

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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## 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
Total	<u><u>45,131</u></u>

## 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

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

		31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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			
Charitable Activities		144,094	143,548
Other		23,430	8,205
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)
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)
NET ASSETS		<u>235,863</u>	<u>206,347</u>
FUNDS	16		
Unrestricted funds		<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

## HASTINGS & ROTHER YMCA

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

#### 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.

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

## 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 10	31.3.22 8
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 &amp; 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

151,753

NET INCOME

31,731

RECONCILIATION OF FUNDS

Total funds brought forward

174,616

TOTAL FUNDS CARRIED FORWARD

206,347

## 10. TANGIBLE FIXED ASSETS

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

## 11. STOCKS

	31.3.23 £	31.3.22 £
Stocks	500	500

## 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
	3,190	9,643

## HASTINGS &amp; 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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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.