

**REGISTERED COMPANY NUMBER: 12061735 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1191285**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021  
FOR  
LEISURE & LEARNING (HASTINGS) LIMITED**

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

**LEISURE & LEARNING (HASTINGS) LIMITED**

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FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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## **LEISURE & LEARNING (HASTINGS) LIMITED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 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).

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

##### **Governing document**

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

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

##### **Registered Company number**

12061735 (England and Wales)

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

1191285

##### **Registered office**

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

##### **Trustees**

Ms E K F Berwyn Director  
Ms J M Steele Director  
Mr A G Wide Retired  
Mr R J Wistreich Academic (resigned 22/3/2022)

##### **Company Secretary**

Ms J M Steele

##### **Independent Examiner**

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

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Leisure & Learning (Hastings) Limited for the purposes of company law) 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

**LEISURE & LEARNING (HASTINGS) LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

DocuSigned by:



.....6686EF77CB2B4E5.....

Ms J M Steele - Trustee

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

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

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

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

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

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

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

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

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

Date: .....

**LEISURE & LEARNING (HASTINGS) LIMITED****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

				<b>Year Ended 30.9.21 Total funds £</b>	<b>Period 20.6.19 to 30.9.20 Total funds £</b>
	<b>Notes</b>	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>		
<b>INCOME AND ENDOWMENTS FROM</b>					
Grants		<b>22,610</b>	<b>98,000</b>	<b>120,610</b>	52,682
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		<b>3,635</b>	<b>97,870</b>	<b>101,505</b>	52,901
<b>NET INCOME/(EXPENDITURE)</b>		<b>18,975</b>	<b>130</b>	<b>19,105</b>	(219)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>(329)</b>	<b>110</b>	<b>(219)</b>	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>18,646</b>	<b>240</b>	<b>18,886</b>	(219)

The notes form part of these financial statements

**LEISURE & LEARNING (HASTINGS) LIMITED****BALANCE SHEET  
30 SEPTEMBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	4	3,700	-	3,700	-
Cash at bank and in hand		23,760	240	24,000	53,441
		<u>27,460</u>	<u>240</u>	<u>27,700</u>	<u>53,441</u>
<b>CREDITORS</b>					
Amounts falling due within one year	5	(8,814)	-	(8,814)	(53,660)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>18,646</u>	<u>240</u>	<u>18,886</u>	<u>(219)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>18,646</u>	<u>240</u>	<u>18,886</u>	<u>(219)</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>18,646</u>	<u>240</u>	<u>18,886</u>	<u>(219)</u>
<b>FUNDS</b>	6				
Unrestricted funds				18,646	(329)
Restricted funds				240	110
<b>TOTAL FUNDS</b>				<u>18,886</u>	<u>(219)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**LEISURE & LEARNING (HASTINGS) LIMITED**

**BALANCE SHEET - continued**  
**30 SEPTEMBER 2021**

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

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

DocuSigned by:  
  
.....6686EF77CB2B4E5.....  
Ms J M Steele - Trustee

The notes form part of these financial statements



## **LEISURE & LEARNING (HASTINGS) LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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#### **1. ACCOUNTING POLICIES**

##### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

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

##### **INCOME**

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

##### **EXPENDITURE**

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

##### **TAXATION**

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

##### **FUND ACCOUNTING**

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

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

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

##### **PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**LEISURE & LEARNING (HASTINGS) LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021****2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the period ended 30 September 2020.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the period ended 30 September 2020.

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Grants	5,887	46,795	52,682
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	6,216	46,685	52,901
<b>NET INCOME/(EXPENDITURE)</b>	<u>(329)</u>	<u>110</u>	<u>(219)</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>(329)</u></u>	<u><u>110</u></u>	<u><u>(219)</u></u>

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

	<b>2021 £</b>	<b>2020 £</b>
Funder debtors	<b>250</b>	-
Prepayments and accrued income	<b>3,450</b>	-
	<u><b>3,700</b></u>	<u>-</u>

**LEISURE & LEARNING (HASTINGS) LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021****5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	7,419	180
Social security and other taxes	415	-
Other creditors	-	2,500
Accruals and deferred income	980	50,980
	<u>8,814</u>	<u>53,660</u>

**6. MOVEMENT IN FUNDS**

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	(329)	18,975	18,646
<b>Restricted funds</b>			
Isolation Station Hastings	110	(110)	-
Common Treasury	-	240	240
	<u>110</u>	<u>130</u>	<u>240</u>
<b>TOTAL FUNDS</b>	<u>(219)</u>	<u>19,105</u>	<u>18,886</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	22,610	(3,635)	18,975
<b>Restricted funds</b>			
Bright Ideas	5,000	(5,000)	-
Isolation Station Hastings	-	(110)	(110)
Common Treasury	1,000	(760)	240
TTHAZ including Wondergolf	42,000	(42,000)	-
Emerging Futures	50,000	(50,000)	-
	<u>98,000</u>	<u>(97,870)</u>	<u>130</u>
<b>TOTAL FUNDS</b>	<u>120,610</u>	<u>(101,505)</u>	<u>19,105</u>

**LEISURE & LEARNING (HASTINGS) LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021****6. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	<b>Net movement in funds £</b>	<b>At 30.9.20 £</b>
<b>Unrestricted funds</b>		
General fund	(329)	(329)
<b>Restricted funds</b>		
Isolation Station Hastings	110	110
	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>(219)</u>	<u>(219)</u>

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	5,887	(6,216)	(329)
<b>Restricted funds</b>			
Bright Ideas	15,000	(15,000)	-
Isolation Station Hastings	31,795	(31,685)	110
	<hr/>	<hr/>	<hr/>
	46,795	(46,685)	110
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>52,682</u>	<u>(52,901)</u>	<u>(219)</u>

**LEISURE & LEARNING (HASTINGS) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2021.

**8. CHARITABLE COMPANY STATUS**

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

**LEISURE & LEARNING (HASTINGS) LIMITED****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	<b>Year Ended 30.9.21 £</b>	<b>Period 20.6.19 to 30.9.20 £</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Grants</b>		
Charitable Grants	<b>120,610</b>	52,682
<b>Total incoming resources</b>	<b>120,610</b>	52,682
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Charity activity	<b>54,837</b>	37,808
Business planning	-	14,113
	<b>54,837</b>	51,921
<b>Support costs</b>		
<b>Management</b>		
Wages	<b>21,104</b>	-
Pensions	<b>1,065</b>	-
Insurance	<b>732</b>	-
Telephone	<b>18</b>	-
Advertising	<b>830</b>	-
Sundries	<b>440</b>	-
Website costs	<b>101</b>	-
Subscriptions	<b>324</b>	-
Training	<b>970</b>	-
Rent	<b>4,643</b>	-
Loop management fees	<b>15,085</b>	-
	<b>45,312</b>	-
<b>Governance costs</b>		
Accountancy fees	<b>930</b>	980
Book keeping	<b>426</b>	-
	<b>1,356</b>	980
<b>Total resources expended</b>	<b>101,505</b>	52,901
<b>Net income/(expenditure)</b>	<b>19,105</b>	(219)

This page does not form part of the statutory financial statements