

Charity Registration
No:0328668

THE BACTA CHARITABLE TRUST

Trustees' Report and Financial Statements

For the Year Ended

30 June 2025

THE BACTA CHARITABLE TRUST
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THE BACTA CHARITABLE TRUST
Trustees, Officers and Registered Office

TRUSTEES

S. Hawkins
M. Horwood
J. Lauder
J. Miller
J. Stergidies
N. Harding

CLERK TO TRUSTEES

R. Gibb

ATTENDEES

J Bollom	President
R Gibb	BACTA Executive Director: Commercial

REGISTERED OFFICE

29-30 Ely Place
London
EC1N 6TD

INDEPENDENT EXAMINER

Moore Kingston Smith
9 Appold Street
London
EC2A 2AP

THE BACTA CHARITABLE TRUST

Trustees' Report

The Trustees submit their Report and the Accounts of the Trust for the year ended 30 June 2025.

Trust Objects and activities for the Public Benefit

The Trust was established and is governed by its trust deed dated 16 May 1990, with the latest amendment being 16 October 2014, (Charity Registration Number 328668) to help people in the United Kingdom in need, hardship or distress as a result of local, national or international disaster or by their social and economic circumstances. At their discretion, the Trustees can make grants for any other charitable purposes for the general benefit of the inhabitants of the United Kingdom.

Whilst the trust mainly supports Rays of Sunshine, it also supports other charities on an ad hoc basis via requests made to the Trustees, in line with the above objectives. In the year the trust has distributed £91,875 (2024: £55,301).

The Trustees believe that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission public benefit guidance.

Charity organisation and decision making

The Trust is administered by British Amusement Catering Trades Association, known as BACTA. The Trustees of the Trust are all active members of BACTA and have sole decision making powers for the Trust. The Trustees meet regularly to make decisions regarding fund raising activities and the granting of funds to charitable organisations.

The Trustees support applications from organisations which provide an opportunity for the Trust to offer significant longer term support (usually 2 to 3 years) to a specific project or charity. The Trust will also make one-off donations to worthy causes. Favour is shown to those sponsored by a BACTA member or region.

Relationship with BACTA

The Trust gains great benefit from its close relationship with BACTA. It is administered by the staff of BACTA and its fundraising comes entirely from the membership of BACTA, who support the events and initiatives of the Trust.

Fundraising objectives and achievements against objectives

The Trust has no specific fundraising targets for its unrestricted funds, but continues to raise sums for specific projects and charitable organisations supported by the Trust.

THE BACTA CHARITABLE TRUST **Trustees' Report (Continued)**

In the financial year to 30 June 2025 amounts under restricted funds were collected to the value of £28,242 (2024: £53,352). These amounts relate to charitable events where the amounts raised are for specific purposes.

Risk Assessment by Trustees

At present, no financial commitments are made by the Trust before funds are available to satisfy those commitments. The Trustees believe that at present there are no significant risks.

Results and Review of the Year

The deficit for the year was £28,125 (2024: £35,548 surplus).

The Trustees would like to thank all the employees of BACTA who have given their services to enable the Trust to continue its activities during the year.

Whilst the trust mainly supports Rays of Sunshine, it also supports other charities on an ad hoc basis via requests made to the Trustees, in line with the above objectives.

Grant-making Policy

The trust makes grants to charities who are UK registered and supported by one or more BACTA Members.

Reserves Policy

It is the Trust's policy to spend as much as possible on its charitable activities and hence maintain minimal reserves. It is able to do this as the Trust has minimal overheads or contracts to which it is committed. At the year end the Trust had unrestricted reserves of £30,532 (2024: £55,379) and restricted reserves of £21,660 (2024: £24,938). The Trustees aim to donate this money in the forthcoming year, subject to appropriate donees being identified.

Method of Appointment of Trustees

Six members of BACTA or such other number as the Trustees may from time to time unanimously agree shall be appointed at the Annual General Meeting of BACTA and shall hold office for the period of one year and are eligible for re-election.

THE BACTA CHARITABLE TRUST
Trustees' Report (Continued)

Induction and Training of Trustees

New Trustees are expected to attend Trust Meetings before they become Trustees and are given sufficient background information on the Trust and their responsibilities as Trustees to ensure they are able to fulfil their obligations. Existing Trustees are apprised of any changes to relevant legislation or to duties expected of them.

Use of Volunteers

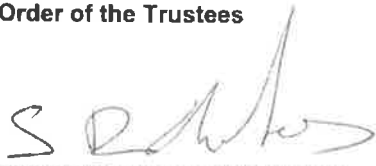
Whilst the Trust does not make use of volunteers, it benefits significantly in terms of time, activities and resources donated by BACTA as described above. It is estimated that this benefits the Trust by an amount in the region of £1,750 per month.

Trustees

The Trustees who served during the year were as follows:

S. Hawkins
M. Horwood
J. Lauder
J. Stergidies
J. Miller
N. Harding

By Order of the Trustees



.....
S. Hawkins – Chairman

Date:

17/12/25.

THE BACTA CHARITABLE TRUST

Statement of 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 (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Trust 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:

- i) select suitable accounting policies and then apply them consistently;
- ii) observe the methods and principles in the Charities SORP;
- iii) make judgements and estimates that are reasonable and prudent;
- iv) state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements.
- v) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust 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 Trust and enable them 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.

Independent Examiner's Report to the Trustees of THE BACTA CHARITABLE TRUST

I report on the accounts of The BACTA Charitable Trust for the year ended 30 June 2025, which comprise the Statement of Financial Activities, Balance Sheet and related notes.

Respective Responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Trust, and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out below.

Independent Examiner's Statement

In accordance with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Moore Kingston Smith LLP.

Jonathan Aikens
For and on behalf of Moore Kingston Smith LLP
Chartered Accountants

9 Appold Street
London EC2A 2AP

Date: *22 DECEMBER 2025*

THE BACTA CHARITABLE TRUST
Statement of Financial Activities and Income and Expenditure Account
For the year ended 30 June 2025

	Unrestricted Funds £	Restricted Funds £	2025 Total £	Unrestricted Funds £	Restricted Funds £	2024 Total £
INCOME						
Income from:						
Donations	35,191	28,242	63,433	57,965	53,352	111,317
Gift in Kind	3,180	-	3,180	3,060	-	3,060
Investments:						
Interest	767	-	767	674	-	674
TOTAL INCOME	<u>39,138</u>	<u>28,242</u>	<u>67,380</u>	<u>61,699</u>	<u>53,352</u>	<u>115,051</u>
EXPENDITURE						
Expenditure on:						
Charitable activities	2 63,985	31,520	95,505	50,539	28,964	79,503
TOTAL EXPENDITURE	<u>63,985</u>	<u>31,520</u>	<u>95,505</u>	<u>50,539</u>	<u>28,964</u>	<u>79,503</u>
Transfers	-	-	-	-	-	-
NET MOVEMENT IN FUNDS	<u>(24,847)</u>	<u>(3,278)</u>	<u>(28,125)</u>	<u>11,160</u>	<u>24,388</u>	<u>35,548</u>
BROUGHT FORWARD	<u>55,379</u>	<u>24,938</u>	<u>80,317</u>	<u>44,219</u>	<u>550</u>	<u>44,769</u>
TOTAL FUNDS CARRIED FORWARD	<u>30,532</u>	<u>21,660</u>	<u>52,192</u>	<u>55,379</u>	<u>24,938</u>	<u>80,317</u>

All amounts relate to continuing operations.

The notes on pages 9-12 form part of these Financial Statements.

THE BACTA CHARITABLE TRUST
Balance Sheet
As at 30 June 2025

	Notes	30 June 2025	30 June 2024
		£	£
Current Assets			
Debtors	5	24,840	10,750
Cash at bank		53,992	69,567
Total Current Assets		78,832	80,317
Liabilities			
Creditors: Amount falling due within one year	6	(26,640)	-
Total Net Assets		52,192	80,317
Funds			
Restricted Income Funds	8	21,660	24,938
Unrestricted Funds		30,532	55,379
Total Funds		52,192	80,317

The notes on pages 9-12 form part of these Financial Statements.

Approved by the Trustees and authorised for issue on: 17/12/25 .



S. Hawkins – Chairman

THE BACTA CHARITABLE TRUST
Notes to the Financial Statements
For the year ended 30 June 2025

1 Accounting Policies

(a) Basis of Preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Trust is a public benefit entity for the purposes of FRS 102 and has therefore also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), published 16 July 2014, and the Charities Act 2011.

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

(b) Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the Trust to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. Given that grant expenditure is not approved until there is an equivalent amount of income, the Trustees have concluded that there is a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. The Trust therefore continues to adopt the going concern basis in preparing its financial statements.

(c) Recognition of income

Donations are recorded as income when received or, if not received, where there is evidence of entitlement, receipt is probable and the amount can be measured reliably. Where the Trust has received notification before the end of the financial year of amounts raised on its behalf through fundraising events, organised by third parties, this income is recognised in the financial statements. Interest income is recorded in the financial statement on a receivable basis, as are all other types of income.

(d) Charitable grants

Charitable grants are charged to expenditure when approved by the Trustees and communicated to the beneficiaries.

(e) Other expenditure

Other expenditure is charged to the Statement of Financial Activities on an accruals basis.

(f) Funds

Unrestricted funds are those funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds represent donations which the Trust has received for specific purposes.

(g) Expenditure on raising funds

These are costs incurred in inducing others to make gifts to the Trust or for organising events.

THE BACTA CHARITABLE TRUST
Notes to the Financial Statements
For the year ended 30 June 2025
(Continued)

(h) Expenditure on charitable activities

These are the costs incurred in carrying out activities to further the objects of the Trust.

(i) Governance costs

This includes all costs of constitutional and statutory requirements.

(j) Cash and cash equivalent

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

(k) Financial Instruments

Basic financial instruments are measured at amortised cost. The company has no other financial instruments or basic financial instruments measured at fair value.

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price.

(l) Accounting estimates and areas of judgement

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. There are no critical judgements or estimates that affect these financial statements.

2. Expenditure on Charitable activities

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Charitable grants made in the year ended 30 June 2025 were:				
Bassetlaw Hospice	2,355	2,355	4,710	4,674
Little Lifts	2,000	2,000	4,000	-
Rays of Sunshine	50,000	27,165	77,165	46,627
Southport Victims	1,000	-	1,000	-
Meningitis Research	5,000	-	5,000	-
Cystic Fibrosis	-	-	-	2,000
Motor Neuron Disease	-	-	-	2,000
	60,355	31,520	91,875	55,301
Support Costs - see below	450		450	21,142
Governance Costs (Note 3)	3,180	-	3,180	3,060
	3,630	-	3,630	24,202
Total Charitable activities	63,985	31,520	95,505	79,503

Support costs consists of bank charges totalling £350 (2024: £242), an amount payable to Carolyn Harris Charity of £2,500 (2024: £nil), Forest of Arden Marriot £nil (2024: £12,400), Sway band deposit £nil (2024: £6,500), andt Moore Park Golf Day £nil (2024: £2,000). This has been off set by a refund of VAT on the deposits of previous fundraising events totalling £2,400 (2024: £nil). The whole of these amounts have been allocated to Charitable activities.

THE BACTA CHARITABLE TRUST
Notes to the Financial Statements
For the year ended 30 June 2025
(Continued)

3. Governance costs	2025	2024
	£	£
Independent examiner's fee	<u>3,180</u>	<u>3,060</u>

4. Trustees' remuneration and staff costs

The Trustees are considered to be key management personnel. None of the Trustees received any remuneration or expenses in respect of their services in the current year or prior year.

The Trust has no employees (2024: nil).

5. Debtors	2025	2024
	£	£
BACTA	<u>24,840</u>	<u>10,750</u>

6. Creditors	2025	2024
	£	£
Accruals	<u>26,640</u>	<u>-</u>

7. Funds Analysis	2025	2025	2025	2024
	Restricted	Unrestricted	Total	Total
	Funds	Funds		
	£	£	£	£
Debtors	-	24,840	24,840	10,750
Cash	21,660	32,332	53,992	69,567
Creditors	-	(26,640)	(26,640)	-
Total	<u>21,660</u>	<u>30,532</u>	<u>52,192</u>	<u>80,317</u>

THE BACTA CHARITABLE TRUST
Notes to the Financial Statements
For the year ended 30 June 2025
(Continued)

8. Restricted Funds

	Brought Forward 1 July 24	Income	Expenditure	Transfers	Carried Forward 30 June 25
	£	£	£	£	£
Park Avenue (Open Day) (1)	550	-	-	-	550
Rays of Sunshine (2)	28	25,887	(25,765)	-	150
Bassetlaw Hospice (3)	-	2,355	(2,355)	-	-
Southern Region (4)	24,360	-	(3,400)	-	20,960
Total	24,938	28,242	(31,520)	-	21,660

	Brought Forward 1 July 23	Income	Expenditure	Transfers	Carried Forward 30 June 24
	£	£	£	£	£
Park Avenue (Open Day) (1)	550	-	-	-	550
Rays of Sunshine (2)	-	26,655	(26,627)	-	28
Bassetlaw Hospice (3)	-	2,337	(2,337)	-	-
Southern Region (4)	-	24,360	-	-	24,360
Total	550	53,352	(28,964)	-	24,938

- 1 - Park Avenue Open Day relates to a BACTA member, Electrocoin, which raises funds for good causes.
2 - Rays of Sunshine is the Trust's Charity Partner, these funds are raised exclusively for this charity.
3 - Bassetlaw Hospice provides palliative care and support at their hospice in Nottinghamshire.
4 - Southern Region represents a subset of BACTA members. Funds raised and donated by these members are restricted for charitable causes of their determination.

During the year, the charity contacted donors from the Southern region to confirm that they were happy for their donations to be contributed toward the charity's support for Rays of Sunshine and Little Lifts. On their approval, £1,400 was transferred to Rays of Sunshine restricted fund and £2,000 to Little Lifts unrestricted fund to form part of the financial support the charity offered in the year.

9. Related parties

The Trust is considered to be a related party of BACTA as they share administrative staff and management and a number of BACTA officers are also Trustees. At 30 June 2025, an amount of £24,840 was owed from BACTA to the Trust (2024: £10,750).