

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2019
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 2019**

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HASTINGS & ROTHER YMCA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

The trustees present their report with the financial statements of the charity for the year ended 31 March 2019. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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.

Statement by the Chair

The Board continues to work hard to maintain the Charity's long term sustainability and is still closely monitoring revenue streams while this takes place. A tentative approach has been made to merge with a larger group of YMCA's. This work is now ongoing and both Boards are actively seeking solutions to any mismatches. Due diligence work is being conducted.

New projects have been devised and funding is being sought.

Harder to find but still seeking those funds to replace the heating system, plumbing and electrics. Funding for refurbishment is difficult to get but we are persistent in our efforts as the Board, staff and volunteers pull together.

Since the restructuring the Charity continues to be solvent and moving in the right direction. With a dynamic new team of volunteer staff, we are looking forward to the future. One of our volunteers received an award from Hastings Youth Council for their dedications and commitment to the role. We are immensely grateful to all our volunteers for their loyalty and hard work.

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

Anonymous Donation - £500
Hastings Half Marathon runner £800
Winkle Club £200
South East YMCA £1,000
Hastings Foreshore Trust £3,709
Hastings Opportunity Area £3,000 in total
Isabel Blackman £2,000
Hastings Youth Trust £1,221
ASDA £1,588
Groundwork £500

HASTINGS & ROTHER YMCA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year the Charity continues to stabilise its functionality and delivered a reasonable surplus. Use of the building has increased substantially. Funding income has been challenging to acquire but reasonable efforts have resulted in some support; we have replaced our entire skate stock with new skates, have funded the refurbishment of the Art Shack and replaced all our IT and printer, website upgraded etc.

This year we were once again able to run our entire Summer Holiday Programme free of charge thanks to funding from the Hastings Opportunity Area and ASDA. This made a big difference to local families who could not afford activities for their children. Over 500 children attended these sessions during 6 weeks. We have also obtained Hastings Opportunity Area funding to cover free enrichment activities for half terms and holidays up until next Summer.

Partnership working with other Charities has been enjoined and is working well. Partners are: Surviving the Streets, FareShare and Fellowship of St Nicholas.

Performance

The use of our facilities and buildings continues to grow. The YMCA is open every day from 9am to 10pm. More than 850 children, young people and families came 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. Up to 8 are held each week.

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.

Other After-School Activities

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. Our Adult ballet class is called Golden Swans and is successful.

Fareshare:

We act as the distribution Hub receiving food deliveries for all the local charities who have signed up to Brighton based charity Fareshare.

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:

Our refurbished Art Shack is well used and run by local artist Pen Huston. Pen also runs free workshops in matt weaving with plastic bags and bivi making using recycled crisp packets to help the homeless through our partner charity Surviving the Streets. She also holds classes for the Home Educated children.

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.

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

HASTINGS & ROTHER YMCA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We host regular group sessions for people suffering from mental health illness in collaboration with local organisations. Our new ADHD Support Group is also gaining more members who are enjoying extra support.

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 are living in poverty.

FINANCIAL REVIEW

Fund-raising: The charity is continually researching suitable funding streams in advance of major 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 of maintenance.

The accounts show a surplus of £4,881 for the year.

Accountants

A resolution has been put to the Annual General Meeting that the Trustees recommend the 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.

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 35 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 and child protection. All paid staff are trained in health and safety at work, and have first aid certificates. 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 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

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

Independent examiner

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

STATEMENT OF TRUSTEES RESPONSIBILITIES

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.

Approved by order of the board of trustees on 10 December 2019 and signed on its behalf by:

J C E Monk - Trustee

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 the Hastings & Rother YMCA (the Trust) for the year ended 31 March 2019.

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

16 December 2019

HASTINGS & ROTHER YMCA**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019**

		31.3.19 Unrestricted fund £	31.3.18 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		29,718	20,062
Other trading activities	2	101,530	105,746
Other income		4,725	7,055
Total		135,973	132,863
EXPENDITURE ON			
Charitable activities			
Charitable Activities		123,832	107,250
Other		7,260	9,534
Total		131,092	116,784
NET INCOME		4,881	16,079
RECONCILIATION OF FUNDS			
Total funds brought forward		154,737	138,658
TOTAL FUNDS CARRIED FORWARD		159,618	154,737

The notes form part of these financial statements

HASTINGS & ROTHER YMCA**BALANCE SHEET
AT 31 MARCH 2019**

	Notes	31.3.19 Unrestricted fund £	31.3.18 Total funds £
FIXED ASSETS			
Tangible assets	7	174,593	172,149
CURRENT ASSETS			
Stocks	8	500	500
Debtors	9	9,013	9,468
Cash in hand		1,221	1,202
		<u>10,734</u>	<u>11,170</u>
CREDITORS			
Amounts falling due within one year	10	(24,531)	(22,332)
NET CURRENT ASSETS/(LIABILITIES)		<u>(13,797)</u>	<u>(11,162)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		160,796	160,987
CREDITORS			
Amounts falling due after more than one year	11	(1,178)	(6,250)
NET ASSETS		<u>159,618</u>	<u>154,737</u>
FUNDS	13		
Unrestricted funds		<u>159,618</u>	<u>154,737</u>
TOTAL FUNDS		<u>159,618</u>	<u>154,737</u>

The financial statements were approved by the Board of Trustees on 10 December 2019 and were signed on its behalf by:

S Hazelden -Trustee

J C E Monk -Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

1. 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 2015)', 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.

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.

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

2. OTHER TRADING ACTIVITIES

	31.3.19	31.3.18
	£	£
Session fees	31,721	35,997
Lettings	36,435	34,686
Canteen	7,574	9,263
Playgroup and creche	25,800	25,800
	<u>101,530</u>	<u>105,746</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

3. INDEPENDENT EXAMINERS' REMUNERATION

	31.3.19 £	31.3.18 £
Fees payable to the charity's independent examiners for the independent examination of the charity's financial statements	<u>1,170</u>	<u>1,800</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

During the year ended 31 March 2019 one Trustee had travel expenses totalling £58 re-imbursed by the charity.

5. STAFF COSTS

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

	31.3.19	31.3.18
Administration and centre	<u>8</u>	<u>7</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	20,062
Other trading activities	105,746
Other income	<u>7,055</u>
Total	132,863
 EXPENDITURE ON	
Charitable activities	
Charitable Activities	107,250
Other	<u>9,534</u>
Total	116,784
 NET INCOME	<u>16,079</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	138,658
 TOTAL FUNDS CARRIED FORWARD	<u><u>154,737</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**
7. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2018	151,865	21,919	70,941	244,725
Additions	4,768	-	846	5,614
At 31 March 2019	156,633	21,919	71,787	250,339
DEPRECIATION				
At 1 April 2018	-	18,650	53,926	72,576
Charge for year	-	491	2,679	3,170
At 31 March 2019	-	19,141	56,605	75,746
NET BOOK VALUE				
At 31 March 2019	156,633	2,778	15,182	174,593
At 31 March 2018	151,865	3,269	17,015	172,149

8. STOCKS

	31.3.19 £	31.3.18 £
Stocks	500	500

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Trade debtors	5,792	6,007
VAT	1,821	1,330
Prepayments and accrued income	1,400	2,131
	9,013	9,468

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Bank loans and overdrafts (see note 12)	6,256	13,876
Other loans (see note 12)	5,000	5,000
Trade creditors	9,262	3,258
Social security and other taxes	(119)	172
Pension	72	26
Accrued expenses	4,060	-
	24,531	22,332

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

	31.3.19 £	31.3.18 £
Other loans (see note 12)	1,178	6,250

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

12. LOANS

An analysis of the maturity of loans is given below:

	31.3.19 £	31.3.18 £
Amounts falling due within one year on demand:		
Bank overdraft	6,256	13,876
Other loans	5,000	5,000
	<u>11,256</u>	<u>18,876</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>1,178</u>	<u>5,000</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>-</u>	<u>1,250</u>

13. MOVEMENT IN FUNDS

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	154,737	4,881	159,618
	<u>154,737</u>	<u>4,881</u>	<u>159,618</u>
TOTAL FUNDS	<u>154,737</u>	<u>4,881</u>	<u>159,618</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,973	(131,092)	4,881
	<u>135,973</u>	<u>(131,092)</u>	<u>4,881</u>
TOTAL FUNDS	<u>135,973</u>	<u>(131,092)</u>	<u>4,881</u>

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
Unrestricted Funds			
General fund	138,658	16,079	154,737
	<u>138,658</u>	<u>16,079</u>	<u>154,737</u>
TOTAL FUNDS	<u>138,658</u>	<u>16,079</u>	<u>154,737</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**
13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	132,863	(116,784)	16,079
TOTAL FUNDS	<u>132,863</u>	<u>(116,784)</u>	<u>16,079</u>

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

	At 1.4.17 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	138,658	20,960	159,618
TOTAL FUNDS	<u>138,658</u>	<u>20,960</u>	<u>159,618</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	268,836	(247,876)	20,960
TOTAL FUNDS	<u>268,836</u>	<u>(247,876)</u>	<u>20,960</u>

14. 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.

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

15. 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.

The other loan creditor balance included on the balance sheet relates to an interest free loan due to Jigsaw Nursery.

16. FIRST YEAR ADOPTION

The date of transition was 1 April 2018.