

EASTLEIGH YOUTH & COMMUNITY TRUST
COMPANY NUMBER: 08576533

REPORTS AND UNAUDITED FINANCIAL
STATEMENTS FOR THE YEAR ENDED
31 MARCH 2025

EASTLEIGH YOUTH & COMMUNITY TRUST
(Company limited by guarantee and not having share capital)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE INFORMATION

STATUS

The organisation is a charitable company limited by guarantee, incorporated on 19 June 2013 and registered as a charity on 1 November 2013.

REGISTERED COMPANY NUMBER: 8576533

REGISTERED CHARITY NUMBER: 1154430

TRUSTEES / DIRECTORS

The following served as trustees and are also directors of the charitable company:

Steven Everett
Devan Kandiah (Deceased 26 May 2024)
Philip Harding
Steve Phillips
Shirley Anderson
Susan Barratt
Robert Wayman (Resigned 4 December 2024)
Chloe Gillam
Christopher Dixon (Appointed 2 April 2025)
Gladys Restrepo Perdomo (Appointed 2 April 2025)

PRINCIPAL ADDRESS AND REGISTERED OFFICE:

Pavilion on the Park
1 Kingfisher Road
Eastleigh
Hampshire
SO90 9LH

ACCOUNTANTS:

Knight Goodhead Limited
7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire
SO53 3DA

EASTLEIGH YOUTH & COMMUNITY TRUST

(Company limited by guarantee and not having share capital)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees and the directors of the charitable company, present their report and the accounts of the charity and its wholly owned subsidiary for the year ended 31 March 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

The charitable company is limited by guarantee and does not have a share capital. Members of the charity guarantee to contribute an amount not exceeding £1, to the charity in the event of winding up. The charity has one wholly-owned trading subsidiary, The Blackbird Cafe (EYCT) Ltd.

Governing Document

The company was incorporated on 19 June 2013 under a Memorandum of Association, which established the objects and powers of the charitable company and it is governed under its articles of association.

Trustees

The Board of trustees has regular meetings three times a year and schedules additional meetings for special business, as required. Any key decisions or issues are brought by the Chair to trustees' attention in between scheduled meetings, for a vote by electronic resolution if necessary. The Chair, Treasurer and General Manager also ensure that trustees/directors are kept informed of any relevant developments in the now larger gap between scheduled meetings.

The Board of trustees has sub-committees and panels which meet as required. During the year ended 31 March 2025, several meetings were held of the Finance and Resources Sub-Committee. A Grants Sub-Committee was established in June 2023 with the objective of managing the lifecycle of the Trust's major (above £10,000) grant funding projects from assessment and application through to implementation. With the recent changes in the charity's senior management team and a renewed focus on grant funding, both the membership of the Grants Sub-Committee and its terms of reference are currently under review.

Trustees may appoint a person who is willing to act as a trustee, either to fill a vacancy or as an additional trustee. Each year, one third of the trustees retire and are subject to re-election by the members as set out in the Articles of Association paragraphs 24 and 25.

Risk Management

The trustees review the risks that are faced by the charity and have established a risk process to ensure that they are dynamically monitored and managed. New risks are evaluated when they arise, and all risks are re-evaluated before each board meeting. The order and importance of risks identified changes after most reviews, and all risks are effectively managed according to their perceived impact and the probability of their occurrence.

Our major concern continues to be sustainability and the development of income streams to fund core costs and building maintenance. While the charity has been successful in securing a major grant, there is still work to do in building regular income from hires, events and the Café enabling us to invest as we need to in our building and meet our wages and other costs. Our consideration of our going concern position is considered further in the Financial Review section below.

Our current strategy is to strengthen our staff team and focus on getting as much as we can out of the building and other resources we have, while continuing to meet our charitable objectives.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

After many years of delays, the risk of serious flooding to the Trust's premises (and consequential damage to the building including loss of income) has now been somewhat mitigated. A multi-agency approach between the Environment Agency, the local authority and the charity has seen the installation of further flood defences, the river and culverts being dredged, and overgrown banks being cut back. The hope is that these measures will prevent further serious flooding, and result in less frequent flooding events in the future.

Other than the risk of flooding, our overall risks and their impact generally remained steady over the year ended 31 March 2025.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

- To help and educate children and young people through their leisure time activities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved; and
- To further or benefit the residents of Eastleigh and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

ACHIEVEMENTS AND PERFORMANCE

Public Benefit

The Pavilion on the Park and the inclusive and varied activities which take place benefit the public in many ways. The charity's key focus is on involving more local people in volunteering and more young people and local residents from all backgrounds in its activities. The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities. Throughout the year ended 31 March 2025, the charity remained focused on providing benefit to the public.

Review of the year

The charity exists to promote active, flourishing and connected lives for a wide range of beneficiaries. We do this by managing Pavilion on the Park as an inclusive community building available for public hire and delivering a varied community programme, which engages people in social, recreational, and cultural activities that promote personal development, wellbeing and community cohesion.

In this way, the charity fulfils its core charitable objectives, as laid out in the Memorandum of Association, of improving the conditions of life for all residents of the neighbourhood, and in particular, the development and life chances of children and young people, by providing facilities and services in the interests of education, social welfare, recreation and leisure.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The centre serves an area which includes two of the most disadvantaged wards in Eastleigh. Data from the 2021 census highlights 15-20% of households within a one-mile radius as deprived in two or more dimensions of health, housing, employment or education.

Many of our regular beneficiaries are families drawn from these local areas. They attend weekly activities, and benefit from the community fridge and donation station. Local people also use the Blackbird Café, our trading subsidiary, attend community events and hire rooms and halls for a range of social occasions and public activities. Our specialist projects for people with disabilities and additional needs attract people of all ages from much further afield. This highlights the success of the programme in meeting the complex and varied needs of a wide range of people.

During the financial year ended 31 March 2025, the charity was successful in gaining funding from the National Lottery Community Fund or its "Together we Flourish" delivery project. The total grant value was just under £445,000. Our funded project activities are divided into two distinct strands: Recovery and Relevance. The Recovery strand focusses on managing the external challenges of building hire income, managing cost of living increases, funding ongoing repairs and maintenance and two major floods at the centre. With the help of this funding, our maintenance backlog continues to be addressed, with improved lighting in the main corridors and kitchen areas, smoke/fire detectors within the Cycle Hanger and reducing air flow gaps within fire doors.

The Relevance strand of the funding focusses on asset-based community development programmes, which are aimed at enriching community life in Eastleigh. During the year ended 31 March 2025, Project Coordinators and their teams delivered daily activity programmes and secured additional local grants to improve their programme offering further.

The appointment of a new Marketing and Fundraising officer in January 2025 is starting to pay dividends. A marketing activity plan has been created, with a focus on raising awareness of the centre as a community hub, the charity's brand identity, upselling the commercial programme of activities, site signage, developing new partnerships, and targeted social media and web messaging.

In the last quarter of the year, there were a number of staff changes. Immediate steps were taken to manage this and we had a new General Manager and an interim Finance and Bookings Manager in place quickly. A new Community Development Manager will join us shortly.

The Blackbird Café continues to be extremely popular and contributes not only to generate income for the pavilion, but it also serves as an extremely popular community meeting point.

Expenditure continued in the year to be controlled tightly.

In summary, 2024-25 was a year of development. We explored new ideas in partnership with the communities we serve, invested in our staff team and made progress on the backlog of maintenance, repairs and improvements.

However, it is important to recognise that the grants and fundraising landscape is increasingly competitive, and the ongoing financial viability of the charity relies on a mixed ecology of grants, fundraising, and self-generated income from bookings, hires and events driven by the Blackbird Café trading subsidiary.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The focus in the coming year is to use our enhanced marketing and fundraising expertise and the skills and experience of our refreshed management team to deliver a balanced budget and put the charity in a position for future growth.

FINANCIAL REVIEW

Financial Review

During the year, the charity and its subsidiary made a consolidated deficit of £14,127 (2024: £94,415). This reduction in the level of deficit was achieved through careful financial management in what was another challenging year for the charity. Grant income was much higher than in 2023-4 boosted by the receipt of the first tranche of five-year funding from The National Lottery Reaching Community Fund. There were also encouraging signs elsewhere, as income from fundraising and activities also increased. However, our hire income fell, reflecting an increasingly competitive market, continuing challenges with our building and a lack of really effective marketing. We enter 2025-26 with advance grant funding of £27,539, a positive bank balance, a new and improved website and plans for a renewed focus on marketing and local awareness.

Total unrestricted funds at 31 March 2025 of £743,795 comprise designated funds of £688,952 and free reserves of £26,652. As expected, this was significantly below the range of 3-6 months' expenditure (excluding depreciation) which the trustees aim to achieve. Following the current period of stabilisation, The Trust's aim is to slowly and gradually replenish our reserves when we are able to do so. In the current financial climate this is likely to take some time.

Post balance sheet events and going concern

Since the balance sheet date we have been successful in securing some further small grants and managed our costs to perform in line with our break-even budget for the year. However, the impact of the investment we have made in staff and other resources has been slower than we hoped and we still have work to do to build our hire and grant income to sustainable levels.

We are confident that we can do this and consider there to be no major uncertainties about our ability to continue to meet our obligations as they fall due. We have therefore continued to prepare our accounts on a going concern basis.

Reserves policy

The trustees monitor and review the level of reserves held by the charity in line with the guidance set out by the Charity Commission. The trustees consider that the aim should be to build up the free reserves of the charity to equal approximately three to six months expenditure. As reported above, we failed to achieve this during the year ended 31 March 2025 and are unlikely to be able to build up reserves in the current financial year.

DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP).

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The directors are required to prepare the report of the trustees and financial statements for each financial period, which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including income and expenditure for the period. In preparing those financial statements accounts, the directors are required to: -

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the small companies regime under section 419(2) of the Companies Act 2006, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (second edition - October 2019).

Signed and approved on behalf of the trustees on 2 October 2025

A handwritten signature in black ink, appearing to read 'S. J. Everett', with a large, stylized flourish extending from the end of the signature.

S Everett
Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF EASTLEIGH YOUTH & COMMUNITY TRUST

I report on the consolidated accounts for the year ended 31 March 2025 set out on pages 8 to 21.

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 report

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 accounting 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

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.



J E Harris FCCA

2 October 2025

Knight Goodhead Limited
Chartered Accountants

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire SO53 3DA

EASTLEIGH YOUTH & COMMUNITY TRUST

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CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**FOR THE YEAR ENDED 31 MARCH 2025****(Including Income and Expenditure Account)**

	Notes	Restricted funds £	Designated funds £	Unrestricted funds £	2025 Total £	2024 Total £
INCOME						
Charitable activities	3	137,911	-	220,281	358,192	229,356
Trading subsidiary - Blackbird Café	6	-	-	147,084	147,084	136,730
Investment income		-	-	201	201	-
TOTAL INCOME		137,911	-	367,566	505,477	366,086
EXPENDITURE						
Charitable activities	4	93,520	28,958	262,111	384,589	330,377
Trading subsidiary - Blackbird Café	6	-	-	135,015	135,015	129,854
TOTAL EXPENDITURE		93,520	28,958	397,126	519,604	460,231
NET INCOME/(EXPENDITURE) FOR THE YEAR		44,391	(28,958)	(29,560)	(14,127)	(94,145)
TRANSFERS BETWEEN FUNDS	12	(16,200)	-	16,200	-	-
NET MOVEMENT IN FUNDS		28,191	(28,958)	(13,360)	(14,127)	(94,145)
Funds at 1 April 2024	17	-	717,910	40,012	757,922	852,067
FUNDS AT 31 MARCH 2025	12	28,191	688,952	26,652	743,795	757,922

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 12 to the financial statements

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**PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024
(Including Income and Expenditure Account)**

	Notes	Restricted funds £	Designated funds £	General funds £	2024 Total £
INCOME					
Charitable activities	3	22,303	-	207,053	229,356
Trading subsidiary - Blackbird Café	6	-	-	136,730	136,730
TOTAL INCOME		22,303	-	343,783	366,086
EXPENDITURE					
Charitable activities	4	22,303	32,563	275,511	330,377
Trading subsidiary - Blackbird Café	6	-	-	129,854	129,854
TOTAL EXPENDITURE		22,303	32,563	405,365	460,231
NET EXPENDITURE FOR THE YEAR		-	(32,563)	(61,582)	(94,145)
TRANSFERS BETWEEN FUNDS	17	-	-	-	-
NET MOVEMENT IN FUNDS		-	(32,563)	(61,582)	(94,145)
Funds at 1 April 2023		-	750,473	101,594	852,067
FUNDS AT 31 MARCH 2024	17	-	717,910	40,012	757,922

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2025

	Notes	Group		Charity	
		2025 £	2024 £	2025 £	2024 £
FIXED ASSETS					
Intangible fixed assets	7	4,200	400	4,200	400
Tangible fixed assets	8	706,722	731,640	706,722	731,640
Investments	9	-	-	100	100
		<u>710,922</u>	<u>732,040</u>	<u>711,022</u>	<u>732,140</u>
CURRENT ASSETS					
Other debtors	10	18,080	24,956	30,416	34,751
Cash at bank and in hand		<u>105,700</u>	<u>70,020</u>	<u>96,485</u>	<u>62,780</u>
		<u>123,780</u>	<u>94,976</u>	<u>126,901</u>	<u>97,531</u>
CREDITORS: amounts falling due within one year	11	<u>(90,907)</u>	<u>(69,094)</u>	<u>(78,485)</u>	<u>(55,793)</u>
NET CURRENT ASSETS		<u>32,873</u>	<u>25,882</u>	<u>48,416</u>	<u>41,738</u>
NET ASSETS	13	<u><u>743,795</u></u>	<u><u>757,922</u></u>	<u><u>759,438</u></u>	<u><u>773,878</u></u>
FUNDS					
Restricted funds	12	28,191	-	28,191	-
Unrestricted funds					
General funds	12	26,652	40,012	42,295	55,968
Designated funds	12	<u>688,952</u>	<u>717,910</u>	<u>688,952</u>	<u>717,910</u>
TOTAL FUNDS		<u><u>743,795</u></u>	<u><u>757,922</u></u>	<u><u>759,438</u></u>	<u><u>773,878</u></u>

For the financial year ended 31 March 2025, the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the period and of its income and expenditure for the financial period, in accordance with the requirements of section 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 2 October 2025 and signed on its behalf by:



S Barratt, Trustee

EASTLEIGH YOUTH & COMMUNITY TRUST

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CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	1	59,444	(26,763)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		201	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Fixed asset additions		(23,965)	(23,091)
NET CASH FLOW		<u>35,680</u>	<u>(49,854)</u>
Change in cash and cash equivalents in the period		35,680	(49,854)
Cash and cash equivalent at start of the period		<u>70,020</u>	<u>119,874</u>
Cash and cash equivalents at the end of the period	2	<u>105,700</u>	<u>70,020</u>

NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025**1 RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2025 £	2024 £
Net movement in funds for the period	(14,127)	(94,145)
Interest received	(201)	-
Depreciation	44,683	44,119
Amortisation	-	400
Loss on disposal of fixed assets	400	
Decrease/(increase) in debtors	6,876	(6,558)
Increase/(decrease) in creditors	21,813	29,421
Net cash flow from operating activities	<u>59,444</u>	<u>(26,763)</u>

2 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash at bank and in hand	<u>105,700</u>	<u>70,020</u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES

a) Accounting convention

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (second edition - October 2019), and the Companies Act 2006.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis.

b) Consolidation

The charity owns 100% of the issued share capital of The Blackbird Café (EYCT) Ltd, a company incorporated in England and Wales. The results of that company have been consolidated in these accounts using the acquisition method of accounting.

c) Income

Legacy income is included in full in the Statement of Financial Activities when receipt is probable and can be reliably quantified.

Grant income and donations are 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. Grants are deferred where performance conditions attached to the grant are yet to be met.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

Investment income is recognised on an accruals basis.

Income from services provided is recognised when the service has been performed, net of VAT where appropriate.

d) Expenditure

Expenditure is recognised in the period in which it is incurred. Resources expended include attributable VAT which cannot be recovered.

e) Fund accounting

Funds held by the charity are either:

Unrestricted general funds	Funds which can be used in accordance with the charitable objects at the discretion of the trustees.
Designated funds	Funds which are set aside for specific purposes by the trustees to be used in accordance with the charitable objects.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

e) Fund accounting (continued)

Restricted funds Funds that 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 purpose.

f) Intangible fixed assets

Intangible assets are stated in the balance sheet at cost less amortisation.

Amortisation is provided to spread the cost over the estimated useful life of the asset.

g) Tangible fixed assets

Fixed assets are capitalised where the purchase price exceeds £500. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Land and buildings	over 20 - 35 years
Furniture and equipment	25% straight line
IT equipment	4 - 7 years straight line

h) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 19 June 2013 in England and Wales and was registered on 1 November 2013 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is Pavilion on the Park, 1 Kingfisher Road, Eastleigh, Hampshire, SO50 9LH.

3 INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds £	Unrestricted funds £	2025 Total £	2024 Total £
Hire of building	-	134,391	134,391	155,883
Grant income	129,188	10,050	139,238	22,668
Cycles4All	-	22,008	22,008	13,519
Sensory4All	-	11,156	11,156	11,109
Fundraising and donations	8,723	20,608	29,331	9,136
Other projects	-	22,068	22,068	17,041
Total	137,911	220,281	358,192	229,356

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

4 CHARITABLE ACTIVITIES EXPENDITURE

	Restricted funds £	Unrestricted funds £	2025 Total £	2024 Total £
Wages and salaries (see note 5)	69,433	144,846	214,279	169,105
Activity and project expenses	5,867	16,218	22,085	9,567
Light and heat	4,149	11,172	15,321	12,628
Rates and water	1,185	10,980	12,165	3,902
Office supplies, printing and postage	-	8,736	8,736	7,732
Training	2,736	2,892	5,628	1,915
Licenses and subscriptions	-	4,387	4,387	6,575
Telephone	-	2,542	2,542	2,934
Insurance	-	3,971	3,971	3,264
Cleaning supplies	593	1,557	2,150	3,542
Project printing, copying and design	-	625	625	11
Maintenance and equipment	8,557	15,255	23,812	45,684
Legal and professional fees	1,000	35	1,035	385
Accountancy	-	2,896	2,896	2,652
Travel expenses	-	1,164	1,164	1,103
Bookkeeping and payroll costs	-	14,292	14,292	13,323
Bad debt provision	-	1,750	1,750	(164)
Bank charges	-	779	779	621
Fundraising	-	1,889	1,889	1,079
Depreciation	-	44,683	44,683	44,119
Amortisation	-	-	-	400
Loss on disposal of fixed assets	-	400	400	-
<i>Total cost of charitable activities</i>	<u>93,520</u>	<u>291,069</u>	<u>384,589</u>	<u>330,377</u>

The independent examination fee included in accountancy amounted to £2,550 (2024: £2,520). £346 (2024: £132) was also paid to the independent examiners for other services provided.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

5 EMPLOYED STAFF COSTS AND NUMBERS

Employed staff costs for the charity (single entity) were as follows:	2025 £	2024 £
Salaries and wages	201,455	161,035
Social security costs	9,025	5,309
Pension	3,799	2,761
	<u>214,279</u>	<u>169,105</u>

In addition, staff costs of £91,018 (2024: £88,646) are included within The Blackbird Café (EYCT) Ltd direct costs. The average number of employees in the subsidiary during the year was 9 (2024: 7).

No employee earned more than £60,000 during this or the prior year. The total number of employees during the year was 10 (2024: 11).

Key management received remuneration totalling £113,096 (2024: £105,090), paid to 4 employees, including one in the subsidiary (2024: 5 employees, including one in the subsidiary).

No trustee received any remuneration during this or the prior year.

6 NET INCOME FROM TRADING ACTIVITIES OF SUBSIDIARY

The charity owns 100% of the issued share capital of The Blackbird Café (EYCT) Ltd, a company incorporated in England and Wales. The company donates profits to the parent charity.

The Blackbird Café (EYCT) Ltd prepares its accounts each year to 31 March. Its company registration number is 11911318. The results of the company for the year ended 31 March 2025 are summarised as follows:

	2025 £	2024 £
Turnover	150,686	139,686
Cost of sales	(36,221)	(35,471)
Administrative expenses	(98,721)	(95,146)
Management charge from parent charity	(15,358)	(13,053)
Taxation	(73)	763
Net (loss)/profit after tax	<u>313</u>	<u>(3,221)</u>

The results above include intercompany sales of £3,602 (2024: £2,956) and an intercompany management charge of £15,358 (2024: £13,053), which have been eliminated in the consolidated accounts.

Taxation relates to the recognition of a deferred tax asset arising on the taxable losses of the Blackbird Café (EYCT) Ltd.

EASTLEIGH YOUTH & COMMUNITY TRUST

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

7 INTANGIBLE FIXED ASSETS - CHARITY AND GROUP

	Website £
COST	
At 1 April 2024	2,000
Additions	4,200
Disposals	(2,000)
At 31 March 2025	4,200
AMORTISATION	
At 1 April 2024	1,600
Charge for the year	-
Disposals	(1,600)
At 31 March 2025	-
NET BOOK VALUE	
At 31 March 2025	4,200
At 1 April 2024	400

8 TANGIBLE FIXED ASSETS - CHARITY AND GROUP

	Land and buildings £	IT equipment £	Furniture and equipment £	Total £
COST				
At 1 April 2024	950,344	11,853	140,118	1,102,315
Additions	-	1,215	18,550	19,765
Disposals	-	-	-	-
At 31 March 2025	950,344	13,068	158,668	1,122,080
DEPRECIATION				
At 1 April 2024	241,882	10,160	118,633	370,675
Charge for the year	28,958	1,997	13,728	44,683
Disposals	-	-	-	-
At 31 March 2025	270,840	12,157	132,361	415,358
NET BOOK VALUE				
At 31 March 2025	679,504	911	26,307	706,722
At 1 April 2024	708,462	1,693	21,485	731,640

9 FIXED ASSET INVESTMENTS

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Investment in subsidiary undertaking	-	-	100	100

EASTLEIGH YOUTH & COMMUNITY TRUST

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

10 DEBTORS

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	9,869	18,438	9,744	15,833
Prepayments and accrued income	7,521	5,712	6,307	4,809
Other debtors	690	806	14,365	14,109
	<u>18,080</u>	<u>24,956</u>	<u>30,416</u>	<u>34,751</u>

Other debtors (Group) includes a deferred tax asset of £690 (2024: £763) that falls due after more than one year. This asset arises on the taxable losses of the subsidiary.

11 CREDITORS: amounts falling due within one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade creditors	20,444	9,509	17,466	5,407
Other taxation and social security	7,438	7,077	2,108	1,765
Other creditors	21,068	19,672	16,954	15,985
Deferred income	41,957	32,836	41,957	32,636
	<u>90,907</u>	<u>69,094</u>	<u>78,485</u>	<u>55,793</u>

12 MOVEMENT IN FUNDS - GROUP AND CHARITY

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
RESTRICTED FUNDS					
Together we flourish	-	74,874	(54,292)	-	20,582
Other restricted grants and donations	-	63,037	(39,228)	(16,200)	7,609
	-	137,911	(93,520)	(16,200)	28,191
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Property capital fund	708,462	-	(28,958)	-	679,504
Facility reserves	348	-	-	-	348
Volunteer led youth activity	9,100	-	-	-	9,100
	<u>717,910</u>	-	<u>(28,958)</u>	-	<u>688,952</u>
GENERAL FUNDS	<u>55,968</u>	<u>220,482</u>	<u>(262,111)</u>	<u>27,956</u>	<u>42,295</u>
TOTAL CHARITY FUNDS	<u>773,878</u>	<u>358,393</u>	<u>(384,589)</u>	<u>11,756</u>	<u>759,438</u>
Blackbird Café (EYCT) Ltd	(15,956)	147,084	(135,015)	(11,756)	(15,643)
TOTAL GROUP FUNDS	<u>757,922</u>	<u>505,477</u>	<u>(519,604)</u>	<u>-</u>	<u>743,795</u>

Blackbird Café (EYCT) Ltd represents unrestricted funds.

EASTLEIGH YOUTH & COMMUNITY TRUST

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

12 MOVEMENT IN FUNDS (continued)

RESTRICTED FUNDS

Together we Flourish

The Together we Flourish programme is funded by the National Lottery Reaching Communities Fund who have committed a total of £445,000 for delivery of a five-year project. The funding both supports our ongoing costs as we build for the future and allows us to develop new programmes. The grant income is being recognised over the five year period with 8 months of income recognised in the year ended 31 March 2025.

Other restricted grants and donations

This relates to specific grants and donations for our Cycles4All, Sensory4All and Community Programmes which aim to provide an inclusive service for adults and children with a range of disability and access needs. We also create opportunities for the local community to come together to enjoy social activities which improve health and wellbeing and provide positive solutions to the impact of the cost-of-living crisis.

DESIGNATED FUNDS

Property Capital Fund

The property capital fund represents the net book value of land and buildings.

Facility Reserves and Volunteer Led Youth Activity Fund

A legacy totalling £47,935 was received from Nigel Brown, a former Trustee with 22 years of service and treasurer for most of that period. The Nigel Brown Legacy fund is administered at the discretion of the Eastleigh Youth and Community Board of Trustees - £4,000 was designated for the part purchase of a powered bicycle; £10,000 to replace/repair essential equipment; and £10,000 to support volunteer led youth activity, reflecting Nigel's lifelong volunteering interests. The remaining amount of £23,935 was allocated to general reserves. The designated funds remaining reflect unspent amounts from the elements allocated to facilities and youth work.

Transfers

Fund transfers relate to management charges from the parent charity to the subsidiary, together with grant expenditure on fixed assets which have been capitalised.

EASTLEIGH YOUTH & COMMUNITY TRUST

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

2025 GROUP	Restricted funds £	Designated funds £	Unrestricted funds £	2025 Total funds £
Intangible fixed assets	-	-	4,200	4,200
Tangible fixed assets	-	679,504	27,218	706,722
Current assets	55,730	9,448	58,602	123,780
Current liabilities	(27,539)	-	(63,368)	(90,907)
NET ASSETS	28,191	688,952	26,652	743,795

2025 CHARITY	Restricted funds £	Designated funds £	Unrestricted funds £	2025 Total funds £
Intangible fixed assets	-	-	4,200	4,200
Tangible fixed assets	-	679,504	27,318	706,822
Current assets	53,282	9,448	64,171	126,901
Current liabilities	(25,091)	-	(53,394)	(78,485)
NET ASSETS	28,191	688,952	42,295	759,438

2024 GROUP	Restricted funds £	Designated funds £	Unrestricted funds £	2024 Total funds £
Intangible fixed assets	-	-	400	400
Tangible fixed assets	-	708,462	23,178	731,640
Current assets	-	9,448	85,528	94,976
Current liabilities	-	-	(69,094)	(69,094)
NET ASSETS	-	717,910	40,012	757,922

2024 CHARITY	Restricted funds £	Designated funds £	Unrestricted funds £	2024 Total funds £
Intangible fixed assets	-	-	400	400
Tangible fixed assets	-	708,462	23,278	731,740
Current assets	-	9,448	88,083	97,531
Current liabilities	-	-	(55,793)	(55,793)
NET ASSETS	-	717,910	55,968	773,878

EASTLEIGH YOUTH & COMMUNITY TRUST

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

14 OPERATING LEASE COMMITMENTS

The charity has total commitments under non-cancellable operating leases as follows:	2025	2024
	£	£
Within 1 year	864	864
Within 1 -2 years	-	720
	<u>864</u>	<u>1,584</u>

15 PARENT CHARITY

Below are summarised results for Eastleigh Youth and Community Trust excluding income from the subsidiary company:

	2025	2024
	£	£
Income		
Charitable activities	358,192	229,356
Investment income	201	-
Management charge to subsidiary	<u>15,358</u>	<u>13,053</u>
	<u>373,751</u>	<u>242,409</u>
Expenditure		
Charitable activities	<u>388,191</u>	<u>333,333</u>
(Deficit)/surplus for the year	<u>(14,440)</u>	<u>(90,924)</u>

16 RELATED PARTY TRANSACTIONS

During the year, hire income, at a rate determined on a commercial basis, was received from a number of organisations with which individual Trustees are connected.

During the prior year, one trustee was reimbursed £40 for expenses incurred on behalf of the charity.

During the prior year, trustees made donations totalling £1,100 to EY&CT.

EASTLEIGH YOUTH & COMMUNITY TRUST

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)**17 PRIOR YEAR MOVEMENT IN FUNDS - GROUP AND CHARITY**

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
RESTRICTED FUNDS					
Cycles4All	-	3,837	(3,837)	-	-
Sensory4All	-	3,429	(3,429)	-	-
Community Programme	-	13,816	(13,816)	-	-
Youth 4 Youth: I will fund	-	1,221	(1,221)	-	-
	-	22,303	(22,303)	-	-
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Property capital fund	737,419	-	(28,957)	-	708,462
Facility reserves	3,054	-	(2,706)	-	348
Volunteer led youth activity	10,000	-	(900)	-	9,100
	750,473	-	(32,563)	-	717,910
GENERAL FUNDS	114,329	207,053	(275,511)	10,097	55,968
					-
TOTAL CHARITY FUNDS	864,802	229,356	(330,377)	10,097	773,878
Blackbird Café (EYCT) Ltd	(12,735)	136,730	(129,854)	(10,097)	(15,956)
TOTAL GROUP FUNDS	852,067	366,086	(460,231)	-	757,922