

# HASTINGS & ROTHER YMCA

England & Wales · Charity number 305243

## Details

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Other names	HASTINGS AND ROTHER YOUNG MEN'S CHRISTIAN ASSOCIATION, HASTINGS YOUNG MEN'S CHRISTIAN ASSOCIATION, Y Centre, YMCA
Status	Registered
Legal form	Other
Registered	1970-01-20
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Hastings & Rother YMCA St. Pauls Road St Leonards Green St. Leonards-On-Sea TN37 6RS
Phone	01424 429677
Email	<a href="mailto:YCENTRE2015@GMAIL.COM">YCENTRE2015@GMAIL.COM</a>
Website	<a href="http://ycentrehastings.org.uk">ycentrehastings.org.uk</a>

## Activities

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**Objects:** PURPOSES OF THE HASTINGS YOUNG MEN'S CHRISTIAN ASSOCIATION (YOUTH AND/OR COMMUNITY CENTRE).

**Activities:** Hastings & Rother YMCA opened in its present building in 1970 and a third generation of local people use its services. Over 850 children, young people & families come to its sports and activities each week. It offers roller skating and a wide range of sporting activities. Their youth offer includes, youth clubs and training in many forms. The well-respected Jigsaw Nursery is accommodated here too.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** HASTINGS, ST. LEONARDS-ON-SEA AND DISTRICT
- East Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£233,824	£179,995	-	-
2024-03-31	£205,598	£182,312	-	-
2023-03-31	£197,040	£167,524	-	-
2022-03-31	£183,484	£151,753	-	-
2021-03-31	£156,782	£144,719	-	-

## Trustees

Name	Role	Appointed
JUDITH MONK	Chair	
CHRISTOPHER MONK		
MR WES JEFFERIES		
SHIRLEY HAWKE		
SHIRLEY HAZELDEN		
VIVIENNE BOND		

**HASTINGS & ROTHER YMCA**

England & Wales - Charity number 305243

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# Accounts

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Charity number: 305243

Hastings & Rother YMCA

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2025

Hastings & Rother YMCA  
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For the year ended 31 March 2025

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**Hastings & Rother YMCA**  
**Report of the Trustees**  
**For the year ended 31 March 2025**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2025. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**Chair's report**

Statement by Judith Monk - Chair

The Board continues to work hard to maintain the Charity's long-term sustainability and still closely monitors revenue streams while this takes place.

The Y Centre, as we are locally known, is highly regarded by the community and those who attend there. We receive regular compliments on the staff and activities.

We have begun new projects this year especially around developing youth skills in self employment. Many young people are creative and entrepreneurial but need the framework skills to develop their potential. Our new Y Not project will provide that.

Funding for refurbishment is difficult to obtain but we are persistent in our efforts as the Board, staff and volunteers pull together.

The Charity continues to be solvent and moving in the right direction. With our dynamic team of volunteers and staff, we are looking forward to the future. We are immensely grateful to all our volunteers for their loyalty and hard work which has often been a lifeline in times of need.

We are also very grateful to our following funders for the year. You truly do make a huge difference in helping a community in need. Many smaller funds were also gratefully received.

National Lottery Awards for All	20,000
Ernest Kleinwort Charitable Trust	5,000
East Sussex County Council Skills Fund	25,000
Lions Club	1,000
YMCA England	725
HM Government Dept for Education HAF	17,150
Neighbourly	500
Old Town Carnival	<u>200</u>
Total	£ 69,575

**OBJECTIVES AND ACTIVITIES**

Our Mission Statement is -

"Hastings & Rother YMCA seeks to provide a welcoming and safe environment for children and young people in our community, accepting all in order to encourage self-worth and personal development of each individual through quality support and provision of imaginative affordable services."

To achieve this, we aim to work alongside people, be warm, welcoming and nurturing, to provide real support, to challenge disadvantage and to rescue young people in difficulty. The charity focuses on providing a range of sports and educational and training activities for children, young people and families. The charity is located in an area of high deprivation, with low incomes and high unemployment, so its services are founded on recognition of these circumstances for local people. The charity therefore aims to provide low cost and accessible services for people in the local community so that they can participate in activities which may otherwise be beyond their means or confidence to approach.

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**Hastings & Rother YMCA**  
**Report of the Trustees Continued**  
**For the year ended 31 March 2025**

**ACHIEVEMENTS AND PERFORMANCE**

The charity continues to maintain a healthy surplus in the accounts and has been able to have some structural work done on the building to further our inroads towards being 'greener' and 'safer'. We have been able to completely refurbish two of our four toilet blocks, create a brand new fully equipped teaching and study room, refloored the gallery area and through to include our Green Room youth wing and added lots of new equipment to the training kitchen where some of our young people learn cooking skills.

Partnership working with other Charities has been enjoined and is working well. The Chair Judith Monk attends many local partnership meetings to ensure our community links are maintained. Some current partners are Surviving the Streets and the Art Shack which is located within our grounds. The Art Shack enjoyed prime TV exposure for the groundbreaking CPP, Crisp Packet Project created and run by Pen Huston. It is now known internationally!

Volunteers - We have a healthy number of volunteers at the Centre who contribute in a major way of how we operate and are valued most highly. Our Junior Volunteer Programme is unique in its inception and delivery. Our young cohort join at 14 and train with us until 18. They can then be employed by us when vacancies arise or use their qualifications as they go on to University, employment and life! Our older volunteers run the café, some skate sessions and oversee junior peers. Our Trustees are also all Volunteers. We highly value all of our volunteers.

**Performance**

The use of our facilities and buildings continues to grow. The YMCA is open every day from 9am to 10pm. When open more than 1,000 children, young people and families come to the YMCA each week to attend sports and youth work activities which included:

Roller skating: Sports and youth work activities are based on this including -

Parties provide parents with the opportunity to hold a whole class roller skating birthday party for their child which is affordable to families on low income. Training opportunities for our Junior Volunteer Crew. Football Parties have been added.

Family skating session: provide parents with an affordable health promoting activity they can share with their children and these sessions have been well attended. More families than ever are joining this activity and the sessions are busy with many families and their children forging supportive friendships both within the groups and with Centre staff and volunteers. Many more young people are also attending these events.

After School Skate: on Thursday afternoon has become very popular. This is a welcome respite session for parents who are free to leave the children under our supervision or sit and enjoy a coffee from the café and chat amongst themselves.

Silent Skate Sessions: We have added some Silent Skate sessions each week for those for whom noise, lights and crowds are difficult and include a chance of sport for home educated children.

Additional Skate Activities: have Roller Hockey, Roller Derby and Artistic Roller skating and a Sunday Brunch Skate session. We have developed and begun running a Ramps and Rails session for skaters needing a challenge. The ramps were built by staff and volunteers during lockdowns. Regular skaters are now becoming winners at UK competitions!

School Holiday Projects: We have been running free school holiday projects for up to 40 children a day who are on free school meals or have other personal or social needs. Some of these have been funded through the Dept for Education's Holiday and Food Funding which we refer to as HAF projects. All the children also receive meals and snacks. Three school half terms are not funded by the Dept for Education so these are fundraised by us to ensure we have continuity of provision for our families.

**Support Groups**

We have a range of free to attend Support Groups operating including ADHD Support Group, Kinship Carers Support Group, Care for the Carers and a Drug & Alcohol Rehab Group.

**Dance**

We host two highly successful and well attended dance schools providing opportunities for young people to learn a wide variety of dance genres.

**Jigsaw Nursery:**

We host one of the Jigsaw Group of highly regarded nurseries which provides us with a substantial and stable amount of revenue per annum and is an excellent high-quality resource for the Community.

**Resources for the community:**

The YMCA's buildings have been well used by sports groups including martial arts, five-a-side football and football training,

Hastings & Rother YMCA  
Report of the Trustees Continued  
For the year ended 31 March 2025

band practice, roller derby teams, a wide variety of exercise groups such as Pilates, Zumba, Yoga, Ballet Fit and Adult ballet classes. A local Taxi Driver group play football here three times a week to keep fit! Children's and Youth Football teams train indoors with us for the cold months. Local Neighbourhood Watch and Resident's Association's have free use of meeting rooms within our building. The Autistic Society also brings young people with autism to the Centre once a week for sporting activities. The Christmas break is now used to provide quality activities free of charge for local children and young people within HAF.

## FINANCIAL REVIEW

Fund-raising: The charity is continually researching suitable funding streams in advance of refurbishment work. Much work has been undertaken in this regard. We are still continuing with a piecemeal approach of obtaining small pots of funds to do minor works. We are also continuing to fundraise for ongoing and new larger scale projects. We are currently seeking £150,000 to replace our roof which is past its best and then we can install solar panels to help reduce energy costs and help mitigate climate change.

## Reserves

The charity has had enough cash on reserve to enable it to meet its financial obligations for 6 months. Reserves are kept to this level so any surplus can ensure a maximum spend on maintenance and charitable activities.

The accounts show a surplus of £53,829 for the year.

## Accountants

The accountants were nominated and appointed at the Annual General Meeting. The Accounts are Knights Accountants, St Leonards-on-Sea.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

- The Hastings & Rother YMCA is a registered charity number 305243 and is an Unincorporated Charity. First registered on 29th January 1970, the current constitution was adopted on 17th November 2006.

- The principal activity of the charity is to provide facilities and the undertaking of specialist education and training, community work and sport.

- The Trustees meet every month and have no subcommittees.

- Trustees are appointed or re-appointed annually at the Annual General Meeting which takes place in November each year. Some of the Trustees and Volunteers have been involved with the YMCA for over 40 years. Trustees received no remuneration.

- Client facing Trustees, staff and volunteers are subject to Disclosure and Barring Service (DBS) checks. All the staff members and volunteers are trained in safeguarding, child protection, food hygiene and have first aid certificates. All paid staff are trained in health and safety at work. All Policies are reviewed and updated regularly.

- The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place or are in the process of development to mitigate exposure to these risks.

## REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Name of Charity</b>	Hastings & Rother YMCA
<b>Charity registration number</b>	305243
<b>Principal address</b>	Y Sportscentre St Pauls Road St Leonards on Sea East Sussex TN37 6RS

Hastings & Rother YMCA  
Report of the Trustees Continued  
For the year ended 31 March 2025

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Mr Christopher Mark Monk  
Mr Martin Wesley Jefferies  
Mrs Judith Christine Elizabeth Monk  
Mrs Shirley Hazelden  
Mrs Vivienne Barbara Bond  
Mrs Shirley Hawke

**Independent examiners**

Knight Accountants  
2-6 Sedlescombe Road North  
St Leonards on Sea  
East Sussex  
TN37 7DG

Approved by the Board of Trustees and signed on its behalf by

31 July 2025

Mrs. Judith. Christine. Elizabeth Monk.....

Hastings & Rother YMCA  
Independent Examiners Report to the Trustees  
For the year ended 31 March 2025

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiners 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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

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Knight Accountants

Knight Accountants  
2-6 Sedlescombe Road North  
St Leonards on Sea  
East Sussex  
TN37 7DG

31 July 2025

Hastings & Rother YMCA  
Statement of Financial Activities  
For the year ended 31 March 2025

	Notes	Unrestricted funds £	2024 £
<b>Income and endowments from:</b>			
Donations and legacies	2	68,249	24,571
Other trading activities	3	161,276	176,668
Investments	4		
Bank interest receivable		740	1,108
Other income	5		
Other income		3,559	3,251
<b>Total</b>		<b>233,824</b>	<b>205,598</b>
<b>Expenditure on:</b>			
Charitable activities	6/7		
Activity 1		(179,995)	(182,312)
<b>Total</b>		<b>(179,995)</b>	<b>(182,312)</b>
<b>Net income</b>		<b>53,829</b>	<b>23,286</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		259,149	235,863
<b>Total funds carried forward</b>		<b>312,978</b>	<b>259,149</b>

Hastings & Rother YMCA  
Statement of Financial Position  
As at 31 March 2025

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	13	229,233	188,175
		<b>229,233</b>	<b>188,175</b>
<b>Current assets</b>			
Stocks	14	500	500
Debtors	15	9,288	13,164
Cash at bank and in hand		97,370	84,083
		<b>107,158</b>	<b>97,747</b>
<b>Creditors: amounts falling due within one year</b>	16	(17,365)	(16,443)
<b>Net current assets</b>		<b>89,793</b>	<b>81,304</b>
<b>Total assets less current liabilities</b>		<b>319,026</b>	<b>269,479</b>
<b>Creditors: amounts falling due after more than one year</b>	17	(6,048)	(10,330)
<b>Net assets</b>		<b>312,978</b>	<b>259,149</b>
<b>The funds of the charity</b>			
Unrestricted income funds	18	312,978	259,149
<b>Total funds</b>		<b>312,978</b>	<b>259,149</b>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....  
Mrs Judith Christine Elizabeth Monk  
Trustee

31 July 2025

Hastings & Rother YMCA  
Notes to the Financial Statements  
For the year ended 31 March 2025

## 1. Accounting Policies

### Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Hastings & Rother YMCA meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### Going concern

In preparing the financial statements, the trustees are required to make an assessment of the ability of the charity to continue as a going concern. The trustees have prepared a cash flow forecast and budgets for the charity to establish the level of liquidity headroom the charity is expected to have during the 12 months from the date of approving the financial statements.

On the basis of these forecasts and the fact that the charity has substantial net assets, the trustees are confident that the charity has adequate resources to continue in operational existence and to meet its liabilities as they fall due for the foreseeable future. As a result of the above, the trustees have concluded that it remains appropriate to adopt a going concern basis of preparation in these financial statements.

### Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of donation and gifts and is included in full in the Statement of Financial Activities when receivable, unless the related expenditure will be incurred in a later period in which case the donations will be carried forward as a creditor.

Grants, including grants for the purchase of assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

### Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure. 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 tax on its charitable activities.

### Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	15 Reducing balance
Fixtures and Fittings	15 Reducing balance

### Stocks and work in progress

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Hastings & Rother YMCA  
Notes to the Financial Statements Continued  
For the year ended 31 March 2025

**2. Income from donations and legacies**

	<b>2025</b>	<b>2024</b>
	£	£
<b>Unrestricted funds</b>		
Donations received	1,601	1,001
Grants received	66,648	23,570
	<b>68,249</b>	<b>24,571</b>
	<b>68,249</b>	<b>24,571</b>

**3. Income earned from other activities**

	<b>2025</b>	<b>2024</b>
	£	£
<b>Unrestricted funds</b>		
Playgroup and creche	28,380	28,875
Session fees	108,140	122,112
Canteen	24,756	25,681
	<b>161,276</b>	<b>176,668</b>
	<b>161,276</b>	<b>176,668</b>

**4. Investment income**

	<b>2025</b>	<b>2024</b>
	£	£
<b>Unrestricted funds</b>		
Bank interest receivable	740	1,108
	<b>740</b>	<b>1,108</b>
	<b>740</b>	<b>1,108</b>

**5. Other income**

	<b>2025</b>	<b>2024</b>
	£	£
<b>Unrestricted funds</b>		
Other income	3,559	3,251
	<b>3,559</b>	<b>3,251</b>
	<b>3,559</b>	<b>3,251</b>

Hastings & Rother YMCA  
Notes to the Financial Statements Continued  
For the year ended 31 March 2025

**6. Costs of charitable activities by fund type**

	2025	2024
	£	£
<b>Unrestricted funds</b>		
Activity 1	168,575	165,171
Support costs	11,420	17,141
	<b>179,995</b>	<b>182,312</b>
	<b>179,995</b>	<b>182,312</b>

**7. Costs of charitable activities by activity type**

	Activities undertaken directly	Grant funding of activities	Support costs	2025	2024
	£	£	£	£	£
<b>Support costs</b>					
Activity 1	162,591	5,984	11,420	179,995	182,312

**8. Analysis of support costs**

	2025	2024
	£	£
<b>Activity 1</b>		
<b>Post and stationery</b>		
Post and stationery	438	172
<b>Sundries</b>		
Sundries	180	755
<b>Communications</b>		
Communications	2,212	3,371
<b>Bank charges and interest</b>		
Bank charges and interest	3,598	4,117
<b>Governance costs</b>		
Accountancy fees	924	4,994
Independent examiners' remuneration	1,000	1,000
Professional fees	3,068	2,732
	<b>4,992</b>	<b>8,726</b>
	<b>11,420</b>	<b>17,141</b>

Hastings & Rother YMCA  
Notes to the Financial Statements Continued  
For the year ended 31 March 2025

**9. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation of owned fixed assets	323	346
Depreciation of assets held under hire purchase agreements	4,870	5,220
Accountancy fees	924	4,994
Auditor's fees	1,000	1,000

**10. Staff costs and emoluments**

Total staff costs for the year ended 31 March 2025 were:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salaries and wages	91,843	97,086
	<u><b>91,843</b></u>	<u><b>97,086</b></u>

	<b>2025</b>	<b>2024</b>
Administration and centre	11	11
	<u><b>11</b></u>	<u><b>11</b></u>

**12. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Hastings & Rother YMCA  
Notes to the Financial Statements Continued  
For the year ended 31 March 2025

**13. Tangible fixed assets**

Cost or valuation	Land and Buildings	Plant and Machinery	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£	£
At 01 April 2024	196,698	23,004	99,010	-	318,712
Additions	-	191	2,884	3,902	6,977
At 31 March 2025	<b>196,698</b>	<b>23,195</b>	<b>101,894</b>	<b>3,902</b>	<b>325,689</b>
<b>Depreciation</b>					
At 01 April 2024	-	21,044	69,428	-	90,472
Charge for year	-	323	4,870	791	5,984
At 31 March 2025	-	<b>21,367</b>	<b>74,298</b>	<b>791</b>	<b>96,456</b>
<b>Net book values</b>					
At 31 March 2025	<b>196,698</b>	<b>1,828</b>	<b>27,596</b>	<b>3,111</b>	<b>229,233</b>
At 31 March 2024	<b>196,698</b>	<b>1,960</b>	<b>29,582</b>	-	<b>228,240</b>

**14. Stocks and work in progress**

	2025 £	2024 £
Stock	500	500
	<b>500</b>	<b>500</b>

**15. Debtors**

	2025 £	2024 £
<b>Amounts due within one year:</b>		
Trade debtors	4,334	3,903
Prepayments and accrued income	4,654	8,961
Other debtors		
Other debtors	300	300
	<b>9,288</b>	<b>13,164</b>

Hastings & Rother YMCA  
Notes to the Financial Statements Continued  
For the year ended 31 March 2025

**16. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Loans and overdrafts	4,860	4,860
Trade creditors	7,958	9,767
Other creditors		
PAYE & social security	1,312	239
VAT	(417)	(1,632)
Accruals and deferred income	3,652	3,209
	<u><b>17,365</b></u>	<u><b>16,443</b></u>

The following liabilities disclosed under creditors falling due within one year are secured by the charity:

Bank loans and overdrafts	4,860	4,860
	<u><b>4,860</b></u>	<u><b>4,860</b></u>

**17. Creditors: amounts falling due after more than one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Loans and overdrafts	6,048	10,330
	<u><b>6,048</b></u>	<u><b>10,330</b></u>

The following liabilities disclosed under creditors falling due after more than one year are secured by the charity:

Bank loans and overdrafts	6,048	10,330
	<u><b>6,048</b></u>	<u><b>10,330</b></u>

**18. Movement in funds**

**Unrestricted Funds**

	<b>Balance at 01/04/2024</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 31/03/2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<i>General</i>				
General	259,149	233,824	(179,995)	312,978
	<u><b>259,149</b></u>	<u><b>233,824</b></u>	<u><b>(179,995)</b></u>	<u><b>312,978</b></u>

Hastings & Rother YMCA  
Notes to the Financial Statements Continued  
For the year ended 31 March 2025

**Unrestricted Funds - Previous year**

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Balance at 31/03/2024
	£	£	£	£
<i>General</i>				
General	235,863	205,598	(182,312)	259,149
	<b>235,863</b>	<b>205,598</b>	<b>(182,312)</b>	<b>259,149</b>

**19. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	229,233	89,793	(6,048)	312,978
	<b>229,233</b>	<b>89,793</b>	<b>(6,048)</b>	<b>312,978</b>

**Previous year**

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	188,175	81,304	(10,330)	259,149
	<b>188,175</b>	<b>81,304</b>	<b>(10,330)</b>	<b>259,149</b>

**HASTINGS & ROTHER YMCA**

England & Wales - Charity number 305243

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# Accounts

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Charity number: 305243

Hastings & Rother YMCA

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2024

Hastings & Rother YMCA  
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For the year ended 31 March 2024

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**Hastings & Rother YMCA**  
**Report of the Trustees**  
**For the year ended 31 March 2024**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2024. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**Chair's report**

Statement by Judith Monk - Chair

The Board continues to work hard to maintain the Charity's long-term sustainability and still closely monitors revenue streams while this takes place.

The Y Centre, as we are locally known, is highly regarded by the community and those who attend there. We receive regular compliments on the staff and activities.

New projects have been devised and funding is actively being sought. Funding for refurbishment is difficult to obtain but we are persistent in our efforts as the Board, staff and volunteers pull together.

The Charity continues to be solvent and moving in the right direction. With our dynamic team of volunteers and staff, we are looking forward to the future. We are immensely grateful to all our volunteers for their loyalty and hard work which has often been a lifeline in times of need.

We are also very grateful to our following funders for the year. You truly do make a huge difference in helping a community in need. Many smaller funds were also gratefully received.

Groundwork UK S.E	250
Chalk Cliff Foundation	5000
Good Food ESCC	2500
Lions Club	1000
The Dept for Education HAF funding	<u>17849</u>
Total	£ 26599

**OBJECTIVES AND ACTIVITIES**

Our Mission Statement is -

"Hastings & Rother YMCA seeks to provide a welcoming and safe environment for children and young people in our community, accepting all in order to encourage self-worth and personal development of each individual through quality support and provision of imaginative affordable services."

To achieve this, we aim to work alongside people, be warm, welcoming and nurturing, to provide real support, to challenge disadvantage and to rescue young people in difficulty. The charity focuses on providing a range of sports and educational and training activities for children, young people and families. The charity is located in an area of high deprivation, with low incomes and high unemployment, so its services are founded on recognition of these circumstances for local people. The charity therefore aims to provide low cost and accessible services for people in the local community so that they can participate in activities which may otherwise be beyond their means or confidence to approach.

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**Hastings & Rother YMCA**  
**Report of the Trustees Continued**  
**For the year ended 31 March 2024**

**ACHIEVEMENTS AND PERFORMANCE**

A highlight of the year was when our Chair, Judith Monk, was awarded a B.E.M by the King in his Birthday Honours List for Services to Young People in East Sussex. Judith has volunteered at the Y working with young people for more than 41 years now and continues in her role as Chair to date.

The charity continues to maintain a healthy surplus in the accounts and has been able to have some structural work done on the building to further our inroads towards being 'greener' and 'safer'.

Partnership working with other Charities has been enjoined and is working well. The Chair Judith Monk attends many local partnership meetings to ensure our community links are maintained. Some current partners are Surviving the Streets and the Art Shack which is located within our grounds. The Art Shack enjoyed prime TV exposure for the groundbreaking CPP, Crisp Packet Project created and run by Pen Huston. It is now known internationally!

Volunteers - We have a healthy number of volunteers at the Centre who contribute in a major way of how we operate and are valued most highly. Our Junior Volunteer Programme is unique in its inception and delivery. Our young cohort join at 14 and train with us until 18. They can then be employed by us when vacancies arise or use their qualifications as they go on to University, employment and life! Our older volunteers run the café, some skate sessions and oversee junior peers. Our Trustees are also all Volunteers. We thrive on volunteer labour and have a small paid staff team too.

**Performance**

The use of our facilities and buildings continues to grow. The YMCA is open every day from 9am to 10pm. When open more than 1,000 children, young people and families come to the YMCA each week to attend sports and youth work activities which included:

Roller skating: Sports and youth work activities are based on this including - Parties provide parents with the opportunity to hold a roller skating birthday party for their child which is affordable to families on low income. Training opportunities for our Junior Volunteer Crew. Football Parties have been added.

Family skating session: provide parents with an affordable activity they can share with their children and these sessions have been well attended. More families than ever are joining this activity and the sessions are busy with many families and their children forging supportive friendships both within the groups and with Centre staff and volunteers. Many more young people are also attending these events.

After School Skate: on Thursday afternoon has become very popular. This is a welcome respite session for parents who are free to leave the children under our supervision or sit and enjoy a coffee from the café and chat amongst themselves.

Silent Skate Sessions: We have added some Silent Skate sessions each week for those for whom noise, lights and crowds are difficult and include a chance of sport for home educated children.

Additional Skate Activities: have Roller Hockey, Roller Derby and Artistic Roller skating and a Sunday Brunch Skate session. We have developed and begun running a Ramps and Rails session for skaters needing a challenge. The ramps were built by staff and volunteers during lockdowns. Regular skaters are now becoming winners at UK competitions!

School Holiday Projects: We have been running free school holiday projects for up to 40 children a day who are on free school meals or have other personal or social needs. Some of these have been funded through the Dept for Education's Holiday and Food Funding which we refer to as HAF projects. All the children also receive meals and snacks. Three school half terms are not funded by the Dept for Education so these are fundraised by us to ensure we have continuity of provision for our families.

**Support Groups**

We have a range of free to attend Support Groups operating including ADHD Support Group, Kinship Carers Support Group, Care for the Carers and a Drug & Alcohol Rehab Group.

**Dance**

We host two highly successful and well attended dance schools providing opportunities for young people to learn, ballet, tap and street dance skills.

**Jigsaw Nursery**

We host one of the Jigsaw Group of highly regarded nurseries which provides us with a substantial and stable amount of revenue per annum and is an excellent high-quality resource for the Community.

**Hastings & Rother YMCA**  
**Report of the Trustees Continued**  
**For the year ended 31 March 2024**

**Resources for the community**

The YMCA's buildings have been well used by sports groups including martial arts, five-a-side football and football training, band practice, roller derby teams, a wide variety of exercise groups such as Pilates, Zumba, Yoga, Ballet Fit and Adult ballet classes. A local Taxi Driver group play football here three times a week to keep fit! Childrens and Youth Football teams train indoors with us for the cold months. Local Neighbourhood Watch and Resident's Association's have free use of meeting rooms within our building.

The Autistic Society also brings young people with autism to the Centre once a week for sporting activities. The Christmas break is now used to provide quality activities free of charge for local children and young people within HAF.

**FINANCIAL REVIEW**

**Fund-raising:** The charity is continually researching suitable funding streams in advance of refurbishment work. Much work has been undertaken in this regard We are still continuing with a piecemeal approach of obtaining small pots of funds to do minor works. We are also continuing to fundraise for ongoing and new larger scale projects, two of which were funded and delivered this year to the tune of £11,470 and £13,440. Total repair and refurbishment costs this year were £17,270.

**Reserves**

The charity has had enough cash on reserve to enable it to meet its financial obligations, but this is actively kept low to ensure a maximum spend on maintenance and charitable activities.

The accounts show a surplus of £24,258 for the year.

**Accountants**

The accountants will be nominated and appointed at the Annual General Meeting. The Accounts are Knights Accountants, St Leonards-on-Sea.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

- The Hastings & Rother YMCA is a registered charity number 305243 and is an Unincorporated Charity. First registered on 29th January 1970, the current constitution was adopted on 17th November 2006.

- The principal activity of the charity is to provide facilities and the undertaking of specialist education and training, community work and sport.

- The Trustees meet every month and have no subcommittees.

- Trustees are appointed or re-appointed annually at the Annual General Meeting which takes place in November each year. Some of the Trustees and Volunteers have been involved with the YMCA for over 40 years. Trustees received no remuneration.

- Client facing Trustees, staff and volunteers are subject to Disclosure and Barring Service (DBS) checks. All the staff members and volunteers are trained in safeguarding, child protection, food hygiene and have first aid certificates. All paid staff are trained in health and safety at work. All Policies are reviewed and updated regularly.

- The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place or are in the process of development to mitigate exposure to these risks.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Hastings & Rother YMCA
<b>Charity registration number</b>	305243
<b>Principal address</b>	Y Sportscentre St Pauls Road St Leonards on Sea East Sussex TN37 6RS

Hastings & Rother YMCA  
Report of the Trustees Continued  
For the year ended 31 March 2024

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

- Mr Christopher Mark Monk
- Mr Martin Wesley Jefferies
- Mrs Judith Christine Elizabeth Monk
- Mrs Shirley Hazelden
- Mrs Vivienne Barbara Bond
- Mrs Shirley Hawke

**Independent examiners**

- Knight Accountants
- 2-6 Sedlescombe Road North
- St Leonards on Sea
- East Sussex
- TN37 7DG

Approved by the Board of Trustees and signed on its behalf by

11 September 2024

Mrs Judith Christine Elizabeth Monk.....

Hastings & Rother YMCA  
Independent Examiners Report to the Trustees  
For the year ended 31 March 2024

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiners 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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

---

Knight Accountants

Knight Accountants  
2-6 Sedlescombe Road North  
St Leonards on Sea  
East Sussex  
TN37 7DG

12 September 2024

Hastings & Rother YMCA  
Statement of Financial Activities  
For the year ended 31 March 2024

	Notes	Unrestricted funds	2023
		£	£
<b>Income and endowments from:</b>			
Donations and legacies	2	24,571	34,720
Other trading activities	3	176,668	157,640
Investments	4		
Bank interest receivable		1,108	11
Other income	5		
Other income		3,251	4,669
<b>Total</b>		<b>205,598</b>	<b>197,040</b>
<b>Expenditure on:</b>			
Charitable activities	6/7		
Activity 1		(182,312)	(167,524)
<b>Total</b>		<b>(182,312)</b>	<b>(167,524)</b>
<b>Net income</b>		<b>23,286</b>	<b>29,516</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		235,863	206,347
<b>Total funds carried forward</b>		<b>259,149</b>	<b>235,863</b>

Hastings & Rother YMCA  
Statement of Financial Position  
As at 31 March 2024

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	13	188,175	166,924
		<b>188,175</b>	<b>166,924</b>
<b>Current assets</b>			
Stocks	14	500	500
Debtors	15	13,164	2,437
Cash at bank and in hand		84,083	90,315
		<b>97,747</b>	<b>93,252</b>
<b>Creditors: amounts falling due within one year</b>	16	(16,443)	(10,313)
<b>Net current assets</b>		<b>81,304</b>	<b>82,939</b>
<b>Total assets less current liabilities</b>		<b>269,479</b>	<b>249,863</b>
<b>Creditors: amounts falling due after more than one year</b>	17	(10,330)	(14,000)
<b>Net assets</b>		<b>259,149</b>	<b>235,863</b>
<b>The funds of the charity</b>			
Unrestricted income funds	18	259,149	235,863
<b>Total funds</b>		<b>259,149</b>	<b>235,863</b>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....  
Mrs Judith Christine Elizabeth Monk  
Trustee

11 September 2024

**Hastings & Rother YMCA**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Hastings & Rother YMCA meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

In preparing the financial statements, the trustees are required to make an assessment of the ability of the charity to continue as a going concern. The trustees have prepared a cash flow forecast and budgets for the charity to establish the level of liquidity headroom the charity is expected to have during the 12 months from the date of approving the financial statements.

On the basis of these forecasts and the fact that the charity has substantial net assets, the trustees are confident that the charity has adequate resources to continue in operational existence and to meet its liabilities as they fall due for the foreseeable future. As a result of the above, the trustees have concluded that it remains appropriate to adopt a going concern basis of preparation in these financial statements.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of donation and gifts and is included in full in the Statement of Financial Activities when receiveable, unless the related expenditure will be incurred in a later period in which case the donations will be carried forward as a creditor.

Grants, including grants for the purchase of assets, are recognised in full in the Statement of Financial Activities in the year in which they are receiveable.

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure. 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 tax on its charitable activities.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	15 Reducing balance
Fixtures and Fittings	15 Reducing balance

**Stocks and work in progress**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Hastings & Rother YMCA  
Notes to the Financial Statements Continued  
For the year ended 31 March 2024

**2. Income from donations and legacies**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Unrestricted funds</b>		
Donations received	1,001	2,377
Grants received	23,570	32,343
	<b>24,571</b>	<b>34,720</b>
	<b>24,571</b>	<b>34,720</b>

**3. Income earned from other activities**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Unrestricted funds</b>		
Playgroup and creche	28,875	27,000
Session fees	122,112	105,204
Canteen	25,681	25,436
	<b>176,668</b>	<b>157,640</b>
	<b>176,668</b>	<b>157,640</b>

**4. Investment income**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Unrestricted funds</b>		
Bank interest receivable	1,108	11
	<b>1,108</b>	<b>11</b>
	<b>1,108</b>	<b>11</b>

**5. Other income**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Unrestricted funds</b>		
Other income	3,251	4,669
	<b>3,251</b>	<b>4,669</b>
	<b>3,251</b>	<b>4,669</b>

Hastings & Rother YMCA  
Notes to the Financial Statements Continued  
For the year ended 31 March 2024

**6. Costs of charitable activities by fund type**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Activity 1	165,171	138,761
Support costs	17,141	28,763
	<b>182,312</b>	<b>167,524</b>

**7. Costs of charitable activities by activity type**

	Activities undertaken directly	Grant funding of activities	Support costs	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Support costs</b>					
Activity 1	159,605	5,566	17,141	182,312	167,524

**8. Analysis of support costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Activity 1</b>		
<b>Post and stationery</b>		
Post and stationery	172	461
<b>Sundries</b>		
Sundries	755	6,974
<b>Communications</b>		
Communications	3,371	91
<b>Bank charges and interest</b>		
Bank charges and interest	4,117	2,778
<b>Governance costs</b>		
Accountancy fees	4,994	150
Independent examiners' remuneration	1,000	1,000
Professional fees	2,732	17,309
	<b>8,726</b>	<b>18,459</b>
	<b>17,141</b>	<b>28,763</b>

Hastings & Rother YMCA  
Notes to the Financial Statements Continued  
For the year ended 31 March 2024

**9. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation of owned fixed assets	346	320
Depreciation of assets held under hire purchase agreements	5,220	1,496
Accountancy fees	4,994	150
Auditor's fees	1,000	1,000
Operating lease charges - hire of plant and machinery	7,016	4,961
Operating lease charges - other	5,330	4,903

**10. Staff costs and emoluments**

Total staff costs for the year ended 31 March 2024 were:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries and wages	97,086	84,722
	<u><b>97,086</b></u>	<u><b>84,722</b></u>

	<b>2024</b>	<b>2023</b>
Administration and centre	11	10
	<u><b>11</b></u>	<u><b>10</b></u>

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

**11. Trustee remuneration and related party transactions**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

The charity received rental income from Jigsaw Nursery totalling £28,165 during the year, Jigsaw Nursery is owned by Trustee; Mr M W Jeffries.

**12. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Hastings & Rother YMCA  
Notes to the Financial Statements Continued  
For the year ended 31 March 2024

**13. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Land and Buildings</b>	<b>Plant and Machinery</b>	<b>Fixtures and Fittings</b>	<b>Total</b>
	£	£	£	£
At 01 April 2023	156,633	22,514	72,683	251,830
Additions	-	490	26,327	26,817
At 31 March 2024	<b>156,633</b>	<b>23,004</b>	<b>99,010</b>	<b>278,647</b>
<b>Depreciation</b>				
At 01 April 2023	-	20,698	64,208	84,906
Charge for year	-	346	5,220	5,566
At 31 March 2024	<b>-</b>	<b>21,044</b>	<b>69,428</b>	<b>90,472</b>
<b>Net book values</b>				
At 31 March 2024	<b>156,633</b>	<b>1,960</b>	<b>29,582</b>	<b>188,175</b>
At 31 March 2023	<b>156,633</b>	<b>1,816</b>	<b>8,475</b>	<b>166,924</b>

The depreciation charge for the year is £(5,220) in respect of assets leased under finance leases or hire purchase contracts.

**14. Stocks and work in progress**

	<b>2024</b>	<b>2023</b>
	£	£
Stocks of raw materials	500	500
	<b>500</b>	<b>500</b>

**15. Debtors**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Amounts due within one year:</b>		
Trade debtors	3,903	1,695
Prepayments and accrued income	8,961	442
Other debtors		
Other debtors	300	300
	<b>13,164</b>	<b>2,437</b>

Hastings & Rother YMCA  
Notes to the Financial Statements Continued  
For the year ended 31 March 2024

**16. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Loans and overdrafts	4,860	6,000
Trade creditors	9,767	3,780
Other creditors		
PAYE & social security	239	(1,593)
VAT	(1,632)	(753)
Accruals and deferred income	3,209	2,879
	<b><u>16,443</u></b>	<b><u>10,313</u></b>

The following liabilities disclosed under creditors falling due within one year are secured by the charity:

Bank loans and overdrafts	4,860	6,000
	<b><u>4,860</u></b>	<b><u>6,000</u></b>

**17. Creditors: amounts falling due after more than one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Loans and overdrafts	10,330	14,000
	<b><u>10,330</u></b>	<b><u>14,000</u></b>

The following liabilities disclosed under creditors falling due after more than one year are secured by the charity:

Bank loans and overdrafts	10,330	14,000
	<b><u>10,330</u></b>	<b><u>14,000</u></b>

**18. Movement in funds**

**Unrestricted Funds**

	<b>Balance at 01/04/2023</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 31/03/2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<i>General</i>				
General	235,863	205,598	(182,312)	259,149
	<b><u>235,863</u></b>	<b><u>205,598</u></b>	<b><u>(182,312)</u></b>	<b><u>259,149</u></b>

Hastings & Rother YMCA  
Notes to the Financial Statements Continued  
For the year ended 31 March 2024

**Unrestricted Funds - Previous year**

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Balance at 31/03/2023
	£	£	£	£
<i>General</i>				
General	206,347	197,040	(167,524)	235,863
	<b>206,347</b>	<b>197,040</b>	<b>(167,524)</b>	<b>235,863</b>

**19. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	188,175	81,304	(10,330)	259,149
	<b>188,175</b>	<b>81,304</b>	<b>(10,330)</b>	<b>259,149</b>

**Previous year**

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	166,924	82,939	(14,000)	235,863
	<b>166,924</b>	<b>82,939</b>	<b>(14,000)</b>	<b>235,863</b>

Hastings & Rother YMCA  
Notes to the Financial Statements Continued  
For the year ended 31 March 2024

**20. Commitments**

**Other financial commitments**

The YMCA Pensions & Assurance Plan closed to new members and new accruals with effect from 1 May 2007. An actuarial valuation of the scheme was carried out as at 1 May 2005 which identified a deficit which the YMCA England are now attempting to recover from all participating YMCA's.

The final obligation to be paid by Hastings and Rother YMCA will not be known for some time and the Trustees are disputing the existence of any liability. At 31 March 2012, the amount demanded was £66,544, however this could change as a result of several factors, including the legality of the charge and the basis of allocation between each YMCA.

In the year to 31 March 2007, it was decided that the liability should be fully accrued for within the accounts as a current liability. The Trustees have now reviewed this policy and feel that it is inappropriate to provide for the liability within the accounts as it is considered only to be remote. The provision has been fully reversed in the accounts to 31 March 2011.

Since April 2007, the YMCA Pension Plan has been unable to provide any proof that Hastings and Rother YMCA has any liability to the scheme. In 2013 the Pension Ombudsman has made a ruling relating to one particular area YMCA, however this was inconclusive.

It is now believed by the Trustees that for the matter to be taken any further, proceedings will need to be heard in the High Court. It is far from clear that this route will be taken.

**HASTINGS & ROTHER YMCA**

England & Wales - Charity number 305243

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# Accounts

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REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
HASTINGS & ROTHER YMCA

Ashdown Hurrey  
Chartered Accountant & Business Advisers  
20 Havelock Road  
Hastings  
East Sussex  
TN34 1BP

HASTINGS & ROTHER YMCA

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FOR THE YEAR ENDED 31 MARCH 2023

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## HASTINGS & ROTHER YMCA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 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).

#### OBJECTIVES AND ACTIVITIES

Objectives and Activities for the Public Benefit

Our Mission Statement is:

"Hastings & Rother YMCA seeks to provide a welcoming and safe environment for children and young people in our community, accepting all in order to encourage self-worth and personal development of each individual through quality support and provision of imaginative affordable services."

To achieve this, we aim to work alongside people, be warm, welcoming and nurturing, to provide real support, to challenge disadvantage and to rescue young people in difficulty. The charity focuses on providing a range of sports and educational and training activities for children, young people and families. The charity is located in an area of high deprivation, with low incomes and high unemployment, so its services are founded on recognition of these circumstances for local people. The charity therefore aims to provide low cost and accessible services for people in the local community so that they can participate in activities which may otherwise be beyond their means or confidence to approach.

#### Public benefit

The trustees have referred to the guidance published by the Charity Commission regarding public benefit when reviewing our aims and objectives or planning our future development (section 17 of the Charities Act 2011).

#### Statement by the Chair - Judith Monk

The Board continues to work hard to maintain the Charity's long-term sustainability and still closely monitors revenue streams while this takes place.

The Y Centre, as we are locally known, is highly regarded by the community and those who attend there. We receive regular compliments on the staff and activities.

New projects have been devised and funding is actively being sought. Funding for refurbishment is difficult to obtain but we are persistent in our efforts as the Board, staff and volunteers pull together.

The Charity continues to be solvent and moving in the right direction. With our dynamic team of volunteers and staff, we are looking forward to the future. We are immensely grateful to all our volunteers for their loyalty and hard work which has often been a lifeline in times of need.

We are also very grateful to our following funders for the year. You truly do make a huge difference in helping a community in need.

	£
ASDA	1,100
Groundwork UK One Stop	750
B&Q	5,000
Awards for All	9,998
Hastings Food Network	4,500
The Hedley Foundation	1,000
Hastings Foreshore Trust	5,883
The Knight Foundation	1,540
Lions Club	500
The Dept for Education HAF Funding	14,860
	<hr/>
Total	45,131
	<hr/> <hr/>

## HASTINGS & ROTHER YMCA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

#### ACHIEVEMENT AND PERFORMANCE

##### Achievements

We were awarded the Queen's Award for Voluntary Service 2022, one of only 244 Nationwide and one of the last acts of our much-loved Queen Elizabeth before she died. The Award is the equivalent to an MBE for a charity, so we are justifiably proud of this achievement. The Award ceremony was combined with a gala evening to allow all the staff and volunteers to be properly thanked. The Award was given by the Lord Lieutenant of East Sussex, Andrew Blackman in the presence of the High Sheriff, the local MP and Mayor of Hastings and other dignitaries.

This Christmas will also be remembered fondly as a team of our skaters were chosen to take part in the M&S Christmas TV advertisement.

The charity continues to maintain a healthy surplus in the accounts and has been able to have some structural work done on the building to further our inroads towards being 'greener'.

Partnership working with other Charities has been enjoined and is working well. The Chair Judith Monk attends many local partnership meetings to ensure our community links are maintained. Some current partners are Surviving the Streets and the Art Shack which is located within our grounds. The Art Shack enjoyed prime TV exposure for the groundbreaking CPP, Crisp Packet Project created and run by Pen Huston. It is now known internationally!

##### Performance

The use of our facilities and buildings continues to grow. The YMCA is open every day from 9am to 10pm. When open more than 1,000 children, young people and families come to the YMCA each week to attend sports and youth work activities which included:

Roller skating: Sports and youth work activities are based on this including parties which provides parents with the opportunity to hold a roller skating birthday party for their child which is affordable to families on low income. Training opportunities for our Junior Volunteer Crew.

Family skating session: Provide parents with an affordable activity they can share with their children and these sessions have been well attended. More families than ever are joining this activity and the sessions are busy with many families and their children forging supportive friendships both within the groups and with Centre staff and volunteers. More young people are also attending these events.

After School Skate: On Thursday afternoon has also developed and is well attended. This is a welcome respite session for parents who are free to leave the children under our supervision or sit and enjoy a coffee from the cafe and chat amongst themselves.

Silent Skate Sessions: We have added some Silent Skate sessions each week for those for whom noise, lights and crowds are difficult and include a chance of sport for home educated children.

Additional Skate Activities: Have been added such as Roller Hockey, Roller Derby and Artistic Roller skating and a Sunday Brunch Skate session. We have developed and begun running a Ramps and Rails session for skaters needing a challenge. The ramps were built by staff and volunteers during lockdowns.

School Holiday Projects: We have been running free school holiday projects for up to 40 children a day who are on free school meals or have other personal or social needs. Some of these have been funded through the Dept for Education's Holiday and Food Funding which we refer to as HAF projects. All the children also receive meals and snacks. Three school half terms are not funded by the Dept for Education so these are fundraised by us to ensure we have continuity of provision for our families.

Support Groups: We have a range of free to attend Support Groups operating including; ADHD Support Group, Kinship Carers Support Group and Care for the Carers.

Dance: We host two highly successful and well attended dance schools providing opportunities for young people to learn, ballet, tap and street dance skills.

Jigsaw Nursery: We host one of the Jigsaw Group of highly regarded nurseries which provides us with a substantial and stable amount of revenue per annum and is an excellent high-quality resource for the Community.

## HASTINGS & ROTHER YMCA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Resources for the community: The YMCA's buildings have been well used by sports groups including martial arts, five-a-side football and football training, band practice, roller derby teams, a wide variety of exercise groups such as Pilates, Zumba, Yoga, Ballet Fit and Adult ballet classes. A local Taxi Driver group play football here three times a week to keep fit! Childrens and Youth Football teams train indoors with us for the cold months. Local Neighbourhood Watch and Resident's Association's have free use of meeting rooms within our building. The Autistic Society also brings young people with autism to the Centre once a week for sporting activities. The Christmas break is now used to provide quality activities free of charge for local children and young people within HAF.

#### FINANCIAL REVIEW

##### Fund-raising

The charity is continually researching suitable funding streams in advance of refurbishment work. Much work has been undertaken in this regard We are still continuing with a piecemeal approach of obtaining small pots of funds to do minor works. We are also continuing to fundraiser for ongoing and new larger scale projects, one of which was funded and delivered this year to the tune of £17,000.

##### Reserves

The charity has had enough cash on reserve to enable it to meet its financial obligations, but this is actively kept low to ensure a maximum spend on maintenance and charitable activities.

The accounts show a surplus of £29,516 for the year.

##### Accountants

The accountants will be nominated and appointed at the Annual General Meeting.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### Risk management

Risk assessments have been undertaken by the Trustees and any risks mitigated.

o The Hastings & Rother YMCA is a registered charity number 305243 and is an Unincorporated Charity. First registered on 29th January 1970, the current constitution was adopted on 17th November 2006.

o The principal activity of the charity is to provide facilities and the undertaking of specialist education and training, community work and sport.

o The Trustees meet every month and have no subcommittees.

o Trustees are appointed or re-appointed annually at the Annual General Meeting which takes place in November each year. Some of the Trustees and Volunteers have been involved with the YMCA for over 40 years. Trustees received no remuneration.

o Client facing Trustees, staff and volunteers are subject to Disclosure and Barring Service (DBS) checks. All the staff members and volunteers are trained in safeguarding, child protection, food hygiene and have first aid certificates. All paid staff are trained in health and safety at work. All Policies are reviewed and updated regularly.

o The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place or are in the process of development to mitigate exposure to these risks.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

305243

Principal address

Y Sportscentre

St Pauls Road

St Leonards on Sea

East Sussex

TN37 6RS

HASTINGS & ROTHER YMCA

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023

Trustees

S Hazelden

M W Jefferies

V B Bond

J C E Monk

C M Monk

S Hawke

Independent Examiner

Mr S R Sampson BFP FCA FCIE DChA

Ashdown Hurrey

Chartered Accountant & Business Advisers

20 Havelock Road

Hastings

East Sussex

TN34 1BP

Approved by order of the board of trustees on 22 November 2023 and signed on its behalf by:

J C E Monk - Trustee

## HASTINGS & ROTHER YMCA

### STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2023

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HASTINGS & ROTHER YMCA

Independent examiner's report to the trustees of Hastings & Rother YMCA

I report to the charity trustees on my examination of the accounts of Hastings & Rother YMCA (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr S R Sampson BFP FCA FCIE DChA

Ashdown Hurrey  
Chartered Accountant & Business Advisers  
20 Havelock Road  
Hastings  
East Sussex  
TN34 1BP

12 January 2024

HASTINGS & ROTHER YMCA

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		34,720	41,202
Other trading activities	3	157,640	113,505
Investment income	4	11	-
Other income	5	4,669	28,777
Total		<u>197,040</u>	<u>183,484</u>
EXPENDITURE ON			
Charitable activities		144,094	143,548
Charitable Activities			
Other		<u>23,430</u>	<u>8,205</u>
Total		<u>167,524</u>	<u>151,753</u>
NET INCOME		29,516	31,731
RECONCILIATION OF FUNDS			
Total funds brought forward		206,347	174,616
TOTAL FUNDS CARRIED FORWARD		<u><u>235,863</u></u>	<u><u>206,347</u></u>

The notes form part of these financial statements

HASTINGS & ROTHER YMCA

BALANCE SHEET  
31 MARCH 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS			
Tangible assets	10	166,924	168,740
CURRENT ASSETS			
Stocks	11	500	500
Debtors	12	3,190	9,643
Cash at bank and in hand		90,315	67,144
		<u>94,005</u>	<u>77,287</u>
CREDITORS			
Amounts falling due within one year	13	(11,066)	(19,680)
		<u>82,939</u>	<u>57,607</u>
NET CURRENT ASSETS			
		<u>82,939</u>	<u>57,607</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		249,863	226,347
CREDITORS			
Amounts falling due after more than one year	14	(14,000)	(20,000)
		<u>235,863</u>	<u>206,347</u>
NET ASSETS			
		<u>235,863</u>	<u>206,347</u>
FUNDS	16		
Unrestricted funds		235,863	206,347
		<u>235,863</u>	<u>206,347</u>
TOTAL FUNDS		<u>235,863</u>	<u>206,347</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 November 2023 and were signed on its behalf by:

J C E Monk - Trustee

1. STATUTORY INFORMATION

Hastings & Rother YMCA is an unincorporated charity, registered in England & Wales. The charity's registered number and registered office address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

In preparing the financial statements, the trustees are required to make an assessment of the ability of the charity to continue as a going concern. The trustees have prepared a cash flow forecast and budgets for the charity and against the backdrop of the COVID-19 Pandemic a "reverse stress" test has been applied to the forecasts, seeking to establish the level of liquidity headroom the charity is expected to have during the 12 months from the date of approving the financial statements.

On the basis of these forecasts and the fact that the charity has substantial net assets, the trustees are confident that the charity has adequate resources to continue in operational existence and to meet its liabilities as they fall due for the foreseeable future. As a result of the above, the trustees have concluded that it remains appropriate to adopt a going concern basis of preparation in these financial statements.

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.

Voluntary income is received by way of donation and gifts and is included in full in the Statement of Financial Activities when receivable, unless the related expenditure will be incurred in a later period in which case the donations will be carried forward as a creditor.

Grants, including grants for the purchase of assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

HASTINGS & ROTHER YMCA

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

2. ACCOUNTING POLICIES - continued

Fund accounting

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.

Government grants

In accordance with s24 of FRS 102 these are treated using the accruals model and so are recognised in income on a systematic basis over the periods in which the company recognises the related costs for which the grants are intended to compensate.

3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Session fees	72,322	33,853
Lettings	32,882	40,148
Canteen	25,436	13,704
Playgroup and creche	27,000	25,800
	<u>157,640</u>	<u>113,505</u>

4. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Interest	11	-
	<u>11</u>	<u>-</u>

5. OTHER INCOME

	31.3.23	31.3.22
	£	£
Other income	4,669	2,704
Government grants	-	26,073
	<u>4,669</u>	<u>28,777</u>

The entity has received the following from the UK government in respect of COVID 19 grants and reliefs:

	31.3.23	31.3.22
	£	£
Small Business Grant Fund	-	18,079
Interest settlement in respect of the Bounce Back Loan Scheme (BBLs)	-	191
Coronavirus Job Retention Scheme (CJRS)	-	7,803
	<u>-</u>	<u>26,073</u>

There are no unfulfilled conditions or other contingencies attaching to any of the above amounts.

## 6. INDEPENDENT EXAMINERS' REMUNERATION

	31.3.23 £	31.3.22 £
Fees payable to the charity's independent examiners for the independent examination of the charity's financial statements	<u>1,000</u>	<u>1,000</u>

## 7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023, for the year ended 31 March 2022 one Trustee had travel expenses totalling £1,623 re-imbursed by the charity.

## 8. STAFF COSTS

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

	31.3.23	31.3.22
Administration and centre	<u>10</u>	<u>8</u>

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

Staff costs contains the following items:

	2023 £	2022 £
Wages and salaries	<u>83,583</u>	<u>71,004</u>
	83,583	71,004
Employer's contribution to defined contribution pension schemes	<u>1,139</u>	<u>952</u>
	<u>84,722</u>	<u>71,956</u>

## 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	41,202
Other trading activities	113,505
Other income	<u>28,777</u>
Total	<u>183,484</u>
EXPENDITURE ON	
Charitable activities	
Charitable Activities	143,548
Other	8,205

HASTINGS & ROTHER YMCA

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Total	<u>151,753</u>
NET INCOME	31,731
RECONCILIATION OF FUNDS	
Total funds brought forward	174,616
TOTAL FUNDS CARRIED FORWARD	<u><u>206,347</u></u>

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2022 and 31 March 2023	<u>156,633</u>	<u>22,514</u>	<u>72,683</u>	<u>251,830</u>
DEPRECIATION				
At 1 April 2022	-	20,378	62,712	83,090
Charge for year	-	320	1,496	1,816
At 31 March 2023	<u>-</u>	<u>20,698</u>	<u>64,208</u>	<u>84,906</u>
NET BOOK VALUE				
At 31 March 2023	<u>156,633</u>	<u>1,816</u>	<u>8,475</u>	<u>166,924</u>
At 31 March 2022	<u>156,633</u>	<u>2,136</u>	<u>9,971</u>	<u>168,740</u>

11. STOCKS

	31.3.23 £	31.3.22 £
Stocks	<u>500</u>	<u>500</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	1,695	3,817
Other debtors	300	300
VAT	753	623
Prepayments and accrued income	442	4,903
	<u>3,190</u>	<u>9,643</u>

HASTINGS & ROTHER YMCA

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Bank loans and overdrafts (see note 15)	6,000	6,000
Trade creditors	3,780	9,489
Social security and other taxes	(1,665)	725
Pension	72	304
Accrued expenses	2,879	3,162
	<u>11,066</u>	<u>19,680</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.23	31.3.22
	£	£
Bank loans (see note 15)	<u>14,000</u>	<u>20,000</u>

15. LOANS

An analysis of the maturity of loans is given below:

	31.3.23	31.3.22
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>6,000</u>	<u>6,000</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>6,000</u>	<u>6,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>8,000</u>	<u>14,000</u>

16. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	206,347	29,516	235,863
	<u>206,347</u>	<u>29,516</u>	<u>235,863</u>
TOTAL FUNDS	<u>206,347</u>	<u>29,516</u>	<u>235,863</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	197,040	(167,524)	29,516
	<u>197,040</u>	<u>(167,524)</u>	<u>29,516</u>
TOTAL FUNDS	<u>197,040</u>	<u>(167,524)</u>	<u>29,516</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

## 16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	174,616	31,731	206,347
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>174,616</u>	<u>31,731</u>	<u>206,347</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	183,484	(151,753)	31,731
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>183,484</u>	<u>(151,753)</u>	<u>31,731</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	174,616	61,247	235,863
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>174,616</u>	<u>61,247</u>	<u>235,863</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	380,524	(319,277)	61,247
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>380,524</u>	<u>(319,277)</u>	<u>61,247</u>

17. CONTINGENT LIABILITIES

The YMCA Pensions & Assurance Plan closed to new members and new accruals with effect from 1 May 2007. An actuarial valuation of the scheme was carried out as at 1 May 2005 which identified a deficit which the YMCA England are now attempting to recover from all participating YMCA's.

The final obligation to be paid by Hastings and Rother YMCA will not be known for some time and the Trustees are disputing the existence of any liability. At 31 March 2012, the amount demanded was £66,544, however this could change as a result of several factors, including the legality of the charge and the basis of allocation between each YMCA.

In the year to 31 March 2007, it was decided that the liability should be fully accrued for within the accounts as a current liability. The Trustees have now reviewed this policy and feel that it is inappropriate to provide for the liability within the accounts as it is considered only to be remote. The provision has been fully reversed in the accounts to 31 March 2011.

Since April 2007, the YMCA Pension Plan has been unable to provide any proof that Hastings and Rother YMCA has any liability to the scheme. In 2013 the Pension Ombudsman has made a ruling relating to one particular area YMCA, however, this was inconclusive.

It is now believed by the Trustees that for the matter to be taken any further, proceedings will need to be heard in the High Court. It is far from clear that this route will be taken.

18. RELATED PARTY DISCLOSURES

The charity received rental income from Jigsaw Nursery totalling £25,800 during the year, Jigsaw Nursery is owned by Trustee; Mr M W Jefferies.

**HASTINGS & ROTHER YMCA**

England & Wales - Charity number 305243

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
HASTINGS & ROTHER YMCA**

Ashdown Hurrey Auditors Limited  
Statutory Auditors  
20 Havelock Road  
Hastings  
East Sussex  
TN34 1BP

**HASTINGS & ROTHER YMCA**

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FOR THE YEAR ENDED 31 MARCH 2022**

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## HASTINGS & ROTHER YMCA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and Activities for the Public Benefit

Our Mission Statement is:

"Hastings & Rother YMCA seeks to provide a welcoming and safe environment for children and young people in our community, accepting all in order to encourage self-worth and personal development of each individual through quality support and provision of imaginative affordable services."

To achieve this, we aim to work alongside people, be warm, welcoming and nurturing, to provide real support, to challenge disadvantage and to rescue young people in difficulty. The charity focuses on providing a range of sports and educational and training activities for children, young people and families. The charity is located in an area of high deprivation, with low incomes and high unemployment, so its services are founded on recognition of these circumstances for local people. The charity therefore aims to provide low cost and accessible services for people in the local community so that they can participate in activities which may otherwise be beyond their means or confidence to approach.

##### Public benefit

The trustees have referred to the guidance published by the Charity Commission regarding public benefit when reviewing our aims and objectives or planning our future development (section 17 of the Charities Act 2011).

##### Statement by the Chair - Judith Monk

The pandemic is still impacting on what we are able to achieve and how we are able to operate but the effects of the restrictions have lessened over time. The Board continues to work hard to maintain the Charity's long-term sustainability and still closely monitors revenue streams while this takes place.

The Y Centre, as we are locally known, is highly regarded by the community and those who attend there. We receive regular compliments on the staff and activities.

New projects have been devised and funding is actively being sought.

Funding for refurbishment is difficult to obtain but we are persistent in our efforts as the Board, staff and volunteers pull together.

The Charity continues to be solvent and moving in the right direction. With our dynamic team of volunteers and staff, we are looking forward to the future. We are immensely grateful to all our volunteers for their loyalty and hard work which has often been a lifeline in times of need. We have been nominated for a Queen's Platinum Jubilee Award for Voluntary Service 2022.

We would like to thank this year's funders for their generosity:

	£
Government Support Grants	26,073
ASDA	1,000
Winkle Club	100
Local Giving	500
Neighbourhood B & Q	5,000
National Lottery Awards for All	6,132
Lions	500
Virgin Media/O2	1,000
	<hr/>
	40,305
	<hr/> <hr/>

## **HASTINGS & ROTHER YMCA**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Achievements**

This was another difficult pandemic year but unlike last year restrictions did begin to ease following mass vaccination programmes and a change in virus strength. We were able to start trading normally towards Christmas and remove barriers to numbers and physical social distancing. All staff were taken off furlough and our hours returned to normal. We were able to restart Youth Work and opened a fully kitted out Youth Club opened by the Mayor. We were also nominated for a Queen's Award for Voluntary Service.

The Charity continued to stabilise its functionality and delivered a small surplus. Use of the building has increased substantially since reopening. Funding income has been challenging to acquire but reasonable efforts have resulted in some support; especially welcome continuing Government support.

Partnership working with other Charities has been enjoined and is working well. Partners are: Surviving the Streets and the Art Shack located within our grounds. The Art Shack enjoyed prime TV exposure for the ground breaking CPP,Crisp Packet Project created and run by Pen Huston.

##### **Performance**

The use of our facilities and buildings continues to grow. The YMCA is open every day from 9am to 10pm. When open more than 850 children, young people and families come to the YMCA each week to attend sports and youth work activities which included:

Roller skating: Sports and youth work activities are based on this including -

Parties: provide parents with the opportunity to hold a roller skating birthday party for their child which is affordable to families on low income. Training opportunities for our Junior Volunteer Crew.

Family skating session: provide parents with an affordable activity they can share with their children and these sessions have been well attended. More families than ever are joining this activity and the sessions are busy with many families and their children forging supportive friendships both within the groups and with Centre staff and volunteers. More young people are also attending these events.

After School Skate: on Thursday afternoon has also developed and is well attended. This is a welcome respite session for parents who are free to leave the children under our supervision or sit and enjoy a coffee from the café and chat amongst themselves.

Silent Skate Sessions: We have added some Silent Skate sessions each week for those for whom noise, lights and crowds are difficult.

Additional Skate Activities: have been added such as Roller Hockey, Roller Derby and Artistic Roller skating and a Sunday Brunch Skate session. We have developed and begun running a Ramps and Rails session for skaters needing a challenge. The ramps were built by staff and volunteers during lockdowns.

##### **School Holiday Projects**

We have been running free school holiday projects for up to 40 children a day who are on free school meals or have other personal or social needs. Some of these have been funded through the Dept for Education's Holiday and Food Funding which we refer to as HAF projects. All the children also receive meals and snacks.

##### **Support Groups**

We have a range of free to attend Support Groups operating including; ADHD Support Group, Kinship Carers Support Group and Amaze for SEN children & parents.

##### **Dance**

We host two highly successful and well attended dance schools providing opportunities for young people to learn, ballet, tap and street dance skills.

##### **Jigsaw Nursery:**

We host one of the Jigsaw Group of highly regarded nurseries which provides us with a substantial and stable amount of revenue per annum and is an excellent high quality resource for the Community.

Resources for the community:

## **HASTINGS & ROTHER YMCA**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

The YMCA's buildings have been well used by sports groups including martial arts, five-a-side football and football training, band practice, roller derby teams, a wide variety of exercise groups such as Pilates, Zumba, Yoga, Ballet Fit and Adult ballet classes. A local Taxi Driver group play football here three times a week to keep fit! Local Neighbourhood Watch and Resident's Association's have free use of meeting rooms within our building.

The Autistic Society also brings young people with autism to the Centre once a week for sporting activities.

Our partner organisation Surviving the Streets takes over our building during Christmas to provide free hot meals to our local homeless people and any others who have no one to spend Christmas with and are lonely. They also deliver food/gift parcels to families they know who are living in poverty. They have this year provided Digital Food and Supplies banks which are sited alongside the building and can be accessed by those in need calling up for codes.

#### **FINANCIAL REVIEW**

Fund-raising: The charity is continually researching suitable funding streams in advance of refurbishment work. Much work has been undertaken in this regard. We are still continuing with a piecemeal approach of obtaining small pots of funds to do minor works. We are also continuing to fundraise for ongoing and new projects.

#### **Reserves**

The charity has had enough cash on reserve to enable it to meet its financial obligations but this is actively kept low to ensure a maximum spend on maintenance and charitable activities.

The accounts show a surplus of £31,731 for the year.

#### **Accountants**

The accountants will be nominated and appointed at the Annual General Meeting.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Risk management**

Risk assessments have been undertaken by the Trustees and any risks mitigated.

The Hastings & Rother YMCA is a registered charity number 305243 and is an Unincorporated Charity. First registered on 29th January 1970, the current constitution was adopted on 17th November 2006.

The principal activity of the charity is to provide facilities and the undertaking of specialist education and training, community work and sport.

The Trustees meet every month and have no subcommittees.

Trustees are appointed or re-appointed annually at the Annual General Meeting which takes place in November each year. Some of the Trustees have been involved with the YMCA for over 40 years. Trustees received no remuneration.

Client facing Trustees, staff and volunteers are subject to Disclosure and Barring Service (DBS) checks. All the staff members and volunteers are trained in safeguarding, child protection, food hygiene and have first aid certificates. All paid staff are trained in health and safety at work. All policies are reviewed and updated regularly.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place or are in the process of development to mitigate exposure to these risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

305243

##### **Principal address**

Y Sportscentre  
St Pauls Road  
St Leonards on Sea  
East Sussex  
TN37 6RS

**HASTINGS & ROTHER YMCA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

**Trustees**

S Hazelden  
M W Jefferies  
V B Bond  
J C E Monk  
C M Monk  
S Hawke

**Independent Examiner**

Mr S R Sampson BFP FCA FCIE DChA  
Ashdown Hurrey Auditors Limited  
Statutory Auditors  
20 Havelock Road  
Hastings  
East Sussex  
TN34 1BP

Approved by order of the board of trustees on 24 November 2022 and signed on its behalf by:

J C E Monk - Trustee

## **HASTINGS & ROTHER YMCA**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2022**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HASTINGS & ROTHER YMCA**

### **Independent examiner's report to the trustees of Hastings & Rother YMCA**

I report to the charity trustees on my examination of the accounts of Hastings & Rother YMCA (the Trust) for the year ended 31 March 2022.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr S R Sampson BFP FCA FCIE DChA  
Ashdown Hurrey Auditors Limited  
Statutory Auditors  
20 Havelock Road  
Hastings  
East Sussex  
TN34 1BP

Date: 29 November 2022

**HASTINGS & ROTHER YMCA****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		41,202	26,411
Other trading activities	3	113,505	37,356
Other income	4	28,777	93,015
<b>Total</b>		<u>183,484</u>	<u>156,782</u>
<b>EXPENDITURE ON Charitable activities</b>			
Charitable Activities		143,548	139,191
Other		8,205	5,528
<b>Total</b>		<u>151,753</u>	<u>144,719</u>
<b>NET INCOME</b>		31,731	12,063
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		174,616	162,553
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>206,347</u></u>	<u><u>174,616</u></u>

The notes form part of these financial statements

## HASTINGS & ROTHER YMCA

### BALANCE SHEET 31 MARCH 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	9	168,740	170,876
<b>CURRENT ASSETS</b>			
Stocks	10	500	500
Debtors	11	9,643	8,008
Cash at bank and in hand		67,144	35,736
		<u>77,287</u>	<u>44,244</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(19,680)	(14,504)
		<u>57,607</u>	<u>29,740</u>
<b>NET CURRENT ASSETS</b>			
		226,347	200,616
<b>CREDITORS</b>			
Amounts falling due after more than one year	13	(20,000)	(26,000)
		<u>206,347</u>	<u>174,616</u>
<b>NET ASSETS</b>			
		206,347	174,616
<b>FUNDS</b>	15		
Unrestricted funds		<u>206,347</u>	<u>174,616</u>
<b>TOTAL FUNDS</b>		<u>206,347</u>	<u>174,616</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 November 2022 and were signed on its behalf by:

J C E Monk - Trustee

## HASTINGS & ROTHER YMCA

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

#### 1. STATUTORY INFORMATION

Hastings & Rother YMCA is an unincorporated charity, registered in England & Wales. The charity's registered number and registered office address can be found in the Report of the Trustees.

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

In preparing the financial statements, the trustees are required to make an assessment of the ability of the charity to continue as a going concern. The trustees have prepared a cash flow forecast and budgets for the charity and against the backdrop of the COVID-19 Pandemic a "reverse stress" test has been applied to the forecasts, seeking to establish the level of liquidity headroom the charity is expected to have during the 12 months from the date of approving the financial statements.

On the basis of these forecasts and the fact that the charity has substantial net assets, the trustees are confident that the charity has adequate resources to continue in operational existence and to meet its liabilities as they fall due for the foreseeable future. As a result of the above, the trustees have concluded that it remains appropriate to adopt a going concern basis of preparation in these financial statements.

##### **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.

Voluntary income is received by way of donation and gifts and is included in full in the Statement of Financial Activities when receivable, unless the related expenditure will be incurred in a later period in which case the donations will be carried forward as a creditor.

Grants, including grants for the purchase of assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

##### **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.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

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

**Government grants**

In accordance with s24 of FRS 102 these are treated using the accruals model and so are recognised in income on a systematic basis over the periods in which the company recognises the related costs for which the grants are intended to compensate.

**3. OTHER TRADING ACTIVITIES**

	31.3.22	31.3.21
	£	£
Session fees	33,853	4,529
Lettings	40,148	5,434
Canteen	13,704	1,593
Playgroup and creche	25,800	25,800
	<u>113,505</u>	<u>37,356</u>

**4. OTHER INCOME**

	31.3.22	31.3.21
	£	£
Other income	2,704	-
Government grants	26,073	93,015
	<u>28,777</u>	<u>93,015</u>

The entity has received the following from the UK government in respect of COVID 19 grants and reliefs:

	31.3.22	31.3.21
	£	£
Small Business Grant Fund	18,079	51,664
Interest settlement in respect of the Bounce Back Loan Scheme (BBLs)	191	559
Coronavirus Job Retention Scheme (CJRS)	7,803	40,792
	<u>26,073</u>	<u>93,015</u>

There are no unfulfilled conditions or other contingencies attaching to any of the above amounts.

**5. INDEPENDENT EXAMINERS' REMUNERATION**

	31.3.22	31.3.21
	£	£
Fees payable to the charity's independent examiners for the independent examination of the charity's financial statements	<u>1,000</u>	<u>1,000</u>

## HASTINGS & ROTHER YMCA

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

#### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

##### Trustees' expenses

During the year ended 31 March 2022 one Trustee had travel expenses totalling £1,623 re-imbursed by the charity.

#### 7. STAFF COSTS

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

	31.3.22	31.3.21
Administration and centre	8	8
	<u>8</u>	<u>8</u>

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

Staff costs contains the following items:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	71,004	54,145
	<u>71,004</u>	<u>54,145</u>
Employer's contribution to defined contribution pension schemes	952	556
	<u>71,956</u>	<u>54,701</u>

#### 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	26,411
Other trading activities	37,356
Other income	93,015
<b>Total</b>	<u>156,782</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable Activities	139,191
Other	5,528
<b>Total</b>	<u>144,719</u>
<b>NET INCOME</b>	12,063
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	162,553

**HASTINGS & ROTHER YMCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**TOTAL FUNDS CARRIED FORWARD**

174,616

**9. TANGIBLE FIXED ASSETS**

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 April 2021 and 31 March 2022	<u>156,633</u>	<u>22,514</u>	<u>72,683</u>	<u>251,830</u>
<b>DEPRECIATION</b>				
At 1 April 2021	-	20,001	60,953	80,954
Charge for year	-	377	1,759	2,136
At 31 March 2022	<u>-</u>	<u>20,378</u>	<u>62,712</u>	<u>83,090</u>
<b>NET BOOK VALUE</b>				
At 31 March 2022	<u>156,633</u>	<u>2,136</u>	<u>9,971</u>	<u>168,740</u>
At 31 March 2021	<u>156,633</u>	<u>2,513</u>	<u>11,730</u>	<u>170,876</u>

**10. STOCKS**

	31.3.22 £	31.3.21 £
Stocks	<u>500</u>	<u>500</u>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22 £	31.3.21 £
Trade debtors	3,817	1,785
Other debtors	300	3,550
VAT	623	2,235
Prepayments and accrued income	<u>4,903</u>	<u>438</u>
	<u>9,643</u>	<u>8,008</u>

**HASTINGS & ROTHER YMCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Bank loans and overdrafts (see note 14)	6,000	4,000
Trade creditors	9,489	7,090
Social security and other taxes	725	186
Pension	304	72
Accrued expenses	3,162	3,156
	<u>19,680</u>	<u>14,504</u>

**13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.22	31.3.21
	£	£
Bank loans (see note 14)	<u>20,000</u>	<u>26,000</u>

**14. LOANS**

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>6,000</u>	<u>4,000</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>6,000</u>	<u>6,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>14,000</u>	<u>18,000</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	-	2,000

**15. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	174,616	31,731	206,347
	<u>174,616</u>	<u>31,731</u>	<u>206,347</u>
<b>TOTAL FUNDS</b>			
	<u>174,616</u>	<u>31,731</u>	<u>206,347</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	183,484	(151,753)	31,731
	<u>183,484</u>	<u>(151,753)</u>	<u>31,731</u>
<b>TOTAL FUNDS</b>			
	<u>183,484</u>	<u>(151,753)</u>	<u>31,731</u>

HASTINGS & ROTHER YMCA

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	162,553	12,063	174,616
<b>TOTAL FUNDS</b>	<u>162,553</u>	<u>12,063</u>	<u>174,616</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	156,782	(144,719)	12,063
<b>TOTAL FUNDS</b>	<u>156,782</u>	<u>(144,719)</u>	<u>12,063</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	162,553	43,794	206,347
<b>TOTAL FUNDS</b>	<u>162,553</u>	<u>43,794</u>	<u>206,347</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	340,266	(296,472)	43,794
<b>TOTAL FUNDS</b>	<u>340,266</u>	<u>(296,472)</u>	<u>43,794</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**16. CONTINGENT LIABILITIES**

The YMCA Pensions & Assurance Plan closed to new members and new accruals with effect from 1 May 2007. An actuarial valuation of the scheme was carried out as at 1 May 2005 which identified a deficit which the YMCA England are now attempting to recover from all participating YMCA's.

The final obligation to be paid by Hastings and Rother YMCA will not be known for some time and the Trustees are disputing the existence of any liability. At 31 March 2012, the amount demanded was £66,544, however this could change as a result of several factors, including the legality of the charge and the basis of allocation between each YMCA.

In the year to 31 March 2007, it was decided that the liability should be fully accrued for within the accounts as a current liability. The Trustees have now reviewed this policy and feel that it is inappropriate to provide for the liability within the accounts as it is considered only to be remote. The provision has been fully reversed in the accounts to 31 March 2011.

Since April 2007, the YMCA Pension Plan has been unable to provide any proof that Hastings and Rother YMCA has any liability to the scheme. In 2013 the Pension Ombudsman has made a ruling relating to one particular area YMCA, however, this was inconclusive.

It is now believed by the Trustees that for the matter to be taken any further, proceedings will need to be heard in the High Court. It is far from clear that this route will be taken.

**17. RELATED PARTY DISCLOSURES**

The charity received rental income from Jigsaw Nursery totalling £25,800 during the year, Jigsaw Nursery is owned by Trustee; Mr M W Jefferies.

During the accounting period Trustee; Mrs S Hawke received £2,700 for bookkeeping services.

During the year Trustee; Mrs J Monk had travel expenses totalling £1,623 re-imbursed by the charity.

**HASTINGS & ROTHER YMCA**

England & Wales - Charity number 305243

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# Accounts

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REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
HASTINGS & ROTHER YMCA

Ashdown Hurrey Auditors Limited  
Statutory Auditors  
20 Havelock Road  
Hastings  
East Sussex  
TN34 1BP

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FOR THE YEAR ENDED 31 MARCH 2021

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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).

#### OBJECTIVES AND ACTIVITIES

Objectives and Activities for the Public Benefit

Our Mission Statement is:

"Hastings & Rother YMCA seeks to provide a welcoming and safe environment for children and young people in our community, accepting all in order to encourage self-worth and personal development of each individual through quality support and provision of imaginative affordable services."

To achieve this, we aim to work alongside people, be warm, welcoming and nurturing, to provide real support, to challenge disadvantage and to rescue young people in difficulty.

The charity focuses on providing a range of sports and educational and training activities for children, young people and families. The charity is located in an area of high deprivation, with low incomes and high unemployment, so its services are founded on recognition of these circumstances for local people.

The charity therefore aims to provide low cost and accessible services for people in the local community so that they can participate in activities which may otherwise be beyond their means or confidence to approach.

#### Public benefit

The trustees have referred to the guidance published by the Charity Commission regarding public benefit when reviewing our aims and objectives or planning our future development (section 17 of the Charities Act 2011).

#### Statement by the Chair

March brought news of the Pandemic and our prospective closure and National shut down. This caused a small loss of income at our year end and forced the creation of new ways of working, however, the Board continued to work hard to maintain the Charity's long term sustainability and still closely monitors revenue streams while this takes place.

The Y Centre, as we are locally known, is highly regarded by the community and those who attend there. We receive regular compliments on the staff and activities.

New projects have been devised and funding is being sought.

Funding for refurbishment is difficult to get but we are persistent in our efforts as the Board, staff and volunteers pull together.

The Charity continues to be solvent and moving in the right direction. With our dynamic team of volunteer staff, we are looking forward to the future. Two of our junior volunteers received awards from Hastings Youth Council for their dedication and commitment to the role. We are immensely grateful to all our volunteers for their loyalty and hard work which has often been a lifeline in times of need.

We would like to thank this year's funders for their generosity:

Anonymous Donation - £200

Winkle Club £200

East Sussex County Council £25,380

Hastings Old Town Carnival £130

Groundworks South East £500

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Achievements

This was a difficult year peppered by a variety of restrictions and lockdowns during the height of the Covid Pandemic. All staff were put onto Furlough for the longer lockdowns. The Chair made bids and accessed all Grants available to sustain the Charity during this turbulent year. Staff, Volunteer and Centre users' morale was bolstered by regular communication and challenges through our Facebook page.

We used the lockdowns to get repairs done, set up an online booking system and renew our website to ensure safer working practices on full time return.

The Charity continued to stabilise its functionality and delivered a small surplus. Use of the building has increased substantially since reopening. Funding income has been challenging to acquire but reasonable efforts have resulted in some support; especially welcome Government support. We have been able to continue with our programme of refurbishments and renewals.

We were unable to run a lot of our out of school programmes but made plans to open a new Youth Club when we could to re-engage and support local young people who had suffered a lack of services during the pandemic.

Partnership working with other Charities has been enjoined and is working well. Partners are: Surviving the Streets and the Art Shack.

Performance

The use of our facilities and buildings continues to grow. The YMCA is open every day from 9am to 10pm when not locked down under Government restrictions. When open more than 850 children, young people and families come to the YMCA each week to attend sports and youth work activities which included:

Roller skating: Sports and youth work activities are based on this including -

Parties: provide parents with the opportunity to hold a roller skating birthday party for their child which is affordable to families on low income.

Family skating session: provide parents with an affordable activity they can share with their children and these sessions have been well attended. More families than ever are joining this activity and the sessions are busy with many families and their children forging supportive friendships both within the groups and with Centre staff and volunteers. More young people are also attending these events.

After School Skate: on Thursday afternoon has also developed and is well attended. This is a welcome respite session for parents who are free to leave the children under our supervision or sit and enjoy a coffee from the café and chat amongst themselves.

Silent Skate Sessions: We have added some Silent Skate sessions each week for those for whom noise, lights and crowds are difficult.

Additional Skate Activities: have been added such as Roller Hockey, Roller Derby and Artistic Roller skating and a Sunday Brunch Skate session.

Support Groups

We have a range of Support Groups operating including; ADHD Support Group, Kinship Carers Support Group, Amaze for SEN children & parents and Groundwork South East who are recruiting and training unemployed people to work in the 'green' economy.

Dance

We now host two highly successful and well attended dance schools providing opportunities for young people to learn, ballet, tap and street dance skills.

Jigsaw Nursery:

We host one of the Jigsaw group of highly regarded nurseries which provides us with a substantial and stable amount of revenue per annum and is an excellent high quality resource for the Community.

## HASTINGS & ROTHER YMCA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Resources for the community:

The YMCA's buildings have been well used by sports groups including martial arts, five-a-side football and football training, band practice, roller derby teams, a wide variety of exercise groups such as Pilates, Zumba, Yoga, Ballet Fit and Adult ballet classes. A local Taxi Driver group play football here three times a week to keep fit!

Local Neighbourhood Watch and Resident's Association's have free use of meeting rooms within our building.

The Autistic Society also brings young people with autism to the Centre once a week for sporting activities.

Our partner organisation Surviving the Streets takes over our building during Christmas to provide free hot meals to our local homeless people and any others who have no one to spend Christmas with and are lonely. They also deliver food/gift parcels to families they know who are living in poverty.

#### FINANCIAL REVIEW

Fund-raising: The charity is continually researching suitable funding streams in advance of refurbishment work. Much work has been undertaken in this regard We are still continuing with a piecemeal approach of obtaining small pots of funds to do minor works. We are also continuing to fundraise for ongoing and new projects.

#### Reserves

The charity has had enough cash on reserve to enable it to meet its financial obligations but this is actively kept low to ensure a maximum spend on maintenance.

The accounts show a surplus of £12,063 for the year.

#### Accountants

A resolution has been put to the Annual General Meeting that the Trustees recommend the re-appointment of Ashdown Hurrey as accountants.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### Risk management

Risk assessments have been undertaken by the Trustees and any risks mitigated.

The Hastings & Rother YMCA is a registered charity number 305243 and is an Unincorporated Charity. First registered on 29th January 1970, the current constitution was adopted on 17th November 2006.

The principal activity of the charity is to provide facilities and the undertaking of specialist education and training, community work and sport.

The Trustees meet every month and have no subcommittees. They appoint a Volunteer Manager for the day-to-day running of the charity.

Trustees are appointed or re-appointed annually at the Annual General Meeting which takes place in November each year. Some of the Trustees have been involved with the YMCA for over 39 years, as have some volunteers. Trustees give their time voluntarily and, in this small charity, this can involve many hours each month to support the paid staff. Trustees received no remuneration.

Trustees, staff and volunteers are subject to Disclosure and Barring Service (DBS) checks. All the staff members and volunteers are trained in safeguarding, child protection, food hygiene and have first aid certificates. All paid staff are trained in health and safety at work. Policies are reviewed and updated regularly.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place or are in the process of development to mitigate exposure to these risks.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number  
305243

HASTINGS & ROTHER YMCA

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021

Principal address  
Y Sportscentre  
St Pauls Road  
St Leonards on Sea  
East Sussex  
TN37 6RS

Trustees  
S Hazelden  
M W Jefferies  
V B Bond  
J C E Monk  
C M Monk  
S Hawke

Independent Examiner  
Mr S R Sampson FCA FCIE DChA  
Ashdown Hurrey Auditors Limited  
Statutory Auditors  
20 Havelock Road  
Hastings  
East Sussex  
TN34 1BP

Approved by order of the board of trustees on 25 January 2022 and signed on its behalf by:

J C E Monk - Trustee

STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2021

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HASTINGS & ROTHER YMCA

Independent examiner's report to the trustees of Hastings & Rother YMCA

I report to the charity trustees on my examination of the accounts of Hastings & Rother YMCA (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr S R Sampson FCA FCIE DChA  
Ashdown Hurrey Auditors Limited  
Statutory Auditors  
20 Havelock Road  
Hastings  
East Sussex  
TN34 1BP

26 January 2022

HASTINGS & ROTHER YMCA

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		26,411	31,197
Other trading activities	3	37,356	103,998
Other income	4	93,015	3,279
<b>Total</b>		<b>156,782</b>	<b>138,474</b>
 <b>EXPENDITURE ON</b>			
Charitable activities		139,191	126,089
Charitable Activities			
Other		5,528	9,450
<b>Total</b>		<b>144,719</b>	<b>135,539</b>
<b>NET INCOME</b>		<b>12,063</b>	<b>2,935</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		162,553	159,618
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>174,616</b>	<b>162,553</b>

The notes form part of these financial statements

HASTINGS & ROTHER YMCA

BALANCE SHEET  
31 MARCH 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	9	170,876	171,900
<b>CURRENT ASSETS</b>			
Stocks	10	500	500
Debtors	11	8,008	9,459
Cash at bank and in hand		35,736	235
		<u>44,244</u>	<u>10,194</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(14,504)	(19,541)
		<u>29,740</u>	<u>(9,347)</u>
<b>NET CURRENT ASSETS</b>			
		<u>200,616</u>	<u>162,553</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
<b>CREDITORS</b>			
Amounts falling due after more than one year	13	(26,000)	-
		<u>174,616</u>	<u>162,553</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>			
Unrestricted funds	15	<u>174,616</u>	<u>162,553</u>
<b>TOTAL FUNDS</b>			
		<u><u>174,616</u></u>	<u><u>162,553</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 January 2022 and were signed on its behalf by:

J C E Monk - Trustee

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

1. STATUTORY INFORMATION

Hastings & Rother YMCA is an unincorporated charity, registered in England & Wales. The charity's registered number and registered office address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

In preparing the financial statements, the trustees are required to make an assessment of the ability of the charity to continue as a going concern. The trustees have prepared a cash flow forecast and budgets for the charity and against the backdrop of the COVID-19 Pandemic a "reverse stress" test has been applied to the forecasts, seeking to establish the level of liquidity headroom the charity is expected to have during the 12 months from the date of approving the financial statements.

On the basis of these forecasts and the fact that the charity has substantial net assets, the trustees are confident that the charity has adequate resources to continue in operational existence and to meet its liabilities as they fall due for the foreseeable future. As a result of the above, the trustees have concluded that it remains appropriate to adopt a going concern basis of preparation in these financial statements.

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.

Voluntary income is received by way of donation and gifts and is included in full in the Statement of Financial Activities when receivable, unless the related expenditure will be incurred in a later period in which case the donations will be carried forward as a creditor.

Grants, including grants for the purchase of assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from 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.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

2. ACCOUNTING POLICIES - continued

Fund accounting

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

Government grants

In accordance with s24 of FRS 102 these are treated using the accruals model and so are recognised in income on a systematic basis over the periods in which the company recognises the related costs for which the grants are intended to compensate.

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Session fees	4,529	34,165
Lettings	5,434	33,206
Canteen	1,593	10,827
Playgroup and creche	25,800	25,800
	<u>37,356</u>	<u>103,998</u>

4. OTHER INCOME

	31.3.21	31.3.20
	£	£
Other income	-	3,279
Government grants	93,015	-
	<u>93,015</u>	<u>3,279</u>

The entity has received the following from the UK government in respect of COVID 19 grants and reliefs:

	31.3.21
	£
Small Business Grant Fund	51,664
Interest settlement in respect of the Bounce Back Loan Scheme (BBLs)	559
Coronavirus Job Retention Scheme (CJRS)	40,792
	<u>93,015</u>

There are no unfulfilled conditions or other contingencies attaching to any of the above amounts.

5. INDEPENDENT EXAMINERS' REMUNERATION

	31.3.21	31.3.20
	£	£
Fees payable to the charity's independent examiners for the independent examination of the charity's financial statements	<u>1,000</u>	<u>1,000</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

During the year ended 31 March 2021 one Trustee had travel expenses totalling £1,219 re-imbursed by the charity.

7. STAFF COSTS

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

	31.3.21	31.3.20
Administration and centre	8	9
	<u>8</u>	<u>9</u>

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

Staff costs contains the following items:

	2021 £	2020 £
Wages and salaries	54,145	63,941
	<u>54,145</u>	<u>63,941</u>
Employer's contribution to defined contribution pension schemes	556	735
	<u>54,701</u>	<u>64,676</u>

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	31,197
Other trading activities	103,998
Other income	3,279
	<u>138,474</u>
<b>Total</b>	<b>138,474</b>
<b>EXPENDITURE ON</b>	
Charitable activities	
Charitable Activities	126,089
Other	9,450
	<u>135,539</u>
<b>Total</b>	<b>135,539</b>
<b>NET INCOME</b>	<b>2,935</b>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	159,618

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	162,553

9. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2020	156,633	21,919	71,787	250,339
Additions	-	595	896	1,491
At 31 March 2021	156,633	22,514	72,683	251,830
DEPRECIATION				
At 1 April 2020	-	19,557	58,882	78,439
Charge for year	-	444	2,071	2,515
At 31 March 2021	-	20,001	60,953	80,954
NET BOOK VALUE				
At 31 March 2021	156,633	2,513	11,730	170,876
At 31 March 2020	156,633	2,362	12,905	171,900

10. STOCKS

	31.3.21 £	31.3.20 £
Stocks	500	500

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	1,785	6,129
Other debtors	3,550	400
VAT	2,235	1,496
Prepayments and accrued income	438	1,434
	8,008	9,459

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Bank loans and overdrafts (see note 14)	4,000	1,096
Other loans (see note 14)	-	1,178
Trade creditors	7,090	12,997
Social security and other taxes	186	420
Pension	72	72
Accrued expenses	3,156	3,778
	<u>14,504</u>	<u>19,541</u>

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.21	31.3.20
	£	£
Bank loans (see note 14)	<u>26,000</u>	<u>-</u>

14. LOANS

An analysis of the maturity of loans is given below:

	31.3.21	31.3.20
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	1,096
Bank loans	4,000	-
Other loans	-	1,178
	<u>4,000</u>	<u>2,274</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>6,000</u>	<u>-</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>18,000</u>	<u>-</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	2,000	-

15. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	162,553	12,063	174,616
	<u>162,553</u>	<u>12,063</u>	<u>174,616</u>
TOTAL FUNDS	<u>162,553</u>	<u>12,063</u>	<u>174,616</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	156,782	(144,719)	12,063
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>156,782</u>	<u>(144,719)</u>	<u>12,063</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	159,618	2,935	162,553
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>159,618</u>	<u>2,935</u>	<u>162,553</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	138,474	(135,539)	2,935
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>138,474</u>	<u>(135,539)</u>	<u>2,935</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	159,618	14,998	174,616
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>159,618</u>	<u>14,998</u>	<u>174,616</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	295,256	(280,258)	14,998
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>295,256</u>	<u>(280,258)</u>	<u>14,998</u>

16. CONTINGENT LIABILITIES

The YMCA Pensions & Assurance Plan closed to new members and new accruals with effect from 1 May 2007. An actuarial valuation of the scheme was carried out as at 1 May 2005 which identified a deficit which the YMCA England are now attempting to recover from all participating YMCA's.

The final obligation to be paid by Hastings and Rother YMCA will not be known for some time and the Trustees are disputing the existence of any liability. At 31 March 2012, the amount demanded was £66,544, however this could change as a result of several factors, including the legality of the charge and the basis of allocation between each YMCA.

In the year to 31 March 2007, it was decided that the liability should be fully accrued for within the accounts as a current liability. The Trustees have now reviewed this policy and feel that it is inappropriate to provide for the liability within the accounts as it is considered only to be remote. The provision has been fully reversed in the accounts to 31 March 2011.

Since April 2007, the YMCA Pension Plan has been unable to provide any proof that Hastings and Rother YMCA has any liability to the scheme. In 2013 the Pension Ombudsman has made a ruling relating to one particular area YMCA, however, this was inconclusive.

It is now believed by the Trustees that for the matter to be taken any further, proceedings will need to be heard in the High Court. It is far from clear that this route will be taken.

17. RELATED PARTY DISCLOSURES

The charity received rental income from Jigsaw Nursery totalling £25,800 during the year, Jigsaw Nursery is owned by Trustee; Mr M W Jefferies.

During the accounting period Trustee; Mrs S Hawke received £2,200 for bookkeeping services.

During the year Trustee; Mrs J Monk had travel expenses totalling £1,219 re-imbursed by the charity.