

Barnham & Eastergate Community Trust

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2024

Barnham & Eastergate Community Trust

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for the Year Ended 31 March 2024

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Barnham & Eastergate Community Trust

Charity Information
for the Year Ended 31 March 2024

TRUSTEES:

Mr T Bedford
Mr B Leath
Mr D Phillips
Mr C Allington
Mr J Kilroy
Mr T Crabb
Ms H Kilroy
Mr T Chamberlain
Mr C Playford

REGISTERED ADDRESS:

Barnham Community Hall
Murrell's Field
Yapton Road
Barnham
PO22 0AY

REGISTERED CHARITY
NUMBER:

1170248

INDEPENDENT EXAMINER:

Jennifer Smith
Smithe & Co Limited
19 Luard Court
Warblington
Hampshire
PO9 2TN

Barnham & Eastergate Community Trust

Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

CONSTITUTION, OBJECTS AND PRINCIPAL ACTIVITIES

The charity's objects and principal activities, having due regard to the Trustees duty in Section 17(5) of the 2011 Charities Act concerning public benefit, during the year were as follows:-

The objects of the CIO are to establish and run a community hall and recreation facilities to promote for the benefit of the Parishes of Barnham and Eastergate (the "area of benefit") without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions 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 conditions of life of the said inhabitants.

REVIEW OF ACTIVITIES

During the period of this report the Trust has continued to run both Barnham Community Hall and Eastergate Village Hall delivering an extensive array of social events for the benefit of our expanding Barnham and Eastergate community, at Eastergate hall most notably coffee mornings, Sunday Roasts, Artisan and Craft Fair, Northern Soal Nights, regular quizzes, a Bellacapella Concert, the annual pantomime and an Elvis Charity Night to name but a few. Barnham hall hosted its regular coffee mornings, quizzes, weddings, private bars and parties, two wedding fayres, the Dog Show, U3A Cream Teas, Art Fair, MAMF, a Murder Mystery Night, a family Halloween event as well as the traditional Christmas lunch for the elderly.

As well as the organised events it has been a very busy year for both facilities on the user groups and societies front with high levels of usage at both halls all year round. Loyalty by those forty plus groups helps foster excellent community spirit and ongoing participation by residents of all age groups.

Linked to the operation of the Trust the three year National Lottery Project funding has continued and supported the community led activities. The funding concludes in June 2024 but a further bid has been submitted to continue and improve our community led activities. A response to the bid has yet to be received.

We confirm the Trustees have had regard to the Charity Commission's guidance on public benefit.

No expenses were reimbursed to Trustees in the year.

Barnham & Eastergate Community Trust

Report of the Trustees for the Year Ended 31 March 2024

Many of the events run by the Trust rely on volunteer contributions and the Trust has a database of volunteers and is continually adding to that database.

Whilst the Trust has no specific policy on grant making it does support local charities who wish to run events at both Halls by offering minimal hire rates and works with the Parish Council to support projects of benefit to the community as a whole.

MAIN ACHIEVEMENTS DURING THE YEAR

As mentioned in the 2022/23 report the Trust in partnership with Barnham and Eastergate Parish Council under the terms of their Memorandum of Understanding have completed extension projects to both Halls to create improved and enlarged accessible access to the buildings. The funding for the projects included a grant from BIFFA and the use of the Trust's reserves.

TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity, and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any 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 accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ascertain to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

RESERVES POLICY

The trustees seek to retain 6 months' operational expenditure to ensure the Trust can meet any unforeseen major items of expenditure.

Barnham & Eastergate Community Trust

ON BEHALF OF THE BOARD:



Terry Bedford – Chairman

Date: 16/10/24

Barnham & Eastergate Community Trust

Independent Examiner's Report to the Trustees of
Barnham & Eastergate Community Trust
For the Year Ended 31 March 2024

I report to the trustees on my examination of the financial statements of Barnham & Eastergate Community Trust for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (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 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 Association of Accounting Technicians, 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 386 of the 2006 Act: or
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 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 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 accounts 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.



Jennifer Smith
Smithe & Co Limited
19 Luard Court
Warblington
Hampshire
PO9 2TN

Date: 30 September 2024

Barnham & Eastergate Community Trust

Statement of Financial Activities
Year ended 31st March 2024

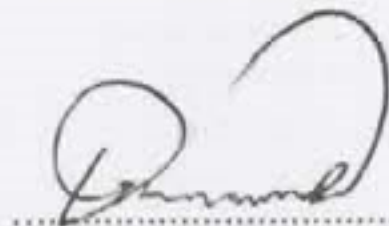
		Unrestricted funds	Restricted funds	Total funds	Total funds
		2024	2024	2024	2023
	Notes	£	£	£	£
Income and endowments from:					
Donations and legacies	2	3,666	86,268	89,934	86,906
Charitable activities	3	214,017	-	214,017	202,319
Other trading activities	4	12,920	-	12,920	9,979
Investments	5	401	-	401	-
Total		231,003	86,268	317,272	299,204
Expenditure on:					
Raising funds	6	3,371	-	3,371	2,776
Charitable activities	7	196,877	-	196,877	236,241
Separate material items	8	-	127,170	127,170	70,769
Total		200,248	127,170	327,418	309,787
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		30,755	(40,902)	(10,146)	(10,582)
Extraordinary items		-	-	-	-
Transfers between funds		(42,232)	42,232	-	-
Other gains/(losses)		-	-	-	-
Net movement in funds		(11,476)	1,330	(10,146)	(10,582)
Reconciliation of funds:					
Total funds brought forward		161,506	7,031	168,537	179,119
Total funds carried forward		150,030	8,361	158,391	168,537

Barnham & Eastergate Community Trust

Statement of Financial Position
Year ended 31st March 2024

		2024	2023
		£	£
Fixed assets			
Tangible assets	11	-	-
		-	-
Current assets			
Stock	12	2,166	1,939
Debtors	13	19,134	6,118
Cash at bank and in hand		151,153	171,579
		172,452	179,636
Creditors: amounts falling due within one year	14	- 14,063	- 11,100
Net current assets		158,391	168,537
Total assets less current liabilities		158,391	168,537
Total net assets		158,391	168,537
Income funds			
Restricted funds	15	8,361	7,031
Unrestricted funds	15	150,030	161,506
Total funds		158,391	168,537

The financial statements were approved by the Trustees 15th October 2024 and are signed on their behalf by:-



.....
Mr T Bedford – Chairman

1. Accounting policies

Basis of preparation

The financial statements have been prepared on an accruals basis in accordance with Statement of Recommended Practice:

Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Going concern

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

Income is recognised when the charity 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 charity 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 charity 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.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Barnham & Eastergate Community Trust

Notes to the Accounts Year ended 31st March 2024

- expenditure on raising funds includes the costs of all fundraising activities, events, non charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are capitalised if they can be used for more than one year and cost at least £2,000.

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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 bases:

Fixtures and fittings - 20.00% straight line

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.

Government grants

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.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Stock

Stock is held at the lower of cost or net realisable value. Donation items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Notes to the Accounts
Year ended 31st March 2024

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in other creditors in the balance sheet.

2. Donations and legacies	Total funds	Total funds
	2024	2023
	£	£
Donations	3,666	23,106
National Lottery Restricted Grant	31,047	63,800
Other Restricted Grants	55,221	
	<u>89,934</u>	<u>86,906</u>
Analysis by fund		
Unrestricted funds	3,666	
Restricted funds	<u>86,268</u>	<u>86,906</u>
	<u>89,934</u>	<u>86,906</u>

2024 £3,666 donations total includes Eastergate Village Hall porch works fundraising.

2. Donations and legacies	Total funds	Total funds
	2024	2023
	£	£
Donations	3,666	23,106
National Lottery Restricted Grant	31,047	63,800
Other Restricted Grants	55,221	
	<u>89,934</u>	<u>86,906</u>

Barnham & Eastergate Community Trust

Notes to the Accounts
Year ended 31st March 2024

Analysis by fund		
Unrestricted funds	3,666	
Restricted funds	86,268	86,906
	<u>89,934</u>	<u>86,906</u>

2024 £3,666 donations total includes Eastergate Village Hall porch works fundraising.

3. Charitable activities	Total funds	Total funds
	2024	2023
	£	£
Childcare	20,432	16,695
Regular Not For Profit	37,000	33,719
Occasional Not For Profit	3,485	140
Regular and Occasional Commercial	18,287	27,436
Occasional Regular Users	520	-
Community Groups	8,617	-
Private Hire	8,734	12,305
Weddings	9,387	14,610
Miscellaneous Receipts		15,685
Adjustment for timing differences	22,343	
Hall and Events Receipts	85,214	76,830
Returnable Deposits	-	4,900
	<u>214,017</u>	<u>202,319</u>
Analysis by fund		
Unrestricted funds	<u>214,017</u>	<u>202,319</u>
	<u>214,017</u>	<u>202,319</u>

4. Other trading activities	Total funds	Total funds
	2024	2023
	£	£
Lottery receipts	12,920	9,979
	<u>12,920</u>	<u>9,979</u>
Analysis by fund		
Unrestricted funds	<u>12,920</u>	<u>9,979</u>
	<u>12,920</u>	<u>9,979</u>

5. Investments	Total funds	Total funds
	2024	2023
	£	£
Bank Interest	401	-
	<u>401</u>	<u>-</u>
Analysis by fund		
Unrestricted funds	<u>401</u>	<u>-</u>
	<u>401</u>	<u>-</u>

Barnham & Eastergate Community Trust

Notes to the Accounts
Year ended 31st March 2024

6. Raising funds	Total funds	Total funds
	2024	2023
	£	£
Advertising and website	3,371	2,776
	<u>3,371</u>	<u>2,776</u>
Analysis by fund		
Unrestricted funds	3,371	2,776
	<u>3,371</u>	<u>2,776</u>

7. Charitable activities	Total funds	Total funds
	2024	2023
	£	£
Rates	948	755
Repairs and Maintenance	21,929	62,340
Cleaning	15,543	15,291
Utilities	16,309	11,821
Waste	4,168	2,954
Telephone / Broadband	2,056	1,885
Subscriptions	815	3,569
Insurance	5,011	5,378
Returned Deposits	-	9,377
Barnham PC contributions	13,610	12,000
Events Payments	52,684	40,159
Lottery payouts	6,905	5,154
Employee Costs	48,344	41,734
Professional Fees	7,512	12,207
Office expenses	934	9,772
Training		240
Adjustment for timing differences		3,042
Bank and merchant changes	108	
	<u>196,877</u>	<u>237,676</u>
Analysis by fund		
Unrestricted funds	196,877	237,676
	<u>196,877</u>	<u>237,676</u>

8. Separate material items	Total funds	Total funds
	2024	2023
	£	£
National Lottery Grant Expenses	29,717	70,769
Project Costs -EVH Porch	95,972	
Project Costs - EVH Store	630	
Project Costs - BCH Porch	851	
	<u>127,170</u>	<u>70,769</u>

Barnham & Eastergate Community Trust

Notes to the Accounts Year ended 31st March 2024

Analysis by fund

Restricted funds	127,170	70,769
	<u>127,170</u>	<u>70,769</u>

9. Trustees

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

10. Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Employees	<u>4</u>	<u>4</u>
	2024	2023
	£	£
Staff costs	68,914	61,657
Salaries and wages	- 22,097	- 21,293
Social security costs	-	-
Pension costs	<u>1,527</u>	<u>1,370</u>
	<u>48,344</u>	<u>41,734</u>

Expenditure on staff working for the charity whose contracts are with and are paid by a separate party under memorandum of understanding: 2024 (1 in number) total £12500, 2023 (1 in number) total £9,500.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

The charity Employer's National Insurance contributions were reduced to £nil each year due to the HMRC Employment Allowance.

11. Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost or valuation		
As of 31 March 2023	-	-
Additions	-	-
At end of the year	<u>-</u>	<u>-</u>
Depreciation and impairments		
As of 31 March 2023	-	-
Disposals	-	-
Depreciation charged in year	-	-
As of 31 March 2024	<u>-</u>	<u>-</u>
14.3 Net book value		
At 31 March 2024	<u>-</u>	<u>-</u>
At 31 March 2023	<u>-</u>	<u>-</u>

Barnham & Eastergate Community Trust

Barnham & Eastergate Community Trust owns Eastergate Village Hall and it was transferred at £nil value to the Trust. In addition, up to the prior balance sheet date all assets have been fully accounted for as in-year expenditures for the Trust.

Notes to the Accounts Year ended 31st March 2024

12. Stock

	2024	2023
	£	£
Stock	2,166	1,939
	<u>2,166</u>	<u>1,939</u>

13. Debtors

Amounts falling due within one year:

	2024	2023
	£	£
Trade debtors	19,134	6,118
	<u>19,134</u>	<u>6,118</u>

14. Creditors

Amounts falling due within one year:

	2024	2023
	£	£
Trade creditors	5,478	3,042
Accruals and deferred income	638	-
Taxation and social security	2,321	2,107
Other creditors	5,625	5,950
	<u>14,062</u>	<u>11,100</u>

15. Movement in Funds

Amounts falling within one year

				2024	2023
				£	£
Restricted	Income	Exp	Transfer		
National Lottery Funding	31,047	29,717		8361	7031
BIFFA project funding	55,221	97,453	42,232	0	0
	86,268	127,170	42,232	8361	7031
Unrestricted					
General Funds	231,003	158,481	42,232	135,943	105,653
Designated project funds NL				2853	2853
Adjustment for timing for Project		41,767		11,233	53,000
	231,003	200,248	42,232	150,029	161,506
Total Funds	317,271	327,418		158,390	168,537

National Lottery Funding 3 year funding for community projects – grant runs to June 2024
 BIFFA funding for restricted building works at EVH
 Designated Project Funds NL – Trustee approval of expenditure
 Adjustment for timing of project funds moved forward

Barnham & Eastergate Community Trust

Detailed Statement of Financial Activities
Year ended 31st March 2024

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Donations	3,666		3,666	23,106
National Lottery Restricted Grant		31,047	31,047	63,800
Other Restricted Grants		55,221	55,221	
	3,666	86,268	89,934	86,906
Charitable activities				
Childcare	20,432	-	20,432	16,695
Regular Not For Profit	37,000	-	37,000	33,719
Occasional Not For Profit	3,485	-	3,485	140
Regular and Occasional Commercial	18,287	-	18,287	27,436
Occasional Regular Users	520	-	520	-
Community Groups	8,617	-	8,617	-
Private Hire	8,734	-	8,734	12,305
Weddings	9,387	-	9,387	14,610
Miscellaneous Receipts	22,343	-	22,343	15,685
Hall and Events Receipts	85,214	-	85,214	76,830
Returnable Deposits	-	-	-	4,900
	214,017	-	214,017	202,319
Other trading activities				
Lottery receipts	12,920	-	12,920	9,979
	12,920	-	12,920	9,979
Investments				
Bank Interest	401	-	401	-
	401	-	401	-
Total income and endowments	231,004	86,268	317,272	299,204
Expenditure on:				
Raising funds				
Advertising and website	3,371	-	3,371	2,776
	3,371	-	3,371	2,776
Charitable activities				
Rates	948	-	948	755
Repairs and Maintenance	21,929	-	21,929	60,678
Cleaning	15,543	-	15,543	15,291
Utilities	16,309	-	16,309	11,821
Waste	4,168	-	4,168	2,954
Telephone / Broadband	2,056	-	2,056	1,885
Subscriptions	815	-	815	3,569
Insurance	5,011	-	5,011	5,378
Returned Deposits	-	-	-	9,377
Barnham PC Grant	13,610	-	13,610	12,000

Barnham & Eastergate Community Trust

Detailed Statement of Financial Activities
Year ended 31st March 2024

Events Payments	52,684	-	52,684	40,159
National Lottery Grant Expenses	-	29,717	29,717	70,769
Adjustment for timing differences			-	3,042
Project Costs -EVH Porch	-	95,972	95,972	
Project Costs - EVH Store	-	630	630	
Project Costs - BCH Porch	-	851	851	
	133,074	127,170	260,243	237,676
General costs				
Lottery payouts	6,905	-	6,905	5,154
Employee wages	46,817	-	46,817	40,364
Pension costs	1,527	-	1,527	1,370
Professional Fees	6,874	-	6,874	11,607
Accountancy	638		638	600
Office expenses	934	-	934	9,999
Training	-	-	-	240
Bank and merchant changes	108	-	108	
	63,803	-	63,803	69,334
Total expenditure	200,248	127,170	327,417	309,786
Net income	30,755	-	40,902	-
			10,146	10,582
Transfers between funds	-	42,232	42,232	-
Net movement in funds	-	11,476	1,330	-
			10,146	10,582
Total funds brought forward	161,506	7,031	168,537	179,119
Total funds carried forward	150,030	8,361	158,391	168,537