

Charity registration number: 1160885

Beeston Community Resource CIO

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Beeston Community Resource CIO

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Beeston Community Resource CIO

Reference and Administrative Details

Trustees	Duncan Mitchell, Chair Valerie Curry, Vice Chair Chris Taylor, Financial & budget oversight Martin Brasier Sylvia Stephens Nick Austin Craig French Novlette Williams Kate Foale
Senior Management Team	Robert Ashford, CEO
Charity Registration Number	1160885
Principal Office	Middle Street Resource Centre 74 Middle Street Beeston Nottinghamshire NG9 2AR
Independent Examiner	Eva Stevens, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL
Accountants	Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Beeston Community Resource CIO

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Duncan Mitchell, Chair
	Valerie Curry, Vice Chair
	Chris Taylor, Financial & budget oversight
	Martin Brasier
	Sylvia Stephens
	Nick Austin
	Craig French
	John Chambers (resigned 7 February 2025)
	Novlette Williams (appointed 13 August 2025)
	Kate Foale (appointed 13 August 2025)

Structure, governance and management

Nature of governing document

The charity is operated under the rules of its CIO foundation constitution adopted 13 March 2015.

Recruitment and appointment of trustees

All Trustees are appointed for a term of three years by a simple resolution passed at a properly convened meeting of the Charity trustees. (See Beeston Community Resource CIO Constitution, Section 10.)

All appointments are preceded by an informal process (involving existing Trustees and the CEO) to ensure that new Trustees are invited and appointed with due regard to the skills, knowledge and experience needed for the effective administration and oversight of the Charity.

Objectives and activities

Objects and aims

(1) The promotion of social inclusion amongst people in Nottinghamshire, Derbyshire and Leicestershire who are socially excluded from society or parts of society as a result of mental ill-health, in particular through the provision of a resource centre providing opportunities and facilities for recreation, social interaction, education, support and advice designed to assist the recovery and wellbeing of such people and to enable them to integrate into society.

(2) To promote for the benefit of the inhabitants of the Borough of Broxtowe and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

The Trustees carry out their duties and responsibilities with due regard to these aims and objectives.

Beeston Community Resource CIO

Trustees' Report (continued)

Objectives, strategies and activities

To provide a team of mental health support workers for individual support as required. Manage an effective community resource centre offering support for mental health in the community through a series of Mindset groups and other wellbeing groups organised by outside organisations, e.g. Nottingham College, the Dementia Memory Café and slimming world. Encourage volunteers to help in various managed tasks within the centre Offer a Community Café for our regular users and the local inhabitants.

Public benefit

BCR aims to support the beneficiaries and the local community by: -

- Reducing loneliness and social isolation;
- Building self-confidence;
- Lowering stress and anxiety;
- Providing volunteering opportunities for therapeutic benefit and building skills and experience;
- Helping to reduce dependency on local statutory services such as GPs, crisis and locality mental health teams, and A & E by providing a non-clinical alternative for those with support needs before they reach a clinical threshold;
- Providing a safe space in the community café;
- Providing rooms for hire to local groups and individuals;
- Providing and maintaining a community garden for tranquil reflection and appreciating nature.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The support offered to people with lived mental health issues has developed and increased as the year progressed, through a mixture of 1-1 meetings, group activities and volunteering opportunities. This has been a challenge, as volume has increased during this period, with the loss of one Mental Health Support Worker. Our staff have coped admirably well with this situation, though not without personal cost.

Also, after a concerted advertising and promotion campaign, our Operations Manager and Admin staff have managed to significantly increase room hire and the revenue that comes from it.

Due to successful funding bids by our Funding and Finance Coordinator, we have been able to continue to employ part time kitchen staff who were once paid from the COMF Fund, which has enabled us to continue to offer an extended café service until 4 in the afternoon.

Our garden has been enriched by the addition of a summerhouse and extensive work by our volunteer gardening team, who have made the garden into a beautiful space, a comment often made by new visitors to the Centre.

Furthermore, our Mindset Program has been increased and enriched with the likes of TED talks, the philosophy group and Music Appreciation, and has seen increased engagement from referred people and members of the wider public alike.

Financial review

We made an operational surplus of £60,865 in the year. This was primarily due to successful funding bids but also down to an improvement in both Room Hire and Café income. This was significantly better than budgeted and has enabled us to fund additional Support Worker hours during the year and to ring-fence funds to maintain these into 25/26.

Beeston Community Resource CIO

Trustees' Report (continued)

Policy on reserves

We hold a Reserve Fund of £100,000, this has been maintained from last year due to successful funding bids. This should help us cover any staff remunerations and cover any debts, should we get into severe difficulties. The reserves are held over separate accounts to maximise Financial Services Compensation Scheme cover.

Major risks and management of those risks

Premises

The main risk we face is if we lose the tenancy of the building, which we lease from Nottinghamshire County Council. There is an additional risk that the charges levied on us are increased significantly following a review of the charging mechanisms by the Council. If we lost the use of the premises, we would have to look for major funding to find new premises. Other risks include a slowing down of Room Hire and the increasingly challenging grant funding environment impacting our income to cover salary and operational costs.

Thanks

The Beeston Consolidated Charity and the National Lottery have given vital support by providing grants for our core staffing costs.

Grants from Moorbridge Lane Social Centre, the Garfield Weston Foundation, the Contain Outbreak Management Fund (COMF), the Edward Gostling Foundation, Nottinghamshire County Council Local Communities Fund, and the Thomas Farr Charity have supported general costs and important initiatives.

The National Lottery is also supporting Mindset running costs.

We have had grants for IT equipment from the Broxtowe Borough Council Shared Prosperity Fund, the Mark Benevolent Fund, and the East Midlands Airport Community Fund. Equipment was also donated by the Wavelength charity.

Grants from the Finnis Scott Foundation, Boots Charitable Trust, Severn Trent Community Fund, J N Derbyshire Trust, Nottinghamshire County Council Divisional Fund and Tesco Stronger Starts have enabled garden developments and improvements. Following us providing a venue for the Beeston and Chilwell Garden Trail, we received a donation funded from the ticket sales.

We have also received a generous donation, as a chosen local charity, from Oxjam Beeston. Plus, several generous donations from members of the Middle Street Community and local Masonic Lodges.

We would like to give our wholehearted thanks to all of these funders, without whose generosity we would not be able to operate, and our thanks go out also to Nottinghamshire County Council for continuing to lease us the premises.

Beeston Community Resource CIO

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the charity for that period. 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 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 13 November 2025 and signed on its behalf by:



.....
Duncan Mitchell
Trustee

Beeston Community Resource CIO

Independent Examiner's Report to the trustees of Beeston Community Resource CIO

Independent examiner's report to the trustees of Beeston Community Resource CIO

I report to the trustees on my examination of the accounts of Beeston Community Resource CIO (the Charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

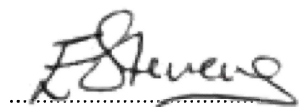
Independent examiner's statement

Since the Charity'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 Chartered Institute of Public Finance and Accountancy (CIPFA), 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 that in any material respect:

1. accounting records were not kept in respect of the Charity 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 accounting 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.



Eva Stevens, BSc, CPFA, employee of Community Accounting Plus
member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

10 December 2025

Beeston Community Resource CIO

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	106,356	-	106,356	39,476
Charitable activities	3	137,657	121,727	259,384	283,779
Other trading activities	4	4,919	-	4,919	7,394
Investment income	5	2,940	-	2,940	815
Total Income		<u>251,872</u>	<u>121,727</u>	<u>373,599</u>	<u>331,464</u>
Expenditure on:					
Charitable activities	7	<u>(202,018)</u>	<u>(110,716)</u>	<u>(312,734)</u>	<u>(270,759)</u>
Total Expenditure		<u>(202,018)</u>	<u>(110,716)</u>	<u>(312,734)</u>	<u>(270,759)</u>
Net income		49,854	11,011	60,865	60,705
Gross transfers between funds		<u>5,753</u>	<u>(5,753)</u>	<u>-</u>	<u>-</u>
Net movement in funds		55,607	5,258	60,865	60,705
Reconciliation of funds					
Total funds brought forward		<u>125,693</u>	<u>28,059</u>	<u>153,752</u>	<u>93,047</u>
Total funds carried forward	18	<u><u>181,300</u></u>	<u><u>33,317</u></u>	<u><u>214,617</u></u>	<u><u>153,752</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 18.

Beeston Community Resource CIO

Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	39,476	-	39,476
Charitable activities	3	114,166	169,613	283,779
Other trading activities	4	7,394	-	7,394
Investment income	5	815	-	815
Total Income		<u>161,851</u>	<u>169,613</u>	<u>331,464</u>
Expenditure on:				
Charitable activities	7	<u>(126,863)</u>	<u>(143,896)</u>	<u>(270,759)</u>
Total Expenditure		<u>(126,863)</u>	<u>(143,896)</u>	<u>(270,759)</u>
Net income		34,988	25,717	60,705
Gross transfers between funds		<u>2,016</u>	<u>(2,016)</u>	<u>-</u>
Net movement in funds		37,004	23,701	60,705
Reconciliation of funds				
Total funds brought forward		<u>88,689</u>	<u>4,358</u>	<u>93,047</u>
Total funds carried forward	18	<u><u>125,693</u></u>	<u><u>28,059</u></u>	<u><u>153,752</u></u>

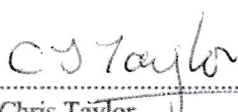
The notes on pages 10 to 21 form an integral part of these financial statements.

Beeston Community Resource CIO

(Registration number: 1160885)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	8,205	3,269
Current assets			
Debtors	13	6,801	13,888
Cash at bank and in hand	14	<u>208,914</u>	<u>140,937</u>
		215,715	154,825
Creditors: Amounts falling due within one year	15	<u>(9,303)</u>	<u>(4,342)</u>
Net current assets		<u>206,412</u>	<u>150,483</u>
Net assets		<u>214,617</u>	<u>153,752</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	18	33,317	28,059
Unrestricted income funds			
Unrestricted funds		<u>181,300</u>	<u>125,693</u>
Total funds	18	<u>214,617</u>	<u>153,752</u>

The financial statements on pages 7 to 21 were approved by the trustees, and authorised for issue on 13 November 2025 and signed on their behalf by:


Chris Taylor
Trustee

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Beeston Community Resource CIO meets the definition of a 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 notes.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
General equipment	20% on a straight line basis
IT equipment	33.3% on a straight line basis
Vehicles	20% on a straight line basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	64,221	64,221	23,761
Donations from individuals	12,986	12,986	12,915
Grants, including capital grants;			
Government grants	29,149	29,149	2,800
	<u>106,356</u>	<u>106,356</u>	<u>39,476</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Grants & donations	-	121,727	121,727	169,613
Room & centre hire	66,350	-	66,350	57,574
Café & catering income	70,607	-	70,607	55,637
Fees, services & sales	480	-	480	580
Sundry income	220	-	220	375
	<u>137,657</u>	<u>121,727</u>	<u>259,384</u>	<u>283,779</u>

4 Income from other trading activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Local fundraising and street collection income	4,919	4,919	7,394
	<u>4,919</u>	<u>4,919</u>	<u>7,394</u>

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	2,940	2,940	815
	<u>2,940</u>	<u>2,940</u>	<u>815</u>

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

6 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Beeston Consolidated Charity	-	47,917	47,917
The National Lottery Community Fund	-	53,410	53,410
Boots Charitable Trust	-	9,137	9,137
Moorbridge Lane Social Centre	25,000	5,000	30,000
Severn Trent Community Fund	-	2,548	2,548
Broxtowe Borough Council	4,237	2,078	6,315
Finnis Scott Foundation	-	1,000	1,000
Garfield Weston	25,000	-	25,000
Contain Outbreak Management Fund (NCC)	24,612	-	24,612
Edward Gostling Foundation	10,000	-	10,000
Thomas Farr Charity	2,000	-	2,000
East Midlands Airport Community fund	1,298	-	1,298
Groundwork UK	-	375	375
Nottinghamshire County Council Councillors	300	-	300
Sundry donations	13,909	262	14,171
	<u>106,356</u>	<u>121,727</u>	<u>228,083</u>

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Activities & events	6,178	57	6,235	6,235
Bank charges	767	123	890	819
Catering costs	22,613	-	22,613	17,698
Catering equipment	2,276	-	2,276	1,339
Music studio costs	42	2	44	1,036
Garden supplies & equipment	-	3,698	3,698	1,911
General equipment & furniture	141	6,300	6,441	1,027
Licences	383	20	403	356
Insurance	1,919	91	2,010	2,192
Minibus costs	3,916	-	3,916	3,333
Office costs	2,549	121	2,670	3,457
Overheads & site manager	38,041	1,567	39,608	59,991
Professional fees	2,690	160	2,850	2,309
Staff expenses	783	37	820	912
Stationery, printing & postage	774	37	811	569
Training	2,491	160	2,651	3,229
Volunteer expenses	1,507	103	1,610	530
Wages, NI & pension	113,689	96,124	209,813	164,896
Sundry payments	442	21	463	-
Depreciation	817	2,095	2,912	5,155
	202,018	110,716	312,734	276,994

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	2,912	5,155

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	199,487	159,162
Social security costs	7,546	4,453
Pension costs	2,780	1,281
	<u>209,813</u>	<u>164,896</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	2024 No
Average weekly number of employees	<u>15</u>	<u>12</u>

6 (2024 - 5) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £2,780 (2024 - £1,281).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £39,176 (2024 - £34,303).

10 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2025 £	2024 £
Independent examination	885	850
Other financial services	1,363	1,069
	<u>2,248</u>	<u>1,919</u>

11 Taxation

The charity is a registered charity and is therefore exempt from corporation taxation.

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

12 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Computer equipment £	Total £
Cost				
At 1 April 2024	5,675	16,434	2,647	24,756
Additions	3,909	-	3,939	7,848
At 31 March 2025	9,584	16,434	6,586	32,604
Depreciation				
At 1 April 2024	2,406	16,434	2,647	21,487
Charge for the year	1,599	-	1,313	2,912
At 31 March 2025	4,005	16,434	3,960	24,399
Net book value				
At 31 March 2025	5,579	-	2,626	8,205
At 31 March 2024	3,269	-	-	3,269

13 Debtors

	2025 £	2024 £
Prepayments	464	416
Other debtors	6,337	13,472
	6,801	13,888

14 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	85	172
Cash at bank	208,829	140,765
	208,914	140,937

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	4,920	-
Other taxation and social security	2,681	2,162
Other creditors	1,702	2,180
	<u>9,303</u>	<u>4,342</u>

16 Obligations under leases and hire purchase contracts

Operating lease commitments

The charity holds a lease for a photocopier, the total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Other		
Within one year	758	758
Between one and five years	3,160	3,034
After five years	-	885
	<u>3,918</u>	<u>4,677</u>

17 Commitments

Capital commitments

The charity holds a lease with Nottinghamshire County Council for the building at 74 Middle Street, Beeston with a peppercorn rent of £1 per annum (if demanded). This lease is for 15 years until 31 March 2031. The total amount contracted for but not provided in the financial statements was £Nil (2024 - £Nil).

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

18 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
General fund	125,693	251,872	(202,018)	5,753	181,300
Restricted funds					
MindSet	-	19,910	(9,955)	-	9,955
Supporting Mental Health	16,500	33,500	(33,500)	-	16,500
Outdoor space	8,559	10,774	(9,344)	(3,127)	6,862
Equipment fund	-	9,626	(7,000)	(2,626)	-
Community Garden Volunteers	3,000	-	(3,000)	-	-
Salary - Management & Mental health worker	-	47,917	(47,917)	-	-
Total restricted funds	<u>28,059</u>	<u>121,727</u>	<u>(110,716)</u>	<u>(5,753)</u>	<u>33,317</u>
Total funds	<u>153,752</u>	<u>373,599</u>	<u>(312,734)</u>	<u>-</u>	<u>214,617</u>

The specific purposes for which the funds are to be applied are as follows:

The MindSet fund received funding from the National Lottery Community Fund. Following on from the Covid period and lockdowns we have needed to “kickstart” the MindSet programme with support from staff members and outside facilitators to continue existing groups such as Talk and Support, Poetry and Guitar and set up new Creative Writing and photography groups. The main purpose of the fund was to help build the provision up again in a safe and positive way following a traumatic period for most of our service users.

Also from The National Lottery Community Fund was funding for a Supporting Mental Health project, this funding helped towards the salary of the Mental Health Support Worker roles.

Last year, The National Grid gave funding towards a project to help create an outdoor community space. This year further funding was received from Boots Charitable Trust, Finnis Scott foundation, Groundwork UK and individual donations, which with the exception of some of the Boots funding was all spent in this financial year on the garden improvements. The remaining balance will be spent in the 2025/26 year.

The Equipment fund was a combination of funding from, Broxtowe Borough Council; Moorbridge Lane Social Centre and Severn Trent, this enabled the centre to purchase IT equipment and furniture.

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Last year, The Community Garden Volunteers Project was funded by The Green Hall Foundation and was all spent and completed in this financial year. The project supported the community garden volunteers to grow their gardening skills and appreciate the mental health benefits of working in the garden. This helped towards the community garden activity, including training, support staff costs and equipment.

Beeston Consolidated Charity kindly provided restricted funding which contributed towards our management and Mental Health Support Worker salaries throughout the year.

There were also the following restricted funds which completed last year:

The Memorial garden was a fund set up to enhance and develop an area of the community garden to be a place of tranquillity and peace where people could remember lost ones. We have partitioned an area off with a wooden structure and planted new plants and bushes as well as enhancing the seating area. This was started with the funding from the Co-operative Community Fund last year and continued with further funding from Tesco.

The National Lottery Community Fund gave funding for a Cost of Living project, which covers the costs of premises, staff time and volunteer costs.

The transfers from the Outdoor space fund and the Equipment fund to the General fund represents the net book value of fixed assets, the use of which is not subject to any restriction.

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General fund	88,689	161,851	(126,863)	2,016	125,693
Restricted					
Memorial Garden	168	1,125	(1,293)	-	-
MindSet	4,190	-	(4,190)	-	-
Cost of Living (National Lottery)	-	74,481	(74,481)	-	-
Supporting Mental Health	-	34,000	(17,500)	-	16,500
Outdoor space	-	9,487	(928)	-	8,559
Equipment fund	-	2,520	(504)	(2,016)	-
Community Garden Volunteers	-	3,000	-	-	3,000
Salary - Management & Mental health worker	-	45,000	(45,000)	-	-
Total restricted funds	<u>4,358</u>	<u>169,613</u>	<u>(143,896)</u>	<u>(2,016)</u>	<u>28,059</u>
Total funds	<u><u>93,047</u></u>	<u><u>331,464</u></u>	<u><u>(270,759)</u></u>	<u><u>-</u></u>	<u><u>153,752</u></u>

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

19 Analysis of net assets between funds

	Unrestricted		2025
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	8,205	-	8,205
Current assets	182,398	33,317	215,715
Current liabilities	(9,303)	-	(9,303)
Total net assets	<u>181,300</u>	<u>33,317</u>	<u>214,617</u>
	Unrestricted		2024
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	3,269	-	3,269
Current assets	126,766	28,059	154,825
Current liabilities	(4,342)	-	(4,342)
Total net assets	<u>125,693</u>	<u>28,059</u>	<u>153,752</u>

20 Related party transactions

There were no related party transactions in the year.

21 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.