

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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REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021

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 &amp; ROTHER YMCA

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

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

The notes form part of these financial statements

## HASTINGS &amp; ROTHER YMCA

BALANCE SHEET  
31 MARCH 2021

		31.3.21 Unrestricted fund £	31.3.20 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	9	170,876	171,900
CURRENT ASSETS			
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>
CREDITORS			
Amounts falling due within one year	12	(14,504)	(19,541)
		<u>29,740</u>	<u>(9,347)</u>
NET CURRENT ASSETS			
		200,616	162,553
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	13	(26,000)	-
		<u>174,616</u>	<u>162,553</u>
NET ASSETS			
FUNDS	15		
Unrestricted funds		174,616	162,553
TOTAL FUNDS		<u>174,616</u>	<u>162,553</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

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

Staff costs contains the following items:

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

## 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	31,197
Other trading activities	103,998
Other income	3,279
Total	138,474
EXPENDITURE ON	
Charitable activities	126,089
Charitable Activities	
Other	9,450
Total	135,539
NET INCOME	2,935
RECONCILIATION OF FUNDS	
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	<u>156,633</u>	<u>22,514</u>	<u>72,683</u>	<u>251,830</u>
DEPRECIATION				
At 1 April 2020	-	19,557	58,882	78,439
Charge for year	-	444	2,071	2,515
At 31 March 2021	<u>-</u>	<u>20,001</u>	<u>60,953</u>	<u>80,954</u>
NET BOOK VALUE				
At 31 March 2021	<u>156,633</u>	<u>2,513</u>	<u>11,730</u>	<u>170,876</u>
At 31 March 2020	<u>156,633</u>	<u>2,362</u>	<u>12,905</u>	<u>171,900</u>

## 10. STOCKS

	31.3.21 £	31.3.20 £
Stocks	<u>500</u>	<u>500</u>

## 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
	<u>8,008</u>	<u>9,459</u>

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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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.