

Charity registered number : 1170248 (England and Wales)

**Barnham and Eastergate Community Trust
(A Charitable Incorporated Organisation)**

**Unaudited Trustees' report and financial statements
For the year ended 31 March 2025**

Barnham and Eastergate Community Trust
(A Charitable Incorporated Organisation)

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for the year ended 31 March 2025

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Barnham and Eastergate Community Trust
(A Charitable Incorporated Organisation)

Reference and administrative details of the Charity, its Trustees and advisers
for the year ended 31 March 2025

Name	Barnham and Eastergate Community Trust
Governing document	CIO - FOUNDATION Registered 17 Nov 2016 as amended on 01 Nov 2019
Charity registered number	Charity registered number : 1170248 (England and Wales)
Registered office	Barnham Community Hall Yapton Road, Barnham, Bognor Regis, PO22 0AY.
Trustees and CIO Members	Mr T Bedford (resigned 16 October 2024) Mr W Leath Mr D Phillips Mr C Allington Mr J Kilroy Mr T Crabb (resigned 21 May 2024) Ms H Kilroy Mr T Chamberlain Mr C Playford
Bankers	The Co-operative bank
Independent Examiner	Jennifer de Clercq Smithe & Co Limited 19 Luard Court, Warblington, Hampshire, PO9 2TN.

**Barnham and Eastergate Community Trust
(A Charitable Incorporated Organisation)**

Trustees' report for the year ended 31 March 2025

The Trustees of Barnham and Eastergate Community Trust ("BECT") present their report and the financial statements of BECT (together with the Independent Examiner's report thereon) for the year ended 31 March 2025.

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 Principle 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.

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

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.

Our ever-increasing volunteer team are vital to the work of the Trust and are a major part of the Trusts emotional balance sheet. Over more than 20 years a dedicated and expanding team of volunteers have invested their time to give us the organisation and capabilities that we have today. This has enabled us to secure the funding and services that our community deserves in an environment where local authorities are cutting budgets and many cherished community services. Volunteers are the lifeblood of our villages. Without them, our community could lose many of our sports clubs and societies; our community charities; and the Community Resilience Team. With our cherished volunteers we can continue to support all these and many more initiatives from cake baking to letter writing, movie nights to pantomimes. We try to capture and promote all volunteer-led services in our communications and community engagement programmes. It is a continual challenge to engage with new residents, and we are ambitious to innovate in this area as websites, social media, mail drops, noticeboards, and word of mouth achieve surprising low levels of engagement.

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Trustees' report for the year ended 31 March 2025 (continued)

Main Achievements During the Year

24/25 has been an important year in the history of the Trust. We have built solid foundations over many years to develop an organisation that can support the ever-expanding community of Barnham and Eastergate. The Trust manages two community halls; a broad range of community engagement programmes; fundraising initiatives and capital investment programmes all in a financially sustainable way. Given the rate of expansion of the community that we serve we have invested this year in an Executive Manager to deliver the next phase of the Trusts strategic plan. Over the next five years, we are anticipating significant CIL/S106 funded projects to be delivered (in partnership with Barnham and Eastergate Parish Council) and an expansion of our existing local fund-raising to include greater sponsorship and grants.

This year, as with 23/24, the Trust. At Eastergate hall most notably coffee mornings, Sunday Roasts, Artisan and Craft Fair, Northern Soul Nights, regular quizzes, a Bellacapella Concert, the annual pantomime and an Elvis Charity Night to name but a few. At Barnham Hall most notably 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 in both facilities for the user groups and societies that hire the halls. High levels of usage at both halls have been achieved all year round. Loyalty by those forty plus groups helps foster excellent community spirit and ongoing participation by residents of all age groups.

Financial Review

The Trustees have a reasonable expectation that BECT has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

The charity's financial position at the end of the period is documented on the balance sheet on page 9.

Reserves Policy

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

At 31 March 2025 the total reserves were £152,297 (2024: £158,391), wholly made up of unrestricted reserves (2024: Unrestricted £150,030 Restricted £8,361)

Accounting and reporting responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year. Under charity law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of ACIE's state of affairs and of its incoming resources and application of resources, including its income and expenditure, 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 of 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102) ('the Charities SORP');
- make judgements and accounting estimates that are reasonable and prudent;

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Trustees' report for the year ended 31 March 2025 (continued)

- state whether applicable UK Accounting Standards (FRS 102) 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 BECT will continue in business.

The Trustees are responsible for:

- keeping adequate accounting records which:
 - are sufficient to show and explain ACIE's transactions and disclose with reasonable accuracy at any time the financial position of BECT; and
 - enable them (the Trustees) to ensure that the financial statements comply with the Charities (Accounts and Reports) Regulations 2008 and The Charities Accounts (Scotland) Regulations 2006; and
- safeguarding BECT's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

Approval

This report was approved by the Trustees on 10 November 2025 and signed on their behalf by:



Mr C Allington - Trustee



Mr W Leath - Trustee

Independent Examiner's Report to the Trustees of
Barnham & Eastergate Community Trust
For the Year Ended 31 March 2025

I report to the trustees on my examination of the financial statements of Barnham & Eastergate Community Trust for the year ended 31 March 2025.

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 de Clercq
Smithe & Co Limited
19 Luard Court
Warblington
Hampshire
PO9 2TN

Date: 17 July 2025

Barnham and Eastergate Community Trust
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Statement of financial activities for the year ended 31 March 2025

		2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
	Notes				
INCOME FROM:					
Donations and legacies	2	54,220	8,911	63,131	89,934
Charitable activities	3	200,111	-	200,111	214,017
Other trading activities	4	12,300	-	12,300	12,920
Bank and other interest		490	-	490	401
Other income (HMRC employers relief)		5,000	-	5,000	-
Total income		<u>272,121</u>	<u>8,911</u>	<u>281,032</u>	<u>317,272</u>
EXPENDITURE ON:					
Raising funds					
Cost of generating voluntary income	5	3,619	-	3,619	3,371
Charitable activities					
Direct costs	6	254,683	2,382	257,065	196,877
Other expenditure	7	11,552	14,890	26,442	127,170
Total expenditure		<u>269,854</u>	<u>17,272</u>	<u>287,126</u>	<u>327,418</u>
Net (expenditure)/income		2,267	(8,361)	(6,094)	(10,146)
Transfers between funds	15			-	-
Net movement in funds		2,267	(8,361)	(6,094)	(10,146)
Reconciliation of funds:					
Total funds brought forward		150,030	8,361	158,391	168,537
Total funds carried forward		<u>152,297</u>	<u>-</u>	<u>152,297</u>	<u>158,391</u>

All income and expenditure derive from continuing activities.

Comparative figures for the previous year by fund type are shown in Note 16
The notes on pages 10 to 20 form an integral part of these financial statements.

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Balance sheet as at 31 March 2025

	Note	Total funds 2025		Total funds 2024	
		£	£	£	£
Fixed assets					
Tangible assets	13		-		-
Current assets					
Stock		1,866		2,166	
Debtors	11	19,995		19,134	
Cash at bank and in hand		<u>164,617</u>		<u>151,152</u>	
		186,478		172,452	
Creditors:					
Amounts falling due within one year	12	<u>(34,181)</u>		<u>(14,061)</u>	
Net current assets			<u>152,297</u>		<u>158,391</u>
Total net assets			<u>152,297</u>		<u>158,391</u>
The funds of the charity:					
Restricted funds	14		-		8,361
Unrestricted funds	14		<u>152,297</u>		<u>150,030</u>
Total funds			<u>152,297</u>		<u>158,391</u>

The financial statements were approved by the Trustees on 10 November 2025 and signed on their behalf by:



Mr C Allington - Trustee



Mr W Leath - Trustee

The notes on pages 10 to 20 form an integral part of these financial statements.

Barnham and Eastergate Community Trust
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Notes to the financial statements for the year ended 31 March 2025

1 General information

Barnham and Eastergate Community Trust is a Charitable Incorporated Organisation (CIO), registered as a charity in England and Wales (registered number: 1170248). The address of the registered office is provided in the reference and administrative details. Details of the charity's operations are provided in the Report of the Trustees. Barnham and Eastergate Community Trust is a public benefit entity.

Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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.

Barnham and Eastergate Community Trust does not constitute a "larger charity" for the purposes of the Charities SORP, and has opted not to include a statement of cash flows in these financial statements.

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.

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

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.

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Notes to the financial statements for the year ended 31 March 2025 (continued)

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.

Donated assets and services are included at the value of essential expenditure that has been saved as a result of that gift.

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:

- 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 fixed 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 discounts due.

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Notes to the financial statements for the year ended 31 March 2025 (continued)

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.

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.

Operating leases

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Pensions

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.

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Notes to the financial statements for the year ended 31 March 2025 (continued)

2 Income from donations and legacies

	Unrestricted	Restricted	2025 Total	Unrestricted	Restricted	2024 Total
	£	£	£	£	£	£
Donations	4,220	2,382	6,602	3,666	-	3,666
National Lottery grant	-	-	-	-	31,047	31,047
Other grants	50,000	6,529	56,529	-	55,221	55,221
	<u>54,220</u>	<u>8,911</u>	<u>63,131</u>	<u>3,666</u>	<u>86,268</u>	<u>89,934</u>
2025 other grants comprise:						
Final instalment of restricted Biffa Awards grant for porch:	£6,529					
Unrestricted funding awarded by Postcode Community Trust and raised by players of People's Postcode Lottery:	£50,000					
Total:	£56,529					

3 Income from charitable activities

	Unrestricted	Restricted	2025 Total	Unrestricted	Restricted	2024 Total
Activity	£	£	£	£	£	£
<i>Restatement adjustment</i>	-	-	-	22,341	-	22,341
Hall hires furthering charitable objects'	97,974	-	97,974	106,462	-	106,462
Other hall and events income	102,137	-	102,137	85,214	-	85,214
Other charitable activity income	-	-	-	-	-	-
	<u>200,111</u>	<u>-</u>	<u>200,111</u>	<u>214,017</u>	<u>-</u>	<u>214,017</u>

4 Income from other trading activities

	Unrestricted	Restricted	2025 Total	Unrestricted	Restricted	2024 Total
	£	£	£	£	£	£
Barnham lottery receipts	12,300	-	12,300	12,920	-	12,920
Other trading activity	-	-	-	-	-	-
	<u>12,300</u>	<u>-</u>	<u>12,300</u>	<u>12,920</u>	<u>-</u>	<u>12,920</u>

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Notes to the financial statements for the year ended 31 March 2025 (continued)

5 Costs of raising funds

	Unrestricted	Restricted	2025 Total	Unrestricted	Restricted	2024 Total
	£	£	£	£	£	£
Advertising and website	3,619	-	3,619	3,371	-	3,371
Other costs of raising funds	-	-	-	-	-	-
	<u>3,619</u>	<u>-</u>	<u>3,619</u>	<u>3,371</u>	<u>-</u>	<u>3,371</u>

6 Charitable activities costs

	Unrestricted	Restricted	2025 Total	Unrestricted	Restricted	2024 Total
	£	£	£	£	£	£
Activity and support						
Rates	-	-	-	948	-	948
Repairs and Maintenance	39,160	-	39,160	21,929	-	21,929
Cleaning	15,513	-	15,513	15,543	-	15,543
Utilities	23,783	-	23,783	16,309	-	16,309
Waste management	3,833	-	3,833	4,168	-	4,168
Telecommunications		-	-	2,056	-	2,056
Subscriptions	593	-	593	815	-	815
Insurance	7,210	-	7,210	5,011	-	5,011
Barnham Parish Council contributions	13,000	-	13,000	13,610	-	13,610
Events costs	45,862	-	45,862	52,684	-	52,684
Lottery payouts	6,615	-	6,615	6,905	-	6,905
Employee costs <i>(excluding direct project allocations)</i>	82,769	-	82,769	48,344	-	48,344
Professional fees	10,811	-	10,811	7,512	-	7,512
Office and general expenses	4,248	-	4,248	934	-	934
Expensed equipment		2,382	2,382	-	-	-
Bank and merchant charges	-	-	-	109	-	109
Security	1,286	-	1,286	-	-	-
	<u>254,683</u>	<u>2,382</u>	<u>257,065</u>	<u>196,877</u>	<u>-</u>	<u>196,877</u>

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Notes to the financial statements for the year ended 31 March 2025 (continued)

7 Expenditure on separate material items

	Unrestricted	Restricted	2025 Total	Unrestricted	Restricted	2024 Total
	£	£	£	£	£	£
National Lottery community project expenses	2,637	8,361	10,998	-	29,717	29,717
BECT project costs	8,915	6,529	15,444	-	97,453	97,453
	<u>11,552</u>	<u>14,890</u>	<u>26,442</u>	<u>-</u>	<u>127,170</u>	<u>127,170</u>

8 Resources expended

Expenditure on charitable activities is stated after charging:

	2025 Total	2024 Total
	£	£
Other operating leases	-	-
Independent examiner's fee	640	518
Depreciation of owned assets	-	-

9 Staff costs

The costs of the directly employed staff were:

	2025 Total	2024 Total
	£	£
Wages and Salaries	78,556	68,914
Social Security costs	6,343	-
Pension costs	1,932	1,527
	<u>86,831</u>	<u>70,441</u>

For both years, no employee earned more than £60,000 during the year.

In accordance with HMRC's rules that apply to eligible employers, Barnham and Eastergate Community Trust (as a charity) claimed Employment Allowance, which reduced the amount payable for Class 1 Employer's National Insurance contributions to £nil in 2024. In 2025 the figures are shown at gross.

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Notes to the financial statements for the year ended 31 March 2025 (continued)

9 Staff costs (continued)

The average monthly number of staff directly employed by the charity during the year was as follows:

	2025 Total No.	2024 Total No.
Charitable activities	2	2
Fundraising and publicity	0.5	0.5
Support	1	1
Governance	0.5	0.5
	<u>4</u>	<u>4</u>

The average number of staff employed (Headcount)	4	4
--	---	---

	2025 Total £	2024 Total £
Expenditure on staff working for the charity whose contracts are with and are paid by a separate party under memorandum of understanding:	13,000	12,500
	<u>13,000</u>	<u>12,500</u>

	2025 Total No.	2024 Total No.
The average monthly number of staff seconded to the charity:		
Charitable activities	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

10 Related party transactions, Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL). During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

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Notes to the financial statements for the year ended 31 March 2025 (continued)

11 Debtors

	Unrestricted	Restricted	2025 Total	Unrestricted	Restricted	2024 Total
	£	£	£	£	£	£
Trade debtors	4,029	-	4,029	19,134	-	19,134
Other debtors	15,966	-	15,966	-	-	-
	<u>19,995</u>	<u>-</u>	<u>19,995</u>	<u>19,134</u>	<u>-</u>	<u>19,134</u>

12 Creditors: Amounts falling due within one year

	Unrestricted	Restricted	2025 Total	Unrestricted	Restricted	2024 Total
	£	£	£	£	£	£
Trade creditors	13,926	-	13,926	5,478	-	5,478
Accruals and deferred income	19,792	-	19,792	638	-	638
Taxation and social security	463	-	463	2,321	-	2,321
Other creditors	-	-	-	5,624	-	5,624
	<u>34,181</u>	<u>-</u>	<u>34,181</u>	<u>14,061</u>	<u>-</u>	<u>14,061</u>

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Notes to the financial statements for the year ended 31 March 2025 (continued)

13 Tangible fixed assets

	Buildings £	Fixtures, fittings, equipment £	Total £
Cost			
As at 1 April 2024	-	-	-
Additions	-	-	-
As at 31 March 2025	-	-	-
Depreciation			
As at 1 April 2024	-	-	-
Charge for the year	-	-	-
Eliminated on disposals	-	-	-
As at 31 March 2025	-	-	-
Net book value			
As at 31 March 2025	-	-	-
As at 31 March 2024	-	-	-

On 30 September 2020 Barnham and Eastergate Community Trust took full ownership of the asset Eastergate Village Hall at £nil cost to the Trust. The property asset was formally assessed for reinstatement cost on 7 March 2024 with the estimate at that time being £1,531,764. The next formal assessment date is 7 March 2027. All other current fixtures, fittings and equipment owned by the Trust have been fully expensed in the year of purchase.

14 Analysis of net assets between funds

	31 March 2025			31 March 2024		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Fixed Assets	-	-	-	-	-	-
Current Assets	186,478	-	186,478	164,091	8,361	172,452
Creditors	(34,181)	-	(34,181)	(14,061)	-	(14,061)
Total funds	152,297	-	152,297	150,030	8,361	158,391

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Notes to the financial statements for the year ended 31 March 2025 (continued)

15 Statement of funds

Year ended 31 March 2025

	Balance at beginning of year £	Income £	Expenditure £	Transfers between funds £	Balance at end of year £
Unrestricted funds					
Designated fund - project	2,853	-	(2,637)	-	216
Designated fund - community	11,233	90	(6,975)	-	4,348
Designated fund - reserve	-	-	-	50,000	50,000
Designated fund - UK Harvest	-	1,661	(1,456)	-	205
General fund	135,944	270,370	(258,786)	(50,000)	97,528
Total Unrestricted funds	150,030	272,121	(269,854)	-	152,297
Restricted funds					
National Lottery funding	8,361	-	(8,361)	-	-
Donations	-	2,382	(2,382)	-	-
Biffa Awards funding	-	6,529	(6,529)	-	-
Total Restricted funds	8,361	8,911	(17,272)	-	-
Total funds	158,391	281,032	(287,126)	-	152,297

Year ended 31 March 2024 - restated

	Balance at beginning of year £	Income £	Expenditure £	Transfers between funds £	Balance at end of year £
Unrestricted funds					
Designated fund - project	2,853	-	-	-	2,853
Designated fund - community	53,000	-	(41,767)	-	11,233
General fund	105,653	231,004	(200,713)	-	135,944
Total Unrestricted funds	161,506	231,004	(242,480)	-	150,030
Restricted funds					
National Lottery funding	7,031	31,047	(29,717)	-	8,361
Biffa Awards funding	-	55,221	(55,221)	-	-
Total Restricted funds	7,031	86,268	(84,938)	-	8,361
Total funds	168,537	317,272	(327,418)	-	158,391

Designated funds -

The project fund is designated by the Trustees as additional funding to be spent on the National Lottery community projects programme.

The community fund is designated by the Trustees to be spent on specific community development projects.

The Trustees designated donations from the partnership with UK Harvest until 1 September 2024 when other funding commenced. Associated expenditure continued to be allocated against these funds and post the balance sheet date was fully expended.

In 2024 the Trustees resolved to set aside £50,000 under the CIO reserves policy for planned events expenses.

Restricted funds -

The National Lottery funding 3-year grant for community projects, running to 30 June 2024.

The Biffa Awards funding was for restricted porch building work at Eastergate Village Hall.

Restricted donations are set aside and spent in accordance with the donor wishes.

Barnham and Eastergate Community Trust
(A Charitable Incorporated Organisation)

Notes to the financial statements for the year ended 31 March 2025 (continued)

16 Statement of financial activities for the year ended 31 March 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
	Notes				
INCOME 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
Bank and other interest		401	-	401	-
Total income		231,004	86,268	317,272	299,204
EXPENDITURE ON:					
Raising funds	5	3,371	-	3,371	2,776
Charitable activities	6	196,877	-	196,877	236,241
Other expenditure	7	-	127,170	127,170	70,769
Total expenditure		200,248	127,170	327,418	309,786
Net (expenditure)/income		30,756	(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)
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