

Company registration number 07302003 (England and Wales)

Charity registration number 1139428 (England and Wales)

GATHER COLLECTIVE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025



GATHER COLLECTIVE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Brown R Kenward C Kimber L Taylor
Country of incorporation	United Kingdom (England and Wales)
Company registration number	07302003
Charity number (England and Wales)	1139428
Principal address	5 Arlington Lodge 4 Trinity Trees Eastbourne BN21 3LD
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

GATHER COLLECTIVE LIMITED

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GATHER COLLECTIVE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2025

The trustees present their annual report and financial statements for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's Memorandum of Articles, the Companies Act 2006 and "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

The trust's objects are to advance the Christian faith and to fulfill such other purposes which are exclusively charitable, according to the law of England and Wales, and are connected with the charitable work of the trust. It aims to support and develop the Christian presence primarily in the UK but also in other parts of the world.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Achievements and performance

Significant activities and achievements against objectives

In the 2024/25 accounting period the work of our church congregation remained stable but active with a pool of attendees of between 50-60 people. We sought to ensure that we had robust infrastructure with respect to HR, Safeguarding and Accounting and transparent systems to help execute best practice. We continued to leaflet 1,400+ houses within a 15 minute walk of the Bridgemere Centre - this helps to place us in the local community knowledge and imagination and consistently yields in person interest in the work that we do.

The Gather Community Garden is our most public facing activity with 30-40 volunteers from the community, 100 households on our parent and toddler list and 350 altogether on our Garden mailing list. We have 130 - 150 people on site in any given week. We are donating one metric ton of food to local food charities every year. We are in partnership with the local Eastbourne Food Network.

Financial review

Total income during the year was £78,330 (2024: £68,111) of which £8,119 (2024: £8,920) was restricted. Total expenditure during the year was £78,829 (2024: £73,360) of which £15,419 (2024: £8,511) was restricted.

Total funds at 31 July 2025 amounted to £11,691 (2024: £12,190) of which £1,025 (2024: £8,631) were restricted funds.

Reserves policy

It is the policy of the trust that unrestricted funds which have not been restricted for a specific use should be maintained at a level equivalent to approximately three months expenditure. The trustees are seeking ways to reach this level. A fund of £6,000 has been established to date.

Major risks

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The trust is a charity and a company limited by guarantee, incorporated on 1 July 2010. The trust is led on a day to day basis by Dave Roberts, and support team, who report to the trustees on a regular basis.

GATHER COLLECTIVE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R Brown
R Kenward
C Kimber
L Moir
L Taylor

(Resigned 13 October 2025)

Recruitment and appointment of trustees

New trustees are appointed, when required, by the existing trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute a sum not exceeding £10 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



R Brown
Trustee

Date: 27th March 2026

GATHER COLLECTIVE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2025

The trustees, who are also the directors of Gather Collective Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in operation.

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

GATHER COLLECTIVE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GATHER COLLECTIVE LIMITED

I report to the trustees on my examination of the financial statements of Gather Collective Limited (the trust) for the year ended 31 July 2025.

Responsibilities and basis of report

As the trustees of the trust (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

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 that in any material respect:

- 1 accounting records were not kept in respect of the trust as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Date: ..30 March 2026...

GATHER COLLECTIVE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	70,114	8,119	78,233	59,136	8,920	68,056
Investments	4	97	-	97	55	-	55
Total income		70,211	8,119	78,330	59,191	8,920	68,111
Expenditure on:							
Charitable activities	5	63,410	15,419	78,829	64,849	8,511	73,360
Total expenditure		63,410	15,419	78,829	64,849	8,511	73,360
Net income/(expenditure)		6,801	(7,300)	(499)	(5,658)	409	(5,249)
Transfers between funds	14	306	(306)	-	-	-	-
Net movement in funds		7,107	(7,606)	(499)	(5,658)	409	(5,249)
Reconciliation of funds:							
Fund balances at 1 August 2024		3,559	8,631	12,190	9,217	8,222	17,439
Fund balances at 31 July 2025		10,666	1,025	11,691	3,559	8,631	12,190

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GATHER COLLECTIVE LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 JULY 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Property, plant and equipment	10		1		1
Current assets					
Trade and other receivables	11	1,686		1,753	
Cash at bank and in hand		12,080		14,753	
		13,766		16,506	
Current liabilities	12	(2,076)		(4,317)	
Net current assets			11,690		12,189
Total assets less current liabilities			11,691		12,190
Net assets			11,691		12,190
The funds of the trust					
Restricted income funds	14		1,025		8,631
Unrestricted funds	15		10,666		3,559
			11,691		12,190

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 26th March 2026



R Brown
Trustee

Company registration number 07302003 (England and Wales)

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Company information

Gather Collective Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Basis of preparation

The accounts have been prepared in accordance with the trust's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Resources expended are recognised in the period in which they are incurred and allocated to the appropriate expenditure category.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies (Continued)

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Generally only items with a purchase price above £500 are capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Allotment fixtures & equipment	25% on straight line basis
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The allotment fixtures & equipment assets are currently fully depreciated.

Once all items within a particular asset class are fully depreciated they are given a nominal value of £1.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are measured at transaction price including transaction costs.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are recognised at transaction price.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised at transaction price.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	70,114	8,119	78,233	59,136	5,720	64,856
Grants	-	-	-	-	3,200	3,200
	<u>70,114</u>	<u>8,119</u>	<u>78,233</u>	<u>59,136</u>	<u>8,920</u>	<u>68,056</u>
Donations and gifts						
General and designated gifts and donations	15,037	8,119	23,156	16,784	5,720	22,504
Gift Aid donations	42,785	-	42,785	23,035	-	23,035
Gift Aid claims	12,292	-	12,292	19,317	-	19,317
	<u>70,114</u>	<u>8,119</u>	<u>78,233</u>	<u>59,136</u>	<u>5,720</u>	<u>64,856</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>97</u>	<u>55</u>

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

5 Expenditure on charitable activities

	Charitable Expenditure	Charitable Expenditure
	2025	2024
	£	£
Direct costs		
Staff costs	35,205	29,000
Depreciation and impairment	-	1,105
Direct allotment costs (including small equipment)	10,023	4,919
Charitable gifts and pastoral care	5,318	4,286
Training and external events	976	850
Youth and children (including safeguarding)	611	542
Travelling and accomodation	989	4,235
Sundry expenses	277	224
Venue costs	6,542	5,589
Artwork	1,068	694
Internet, IT software and consumables	1,211	2,860
Visiting speakers	1,782	-
Refreshments and hospitality	620	725
Books	301	392
Printing and stationery	1,450	1,187
Consulting	7,980	11,411
Equipment	50	63
	<u>74,403</u>	<u>68,082</u>
Share of support and governance costs (see note 6)		
Support	1,764	1,246
Governance	2,662	4,032
	<u>78,829</u>	<u>73,360</u>
Analysis by fund		
Unrestricted funds	63,410	64,849
Restricted funds	15,419	8,511
	<u>78,829</u>	<u>73,360</u>

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

6 Support costs allocated to activities

	2025 £	2024 £
Insurance	859	814
Bookkeeping	905	432
Governance costs	2,662	4,032
	<u>4,426</u>	<u>5,278</u>
<u>Analysed between:</u>		
Charitable Expenditure	<u>4,426</u>	<u>5,278</u>

	2025 £	2024 £
Governance costs comprise:		
Accountancy	2,182	3,552
Independent examination	480	480
	<u>2,662</u>	<u>4,032</u>

7 Trustees

J Brown, the wife of trustee R Brown, was employed by the trust on a part time basis and was paid £7,560 (2024: £7,200) during the year.

B Brown, the son of trustee R Brown, was paid £905 (2024: £432) for the provision of bookkeeping services in the year.

None of the other trustees (or any persons connected with them) received any remuneration during the year.

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Employees (part-time)	<u>4</u>	<u>4</u>
Employment costs	2025 £	2024 £
Wages and salaries	34,965	28,760
Other pension costs	240	240
	<u>35,205</u>	<u>29,000</u>

There were no employees whose annual remuneration was more than £60,000.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Property, plant and equipment

Allotment
fixtures &
equipment
£

Cost

At 1 August 2024

4,424

At 31 July 2025

4,424

Depreciation and impairment

At 1 August 2024

4,423

At 31 July 2025

4,423

Carrying amount

At 31 July 2025

1

At 31 July 2024

1

11 Trade and other receivables

2025

2024

Amounts falling due within one year:

£

£

Other receivables

1,686

1,753

12 Current liabilities

2025

2024

£

£

Other taxation and social security

396

312

Other payables

-

2,325

Accruals and deferred income

1,680

1,680

2,076

4,317

13 Retirement benefit schemes

2025

2024

Defined contribution schemes

£

£

Charge to profit or loss in respect of defined contribution schemes

240

240

The trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the trust in an independently administered fund.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 August 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2025 £
Community garden/allotment	7,878	6,689	(14,567)	-	-
Africa fund	328	-	(22)	(306)	-
Other restricted	425	1,430	(830)	-	1,025
	<u>8,631</u>	<u>8,119</u>	<u>(15,419)</u>	<u>(306)</u>	<u>1,025</u>
Previous year:	At 1 August 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2024 £
Community garden/allotment	8,222	4,575	(4,919)	-	7,878
Africa fund	-	3,045	(2,717)	-	328
Other restricted	-	1,300	(875)	-	425
	<u>8,222</u>	<u>8,920</u>	<u>(8,511)</u>	<u>-</u>	<u>8,631</u>

Community garden/allotment - this fund shows donations and grants for and expenditure on the community garden and allotment.

Africa fund - this fund was set up in 2023-24 to support charitable trips to Uganda and Ethiopia. This trip has now taken place so the trustees agreed to close the fund and transfer out the remaining funds.

Other restricted - this fund shows donations received by the church for specific purposes, for example support for third party charities.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2025 £
Reserve fund	3,000	-	-	3,000	6,000
General funds	559	70,211	(63,410)	(2,694)	4,666
	<u>3,559</u>	<u>70,211</u>	<u>(63,410)</u>	<u>306</u>	<u>10,666</u>

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

15 Unrestricted funds (Continued)

Previous year:	At 1 August 2023	Incoming resources	Resources expended	Transfers	At 31 July 2024
	£	£	£	£	£
Reserve fund	-	-	-	3,000	3,000
General funds	9,217	59,191	(64,849)	(3,000)	559
	<u>9,217</u>	<u>59,191</u>	<u>(64,849)</u>	<u>-</u>	<u>3,559</u>

The reserve fund represents money set aside in accordance with best practice.

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 July 2025:			
Property, plant and equipment	1	-	1
Current assets/(liabilities)	10,665	1,025	11,690
	<u>10,666</u>	<u>1,025</u>	<u>11,691</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 July 2024:			
Property, plant and equipment	1	-	1
Current assets/(liabilities)	3,558	8,631	12,189
	<u>3,559</u>	<u>8,631</u>	<u>12,190</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2024: nil) except those detailed in note 7 - trustees.