

Annual Report



20
24

Trustees

Chair - Jan De Villiers

Treasurer / Pastor - Pat Hellewell
(Adrian Hulme Accountant)

Trustee / Secretary - Tracey Engyel

Church Council / Leaders

Pastor - Amanda Pell

Pastor - Pat Hellewell Emeritus

Leader - Tracey Engyel

Leader - Anne- Marie Hellewell

Staff

Project Manager - Amanda Pell

Project Worker / Recovery - David Spencer

Admin. Assistant - Candice Chamberlain

Craft - Bec Hearn

Coffee Brook / Recovery / Volunteer Manager / Upskilling - Sue Emmanuel

18-26 Main Street Shirebrook Mansfield Nottinghamshire NG20 8DG Tel 01623 744371 Charity No. 1052624

Summary Financial Position
Independent Accountant – Beeley Hawley

Summary
Finance (accruals basis, ignoring revaluations)

2024 Income	£229,964	Expenditure	£249,420
Fund Balances	£125,377	Bank	£181,489

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Reserve Policy - The Trustees will endeavour to maintain £20,000 in reserves. This is to ensure the continuance of core Church activities and provide a buffer for emergencies. The Church operates a substantial building and holds many community activities with a high level of access to the public. The Church is also an employer and a landlord.

Insurance - the building continues to be insured via Ansvar. This also includes Public Liability, Employers Liability and property insurance for 53 and 49 Byron Street.

Risk Management - The trustees endeavour to make sure that risks are kept to a minimum through regular monitoring and review.

The Brook – Properties 18-26 Main Street, Shirebrook - Kingdom Homes – 53 & 49 Byron Street, Shirebrook. The Brook's main base is 18-26 Main Street which is a registered Church and also provides a Community Centre.

It is from this address that its charitable purposes are delivered. The Brook as part of its charitable function provides accommodation for those who need support through Kingdom Homes.

Summary of Activities / Public Benefit

We are a community church (part of Assemblies of God) and as such worship God through everything we do. We believe as Christians that church is more than a “church meeting” but it is also about loving and supporting the needs of others in our community.

We love God, His Word and His presence. We believe true transformation starts with a relationship with God the Father through Jesus Christ and a living relationship with the Holy Spirit. Church therefore inherently benefits everyone, but we specifically provide for the local community through a wide range of support, from one to one support, Community Food “Storehouse”, Community Café/Garden, volunteer opportunities, larger shared events, training to “having fun” and much more.

We have Recovery Plus providing extensive support for people who are vulnerable for many reasons, i.e. homelessness, addictions, mental health issues and trauma. This can be practical support, mentoring, advice, group work, signposting to other services, care support and access to all the resources at the centre.

These are supported by Trustees, members, staff, volunteers, local agencies and local community – to whom we are most grateful.

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Summary of Funding

Usually much of the non - restricted general income comes from Tithes, Offerings, donations from members and gift aid. We also receive an income via the Solar panels. In 2024 the church and the community projects it operates were supported by the National Lottery, Foundation Derbyshire, Bolsover District Council, Derbyshire County Council and others. We are extremely grateful and blessed.

The Storehouse was supported by Bolsover District Council, Shirebrook Town Council, the National Lottery and Foundation Derbyshire with funds from Derbyshire County Council. We thank all funders for their support which changed the impact and scope of what we could achieve. We are most thankful.

The support of FutureKraft has helped us to thrive. We thank Jan, Chris and others.

Treasurer's Report - Adrian Hulme (See Financial Report)

Pat Hellewell is the Church Treasurer. Adrian Hulme ACA has supported some of the duties of Treasurer. Adrian has prepared the accounts which will be independently audited by Beeley Hawley Accountants in Mansfield, before being submitted to the Charities Commission.

The principal source of Funding for the Church is Tithes and Offerings. This is supplemented with rental income and charitable grants. Special Projects such as Storehouse and Recovery Plus are funded by public donations and charitable grants.

This year we have been blessed with numerous grants from Charitable and other organisations.

The majority of the charitable grants received have funded the Storehouse and Recovery Plus projects. Some of this funding is carried over into 2025.

Part of the core running costs and maintenance of the Church has been funded from brought forward designated reserves.

Overall, the Church is in a stable financial position, and it is the intention of the trustees to build up core reserves going forward.

Adrian would particularly like to thank Tracey Engyel for her work in dealing with the bookkeeping, cash management and banking functions.

The Trustees are grateful for the support of Bolsover District Council, Shirebrook Town Council, Derbyshire Community Foundation and The Co-op, for their support during the year, without which we could not have achieved so much.

The Brook Annual Report 2024

The Trustees also wish to thank FutureKraft for their assistance in securing charitable grants. The Trustees wish to commend efforts of Amanda Pell and David Spencer, with administrative support from Candice Chamberlain, for their work which have benefitted the Church and local community so much throughout 2024.

Storehouse – Dave Spencer, Amanda Pell, Candice Chamberlain



Membership for Storehouse has grown and the demand makes it difficult to keep up with the food supply/funding. Volunteers are key,

and we appreciate their dedication, but staff are needed to keep Storehouse open. In 2024 we had our 1000th Member join.

We still need more partners and corporate partnership. We want it to continue because it saves lives along with other services we offer. A member told us

“The Doctor told me you saved my life”. Also “This is the best thing that’s happened here for years”. Storehouse has become a great community asset, and we trust our Lord that it will grow and be part of our local community for years to come. The support from Funders has been excellent. Dave Spencer’s support has been invaluable, and Candice Chamberlain has assisted with system and paperwork to the highest standard. Jenny, Christian, Alex, Kay, Claire and Tracey have been valuable volunteers. Thank you.

Kingdom Homes – Amanda Pell

Kingdom Homes 1 on Byron Street has provided a safe haven for the last 5 years and continues to do so. We completed an upgrade of providing en-suite facilities where possible for the bedrooms and a new bathroom.

Kingdom Homes 2 was purchased in July 2022 and was completely refurbished in 2023. We have supported with emergency accommodation through KH2.

Recovery Plus –David Spencer, Sue Emmanuel, Amanda Pell

Within Recovery Plus we have been able to offer tailored support for people with varied needs. These have included individuals with mental health issues, substance misuse, homelessness and physical ill health.

Following an initial discussion with people, we can identify their individual needs. We have then been able to support them in following areas, such as accompanying them to face to face GP appointments, hospital visits, supporting and completion of

The Brook Annual Report 2024

applications for housing, means tested personal benefits, debt recovery and grants to assist with general living costs.

We thank God that he has enabled us to support people in our community through their crisis and enable them to improve their lives through good choices. Recovery plus has received over 1750 calls or texts for support, over 1,500 one to one meeting of support, including referrals and multiagency support. We have also facilitated through celebrate recovery group meetings on Wednesday evening, helping us work through our “hurts, hangups and habits” towards wholeness.

Coffee Brook – Sue Emmanuel

Coffee Brook has achieved 5* rating again – Well done. We aim to achieve a high standard in the kitchen and café. We have invested in training including latte art / Barista training, so we can provide high level drinks and develop specialist Latte art. Other highlights were Mother’s Day Afternoon tea and Thanksgiving dinner.



We do support people in crisis discreetly through Coffee Brook and provide lunches for volunteers.

Coffee Brook could still benefit from more volunteers to be sustainable. Our existing volunteers are amazing.

Activities Bec Hearn

We hold an Activity Day each week, which involves crafts, woodwork, learning new skills, painting, embroidery, pottery and a vast range of hobbies and crafts. All done with tea, coffee and snacks creating such a lovely atmosphere for developing friendships. We have developed such a wonderful group, that support one another even outside of the Activity Day. In total we have had 74 people attend the Activity Days, we have a core group of 10-12 who attend every week and have really pressed in to building a little community. Others come and go and enjoy the activity as and when they feel like it.

We have received feedback ranging from “I love this class”, to, “Thank you for helping me with my mental health” and “I can’t believe I can do that.”

Upskilling Sue Emmanuel, Dave Spencer

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The Upskilling team has completed projects throughout The Brook and Kingdom Homes including training, volunteer opportunities, construction projects with some participants gaining qualifications. This project has been a success in increasing confidence, inspiring participants to achieve more and 3 have gained work opportunities out of the skills Upskilling have given them.



Youth / Kids

We have the funds to appoint a Youth and a Children's Worker (2 x 10 hour posts but we have not had successful applications. Please pray about this vacancy.

Pastor / Chair of Church Council / Project Manager - Amanda Pell

2024 was a year of transition, clearing things out and completing. We were able to support the community with Storehouse, Community Café, training, volunteer opportunities. Messy Christmas was a highlight.

We give God the glory for so many lives touched. God has been at the centre of all we do, seen and unseen. I thank God for His tangible Presence through whom we live and move and have our being.

The Brook Annual Report 2024

I thank all the Trustees Pat, Tracey and Jan who helped us to function well during this time. I thank Adrian for all he did as we release him to step down from supporting with the church accounts. His work has been invaluable and of an excellent standard. I thank all the volunteers – everyone for every part they played and for their help to ensure the success of 2024. Dave, Bec, Sue and Candice make a fantastic team.

Kingdom Homes 1&2 have been refurbished to a high standard. We pray about the next residents in 2025 and beyond. Upskilling has exceeded our expectations.

We have still met all our charitable functions and delivered many valuable services for the community. We continue to love God, serve others and bless our community.

Well done everyone. We give God the glory every year for all He does. We ask the Lord for wisdom to govern well.

2025 We welcome Cathy and Ebenezer Nortey to our team. We are excited to work with them as part of The Brook. We are celebrating 100 years of **Blessings from The Brook**. The church has been in Shirebrook community for at least 100 years. Watch this space for celebrations of God's faithfulness over this time. "Thus far has He helped us."

The Vision for The Brook is **PASSIONATE for GOD, PASSIONATE for Others, PASSIONATE for Transformation.**

In 2025 we will start to see Transformation.

THE BROOK COMMUNITY CHURCH AND CENTRE

CHARITY NUMBER 1052624

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

THE BROOK COMMUNITY CHURCH AND CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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THE BROOK COMMUNITY CHURCH AND CENTRE

LEGAL & ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 DECEMBER 2024

ADDRESS FOR CORRESPONDENCE

18-26 Main Street
Shirebrook
Mansfield
Nottinghamshire
NG20 8DG

CHARITY NUMBER

1052624

GOVERNING DOCUMENT

Deed of Trust, the original of which is held at Assemblies of God Property Trust in Nottingham and as amended on 21 June 2016, for change of name.

TRUSTEES

Mr E Nortey	Appointed 7 March 2025
Mr J De Villiers	Resigned 7 March 2025
Mr P D Hellewell	
Ms T Engyel	

OTHER OFFICIALS

Pastor - Ms A Pell
Secretary - Ms T Engyel

BANKERS

Lloyds Bank
1-3 Church Street
Mansfield
Nottinghamshire
NG18 1AF

INDEPENDENT EXAMINER

Beeley Hawley & Co Ltd
44 Nottingham Rd
Mansfield
Nottinghamshire
NG18 1BL

**THE BROOK COMMUNITY CHURCH AND CENTRE
TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Trustees Annual report for the period 1 January 2024 to 31 December 2024

Charity name : The Brook Community Church and Centre

Charity registration number 1052624

Objectives

We are a community church (part of Assemblies of God) and as such worship God through everything we do. We believe as Christians that church is more than a “church meeting” but it is also about loving and supporting the needs of others in our community.

Specifically our objects are to:

- a) to advance the Christian faith ;
- b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including the provision of counselling and support;
- c) to advance education;

Activities

We love God, His Word and His presence. We believe true transformation starts with a relationship with God the Father through Jesus Christ and a living relationship with the Holy Spirit.

Church therefore inherently benefits everyone, but we specifically provide for the local community through a wide range of support, from one to one support, Community Food “Storehouse”, Community Café/Garden, volunteer opportunities, larger shared events, training to “having fun” and much more.

We have Recovery Plus providing extensive support for people who are vulnerable for many reasons, i.e. homelessness, addictions, mental health issues and trauma. This can be practical support, mentoring, advice, group work, signposting to other services, care support and access to all the resources at the centre.

These are supported by Trustees, members, staff, volunteers, local agencies and local community – to whom we are most grateful.

Statement on public benefit

The trustees consider that they have had regard to and complied with the guidance issued by the Charity Commission on public benefit , and the objects of the charity.

**THE BROOK COMMUNITY CHURCH AND CENTRE
TRUSTEES REPORT- CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2024**

Achievements and Performance

2024 was a year of transition, clearing things out and completing. We were able to support the community with Storehouse, Community Café, training, volunteer opportunities. Kingdom Homes 1&2 have been refurbished to a high standard. Upskilling has exceeded our expectations. We continue to meet all our charitable functions and delivered many valuable services for the community.

Storehouse

Membership for Storehouse has grown and the demand makes it difficult to keep up with the food supply/funding. Volunteers are key, and we appreciate their dedication, but staff are needed to keep Storehouse open.

In 2024 we had our 1000th Member join.

We want it to continue because it saves lives along with other services we offer.

A member told us "The Doctor told me you saved my life". Also "This is the best thing that's happened here for years". Storehouse has become a great community asset. The support from Funders has been excellent.

Kingdom Homes

Kingdom Homes 1 has provided a safe haven for the last 5 years and continues to do so.

We completed an upgrade of providing en-suite facilities were possible for the bedrooms and a new bathroom.

We have supported with emergency accommodation through KH2.

Recovery Plus

Within Recovery Plus we have been able to offer tailored support for people with varied needs.

These have included individuals with mental health issues, substance misuse, homelessness and physical ill health.

The support given has included accompanying them to face to face GP appointments, hospital visits, supporting and completion of applications for housing, means tested personal benefits, debt recovery and grants to assist with general living costs.

Coffee Brook

Coffee Brook has achieved 5* rating again – Well done. We aim to achieve a high standard in the kitchen and café. We have invested in training.

We do support people in crisis discretely through Coffee Brook and provide lunches for volunteers.

Activities

We hold an Activity Day each week, which involves crafts, woodwork, learning new skills, painting, embroidery, pottery and a vast range of hobbies and crafts. All done with tea, coffee and snacks creating such a lovely atmosphere for developing friendships.

**THE BROOK COMMUNITY CHURCH AND CENTRE
TRUSTEES REPORT- CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2024**

Upskilling

The Upskilling team has completed projects throughout The Brook and Kingdom Homes. including training, volunteer opportunities, construction projects with some participants gaining qualifications. This project has been a success in increasing confidence, inspiring participants to achieve more and 3 have gained work opportunities out of the skills Upskilling have given them.

Financial Review

The charity's income for the year was £229,964 and its expense £249,410
A net deficit of £19,456.

At 31 December the charity had restricted funds of £48,925 and unrestricted funds of £76,452.
(Figures ignore the effect of asset revaluations)

The charity continues to be in stable financial position. Funding and reserves are in place for future delivery of ongoing basic operations and special projects. Work persists to develop sources of Charitable funding.

Unrestricted reserves are sufficient to accommodate 6 months of operational costs. Deferred income will provide for 3 to 6 months special projects costs, with ongoing negotiations in place for continued external financing of these projects.

The charity is subject to economic cost pressures and the challenging charitable fund-raising environment.

The principal source of Funding for the Church is Tithes and Offerings. This is supplemented with rental income and charitable grants. Special Projects such as Storehouse and Recovery Plus etc, are principally funded by public donations and charitable grants. Special Projects continue to rely on renewals of such support, and our developing internal reserves (e.g. Storehouse and Coffee Brook) to provide ongoing delivery of these projects.

Reserves

Reserves are generally held to provide for the future operation of the Charity in the short term. This is to cover ongoing basic operational costs in a prudent manner. Reserves are also held to cover potential 'gap times' in the external funding of special projects.

Going Concern

There are no uncertainties about the Charity's ability to continue as a going concern.

No funds are materially in deficit.

**THE BROOK COMMUNITY CHURCH AND CENTRE
TRUSTEES REPORT- CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2024**

Structure, Governance and Management

The Charity is a Trust.

The Charity's governing document is a Deed of Trust.

The original of which is held at Assemblies of God Property Trust
in Nottingham and as amended on 1 June 2016, for change of name.

The trustees as a board have the power to select, elect and appoint individual trustees.

Statement of trustees' responsibilities in relation to the financial statements

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reference and Administrative details

Charity name	The Brook Community Church and Centre
Registered Charity number	1052624
Charity's principal address	18-26 Main Street, Shirebrook, Mansfield, Nottinghamshire, NG20 8DG

Trustees	Mr E Nortey	Appointed 7 March 2025
	Mr J De Villiers	Resigned 7 March 2025
	Mr P D Hellewell	
	Ms T Engyel	

Other officers	Pastor - Ms A Pell
	Secretary - Ms T Engyel

Declarations

The trustees declare that they have approved the trustees report above

Signed on behalf of the charity's trustees

Signature _____

Full Name Patrick Hellewell

Position Trustee

Date _____

***Independent examiner's report to the Trustees of
THE BROOK COMMUNITY CHURCH AND CENTRE (Charity No 1052624)***

I report to the trustees on my examination of the financial statements of The Brook Community Church and Centre for the year ended 31st December 2024 , which are set out on pages 3 to 25.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

The trustees consider that an audit is not required for this year under the Charities Act 2011 s.144(2) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants of England and Wales (ICAEW)

I have completed my examination. I confirm that no material 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 Trust as required by section of 130 of the Charities Act; or
- (2) the financial statements did not accord with the accounting records; or
- (3) the financial statements did not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Signed _____

Date _____

Name Graham Michael Beeley FCA

Relevant Professional body Institute of Chartered Accountants of England and Wales (ICAEW)

Beeley Hawley
Chartered Accountants Tax & Business Advisers
44 Nottingham Rd
Mansfield, Notts, NG18 1BL

THE BROOK COMMUNITY CHURCH AND CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2024 £	Total Funds 2023 £
Incoming Resources					
<i>Income and Endowments from</i>					
Donations	3	25,676	23,816	49,492	22,368
Charitable activities	3	7,716	131,056	138,772	116,528
Other Trading Activities	4	14,820	715	15,535	20,306
Investments	5	24,441	-	24,441	16,054
Other	6	1,724	-	1,724	2,068
Total		74,377	155,587	229,964	177,324
<i>Resources expended</i>					
Charitable Activities	7	-	145,353	145,353	140,855
Other	8	49,892	-	49,892	82,093
Other - Depreciation	9	54,175	-	54,175	-
Total		104,067	145,353	249,420	222,948
Net Income / (expenditure)	-	29,690	10,234	- 19,456	- 45,624
Transfers between Funds	-	58	58	-	-
Other Recognised gains / (losses)					
Gains on revaluation of fixed assets				-	
for the Charity's own use	2.1	1,553,831	-	1,553,831	-
Net movement in funds		1,524,083	10,292	1,534,375	- 45,624
Reconciliation of funds					
Fund Balances at 1 January 2024	2.2	52,400	38,633	91,033	136,657
Total funds carried forward		1,576,483	48,925	1,625,408	91,033

THE BROOK COMMUNITY CHURCH AND CENTRE
BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets					
Tangible Assets	12/13	1,542,325	-	1,542,325	-
Current Assets					
Stock	14	-	2,500	2,500	-
Debtors	15	4,201	-	4,201	4,566
Cash at bank and in hand	19	75,919	105,570	181,489	124,933
		80,120	108,070	188,190	129,499
Creditors : Amounts falling due within one year	16/17	4,191	59,145	63,336	38,466
Net current assets / (liabilities)		75,929	48,925	124,854	91,033
Total assets less current liabilities		1,618,254	48,925	1,667,179	91,033
Creditors : Amounts falling due after one year	18	41,771	-	41,771	-
Total net assets / (liabilities)		1,576,483	48,925	1,625,408	91,033
Funds of the Charity					
Restricted income funds			48,925	48,925	38,633
Unrestricted funds		76,452		76,452	52,400
Revaluation reserve	20	1,500,031	-	1,500,031	-
Total Funds		1,576,483	48,925	1,625,408	91,033

Approved by the Trustees on

And signed on their behalf

Name
Trustee
Date

Patrick Hellewell

**THE BROOK COMMUNITY CHURCH AND CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. Accounting Policies

1.1 Charitable Status

The Brook Community Church and Centre is an unincorporated Charity, registered in England and Wales, with The Charity Commission, registration number 1052624.

1.2 Basis of preparation

The financial statements have been prepared 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.

The Brook Community Church and Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.3 Change in basis of accounting or to previous accounts

The basis of preparing the financial statements for the Charity was changed from 1 January 2024 from the 'receipts and payments' to 'accruals' basis.

The notes to the financial statements contain disclosures explaining the effect of this change.

This change was necessitated by 'cash' income exceeding the permitted threshold.

1.4 Fund accounting

Unrestricted funds

These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds

These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds

These are unrestricted funds which include a revaluation reserve representing the restatement of assets at their market values.

**THE BROOK COMMUNITY CHURCH AND CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. Accounting Policies - continued

Restricted funds

These are available for use subject to restrictions imposed by the donor.

1.5 Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.6 Income

Turnover

Turnover is the amount derived from the provision of goods/services, and stated after trade discounts, other sales taxes and net of VAT.

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when the Charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations , Grants and Deferred Income

Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income. This is subject to performance conditions requiring deferral of the amount.

Tax reclaims on donations and gifts

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**THE BROOK COMMUNITY CHURCH AND CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. Accounting Policies - continued

Donated services and facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help

The value of any volunteer help received is not included in the financial statements.

Investment income

This is included in the financial statements when receivable.

Gains/(losses) on revaluation of fixed assets, including investment assets

This includes any gain or loss resulting from revaluing fixed assets, or investment assets to market value at the end of the year.

Fund Accounting

Income is allocated to specific funds relating to the purpose of the income.

1.7 Expenditure

Recognition of expenditure

Expenditure is recognised on an accruals basis.

Expenditure on charitable activities

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

**THE BROOK COMMUNITY CHURCH AND CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. Accounting Policies - continued

Other expenditure

These are support costs not allocated to a particular activity

Fund Accounting

Expenditure is allocated to specific funds relating to the purpose of the expense. Overheads, running costs and general expenses are apportioned to funds as appropriate.

1.8 Taxation

The charity is exempt from tax on its charitable activities.

1.9 Tangible Fixed Assets including Tangible Investment Assets

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual value, over their useful lives on the following basis :

Freehold Property	2% reducing balance
Motor Vehicles	25% reducing balance
Fixtures and equipment	20% reducing balance

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 net income / (expenditure) for the year

Investment Properties are not depreciated.

1.10 Revaluation of Fixed Assets

A change on accounting from the 'cash' to 'accruals' basis has necessitated the introduction of fixed assets into the Balance Sheet.

Assets have been introduced at their current estimated market value (1 January 2024). The notional 'gain' on the introduction of these assets has been taken to the Revaluation Reserve.

**THE BROOK COMMUNITY CHURCH AND CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. Accounting Policies - continued

1.11 Stocks

Stock is included at the lower of cost or net realisable value. Donated 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.

1.12 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.

1.13 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.

1.14 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.

1.15 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 accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

1.16 Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

THE BROOK COMMUNITY CHURCH AND CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Statement of Financial Activities - Prior Year - Restatement

The basis of preparing the financial statements for the Charity was changed from 1 January 2024 from the 'receipts & payments' to 'accruals' basis.

The 2023 comparatives in the SOFA and Balance Sheet are restated on the accruals basis.

	Cash Basis		Accruals	Total Funds
	Unrestricted	Restricted	Adjustment	As Restated
	2023	2023	2023	2023
	£	£	£	£
Incoming Resources				
<i>Income and Endowments from</i>				
Donations	22,368	29,362	-	51,730
Charitable activities		124,254	- 37,088	87,166
Other Trading Activities	20,306	-	-	20,306
Investments	16,054	-	-	16,054
Other	2,068	-	-	2,068
Total	60,796	153,616	- 37,088	177,324
<i>Resources expended</i>				
Charitable Activities	8,829	140,855	-	149,684
Other	39,049	37,403	- 3,188	73,264
Total	47,878	178,258	- 3,188	222,948
Net Income / (expenditure)	12,918	- 24,642	- 33,900	45,624
Net movement in funds	12,918	- 24,642	- 33,900	45,624
Reconciliation of funds				
Fund Balances at 1 January 2023	45,636	91,021		136,657
Total funds carried forward	58,554	66,379	- 33,900	91,033

THE BROOK COMMUNITY CHURCH AND CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Statement of Financial Activities - Prior Year

2.1 Assets and Liabilities recognised due to change of accounting basis.

The basis of preparing the financial statements for the Charity was changed from 1 January 2024 from the 'cash' to 'accruals' basis.

The following assets and liabilities have been recognised in the financial statements as a consequence of the change in the basis of preparation.
(See note 12)

Assets	£
Freehold Property	1,140,000
Investment Property	300,000
Motor Vehicles	1,500
Equipment & Fixtures	155,000
Stock	2,500
Debtors and Prepayments	4,566
	<u>1,603,566</u>
 Liabilities	
Deferred Income	37,088
Creditors and accruals	3,078
Mortgage Liability	43,469
	<u>83,635</u>
	<u>1,519,931</u>
 Split	
Movement in Opening Position	-33,900
Gains on Revaluations	1,553,831
	<u>1,519,931</u>

THE BROOK COMMUNITY CHURCH AND CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Statement of Financial Activities - Prior Year

2.2 Restatement of Fund Balances

The basis of preparing the financial statements for the Charity was changed from 1 January 2024 from the 'receipts' to 'accruals' basis.

Fund balances at 31 December 2023 have been restated as follows:

	Originally Reported	Restated	Restricted	Unrestricted
	2023	2023	2023	2023
	£	£	£	£
General Fund	20,174	21,927	-	21,927
Kingdom Homes 1	6,121	6,838	-	6,838
Storehouse	42,475	33,704	33,704	-
The Ark	69	69	69	-
Shine Shirebrook	193	193	-	193
Kingdom Homes 2	- 736	- 19	-	- 19
Kingdom Homes 3	5	5	-	5
Know Your Neighbourhood	7,139	-	-	-
Building Fund	8,000	8,000	-	8,000
Future Kraft Church Development	2,154	-	-	-
Recovery Plus V2	7,344	-	-	-
Community Garden	1,174	1,174	1,174	-
Missions	389	389	-	389
Restore	4,691	4,691	-	4,691
Car Project	500	500	500	-
Training Budget	1,000	1,000	1,000	-
Coffee Brook	10,258	10,258	-	10,258
Coffee Brook Funding	1,443	-	-	-
Website	2,000	2,000	2,000	-
Wellness Fitness	186	186	186	-
Wellness V2.0	348	-	-	-
Events	118	118	-	118
Goodness Growers	1,030	-	-	-
Upskilling	1,009	-	-	-
Warm Spaces 2	7,850	-	-	-
	124,934	91,033	38,633	52,400

THE BROOK COMMUNITY CHURCH AND CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted Funds	Restricted Funds	Total Funds 2024 £	Total Funds 2023 £
3. Income from Donations				
Donations, Gifts and Gift Aid	25,676	-	25,676	22,368
Grants	7,716	131,056	138,772	87,166
Storehouse Donations		23,816	23,816	29,362
	<u>33,392</u>	<u>154,872</u>	<u>188,264</u>	<u>138,896</u>
Grants Received				
National Lottery				
Church Running Costs	3,520	-	3,520	
Investment Property Refurb	4,196	-	4,196	
Storehouse	-	25,618	25,618	12,279
Recovery Plus - Specialist	-	-	-	9,130
Recovery Plus	-	15,365	15,365	11,233
Church Development	-	9,979	9,979	2,306
Coffee Brook	-	4,447	4,447	4,407
Know Your Neighbourhood	-	22,011	22,011	14,819
Storehouse - Derbys Comm Fund	-	21,000	21,000	-
Storehouse - Groundwork	-	1,000	1,000	-
Storehouse - Derbys Pantry	-	3,000	3,000	-
Storehouse - Derbys RCC				3,115
Storehouse - Bassetlaw DC				500
Storehouse - Private Donation				63
Sports Direct - Inv Prop Refurb				760
Derbys Com Fdn - Inv Prop Refurb				2,000
Private donation - Inv Prop Refurb				1,500
Bolsover D Council - Inv Prop Refurb				250
National Grid				
Warm Spaces 2	-	7,850	7,850	142
Warm Spaces 3	-	604	604	
Bassetlaw CVS - Upskilling	-	17,604	17,604	3,476
Derbys Vol Action - Wellness	-	150	150	652
Co O p- Goodness Growers	-	28	28	-
Private donation - The Ark	-	-	-	100
Dragonfly Supplier - Shopfront		-	-	18,184
Street Games UK - Winter Hampers	-	-	-	2,250
Society Foundation - Laptops	-	2,400	2,400	-
	<u>7,716</u>	<u>131,056</u>	<u>138,772</u>	<u>87,166</u>

THE BROOK COMMUNITY CHURCH AND CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted Funds	Restricted Funds	Total Funds 2024 £	Total Funds 2023 £
4. Income from Charitable Activities				
Restore	560	-	560	2,771
Coffee Brook	13,528	-	13,528	17,298
Events	732	-	732	237
Healing Retreat	-	715	715	-
	<u>14,820</u>	<u>715</u>	<u>15,535</u>	<u>20,306</u>
5. Income from Investments				
Bank Interest	1,617	-	1,617	961
Rental Income	22,824	-	22,824	15,093
	<u>24,441</u>	<u>-</u>	<u>24,441</u>	<u>16,054</u>
6. Other Income				
Solar Power	<u>1,724</u>	<u>-</u>	<u>1,724</u>	<u>2,068</u>

THE BROOK COMMUNITY CHURCH AND CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted Funds	Restricted Funds	Total Funds 2024 £	Total Funds 2023 £
7. Expenditure on Charitable activities				
Service Provision	-	145,353	145,353	140,855
	-	145,353	145,353	140,855
Storehouse	-	62,456	62,456	53,339
Recovery Plus - Specialist	-	-	-	21,780
Recovery Plus	-	15,365	15,365	17,658
Church Development	-	9,979	9,979	7,791
Coffee Brook - Funding	-	4,446	4,446	8,230
Know Your Neighbourhood	-	22,011	22,011	14,819
Warm Spaces	-	-	-	9,381
Warm Spaces 2	-	8,420	8,420	141
Warm Spaces 3	-	603	603	
Upskilling	-	17,978	17,978	3,476
Wellness - Food	-	150	150	652
Wellness - Exercise	-	-	-	474
Goodness Growers	-	29	29	-
The Ark	-	-	-	-
Winter Hampers	-	-	-	2,250
Healing Retreat	-	650	650	
Laptops	-	2,438	2,438	-
Events	-	-	-	400
Community Garden	-	-	-	464
Training	-	828	828	-
	-	145,353	145,353	140,855

THE BROOK COMMUNITY CHURCH AND CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8. Other Expenditure (Inc Depreciation)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Church Running Costs	17,745	-	17,745	23,181
Trading Expenditure - Coffee Broc	8,527	-	8,527	8,329
Investment Property Costs	23,413	-	23,413	12,680
Shop Front Refurb	-	-	-	22,771
Investment property Refurb	-	-	-	14,632
Missions Donations	207	-	207	500
	<u>49,892</u>	<u>-</u>	<u>49,892</u>	<u>82,093</u>
Church Running Costs - Depreciat	54,175	-	54,175	-
	<u>104,067</u>	<u>-</u>	<u>104,067</u>	<u>82,093</u>

9. Net expenditure before transfers

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
This is stated after charging				
Depreciation of Fixed Assets	<u>54,175</u>	<u>-</u>	<u>54,175</u>	<u>-</u>
Independent Examiners Fees	<u>600</u>	<u>-</u>	<u>600</u>	<u>420</u>

THE BROOK COMMUNITY CHURCH AND CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

10. Employees	2024	2023
	£	£
Staff Costs		
Salaries and wages	78,861	101,408
Social Security Costs	1,622	-
Pension costs (defined contribution)	2,366	4,662
Total Staff Costs	<u>82,849</u>	<u>106,070</u>

Salary costs are allocated to individual funds as appropriate.

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

Key Management salaries	<u>30,177</u>	<u>41,412</u>
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The average number of employees during the year was

2024	2023
Number	Number
<u>5</u>	<u>5</u>

11. Pension Contributions

The Charity operate a defined contribution pension scheme.

	2024	2023
	£	£
Amount of contributions recognised in the SOFA as an expense	<u>2,366</u>	<u>4,662</u>

THE BROOK COMMUNITY CHURCH AND CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

12. Tangible Fixed Assets

	Freehold Land & Buildings	Motor Vehicles	Fixtures & Equipment	Total
	£	£	£	£
Cost or Revaluation				
At 1 January 2024	1,140,000	1,500	155,000	1,296,500
At 31 December 2024	<u>1,140,000</u>	<u>1,500</u>	<u>155,000</u>	<u>1,296,500</u>
Depreciation and impairment				
At 1 January 2024	-	-	-	-
Depreciation charge for the year	22,800	375	31,000	54,175
At 31 December 2024	<u>22,800</u>	<u>375</u>	<u>31,000</u>	<u>54,175</u>
Net Book Values				
At 31 December 2024	<u>1,117,200</u>	<u>1,125</u>	<u>124,000</u>	<u>1,242,325</u>
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Owing to a change in the basis of accounting the trustees have revalued the Charity's fixed assets, bringing them into the accounts for the first time. The assets have been introduced at Market Value at 1 January 2024.

The Church property was valued for re-instatement purposes on 21 November 2024 by Norton Highfields Ltd, Chartered Surveyors, at £1,140,0000.

The trustees consider that the value so given is an appropriate open market value at 1 January 2024 and at 31 December 2024.

It is not possible to state the historic cost of the building owing to the change of accounting policy.

The Motor Vehicle has been valued by the trustees at its estimated market value (£1,500) at 1 January 2024.

The trustees have valued the fixtures, fittings and equipment at an estimated market value at 1 January 2024 (£155,000). Fixtures, fittings and equipment are replaced periodically as required.

It is not possible to state their historic cost owing to the change of accounting policy.

Freehold Land and Building includes two 'investment' rental properties, one of which is subject to a mortgage charge.

**THE BROOK COMMUNITY CHURCH AND CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

13. Investment Assets

	Investment Properties £
Cost or Revaluation	
At 1 January 2024	300,000
At 31 December 2024	<u>300,000</u>
Net Book Values	
At 31 December 2024	<u>300,000</u>
At 31 December 2023	<u>-</u>

Owing to a change in the basis of accounting the trustees have revalued the Charity's fixed assets, bringing them into the accounts for the first time. The assets have been introduced at Market Value at 1 January 2024.

The Investment Properties have been valued by the trustees at their open market value at 1 January 2024, based on the value of similar properties in the local area. The trustees consider that the value stated also reflects the open market value at 31 December 2024.

Investment properties and included within the Fixed Assets section of the Balance Sheet.

Investment Properties comprise two 'investment' rental properties, one of which is subject to a mortgage charge.

Investment Properties are not depreciated.

THE BROOK COMMUNITY CHURCH AND CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

14. Stocks

	2024	2023
	£	£
Food Bank Stocks		
	2,500	-
	-	-
	<u>2,500</u>	<u>-</u>

Stocks have been introduced at Market Value at 1 January 2024 as a result in the change in basis of accounting.

15. Debtors

Amounts falling due within one year

	2024	2023
	£	£
Repayments and accrued income	<u>4,201</u>	<u>4,566</u>

The 2023 figures are as restated after adjustments for a change in the basis of accounting.

16. Creditors.

	2024	2023
Amounts falling due within one year	£	£
Mortgage	1,700	-
Trade Creditors	2,491	1,378
Deferred Income - Grants	<u>59,145</u>	<u>37,088</u>
	<u>63,336</u>	<u>38,466</u>

The 2023 figures are as restated after adjustments for a change in the basis of accounting.

There are no other provisions for liabilities and charges, contingent liabilities, guarantees or other commitments given by the Charity.

THE BROOK COMMUNITY CHURCH AND CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

17. Deferred Income

	2024	2023
	£	£
Deferred Income	59,145	37,088

Following a change of accounting policy the 2023 figures have been restated to include deferred income.

	Restricted Funds	
	2024	2023
	£	£
Storehouse	26,098	8,771
Know Your Neighbourhood	7,924	7,139
Future Kraft Church Development	2,154	2,154
Recovery Plus V2	4,849	7,344
Coffee Brook Funding	1,705	1,443
Wellness V2.0	198	348
Goodness Growers	12,902	1,030
Warm Spaces 3	3,315	-
Warm Spaces 2	-	7,850
Upskilling	-	1,009
	59,145	37,088

Deferred Income is an accrual made for grants provided in advance of delivery
Deferred income is all in respect of Restricted Funds.

18. Creditors.

	2024	2023
Amounts falling due after more than one year	£	£
Mortgage	41,771	-

The mortgage was introduced to the financial statements on 1 January 2024 following a change in the basis of accounting.

The mortgage is secured upon one of the Charity's investment properties. The current value of that property is estimated to be in the region of £150,000.

Remaining term at 31 December 2024 - 13 years 11 months

THE BROOK COMMUNITY CHURCH AND CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

18.1 Interest Payable

The only interest payable by the Charity is on the Investment property mortgage.
Interest is charged to income as it arises.

	2024	2023
	£	£
Loan interest paid	4,001	3,837

19. Cash at bank and in hand

	2024	2023
	£	£
Cash at bank and in hand	181,489	124,933

20. Revaluation Reserve

	£
At 1 January 2024	-
Assets / Liabilities Recognised / Revalued	1,553,831
Excess Depreciation Transfer	53,800
At 31 December 2024	1,500,031

Due to a change in accounting policy from cash basis to accruals, the assets and stocks of the Charity have been brought into the accounts as at 1 January 2024 at their considered market value.

The Mortgage liability on one of the investment properties has also been recognised at the value outstanding on 1 January 2024.

The depreciation charge on land and buildings, fixtures and equipment, is considered by the Trustees to be excessive owing to the revaluation.

Excess depreciation has been transferred from the Revaluation reserve to the individual funds affected by the depreciation charge.

The revaluation reserve relates to Unrestricted Funds assets.

THE BROOK COMMUNITY CHURCH AND CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

21. Trustees and related parties

	2024	2023
	£	£
Expenses paid to trustees	150	-
Amounts paid to trustee 'related parties'	9,979	7,791

Trustee Mr Jan De Villiers is a shareholder and director of Futurekraft Ltd.

Futurekraft Ltd provide consultancy, fund raising and professional support to the Charity on an arms length basis.

No amounts were paid to Mr Jan De Villiers for consultancy or other services.

No trustee received any remuneration for their services.

THE BROOK COMMUNITY CHURCH AND CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

22. Movement in Funds

	At 1 Jan' 2024 £	Incoming Resources £	Resources Expended £	Transfers £	At 31 Dec' 2024 £
Unrestricted Funds					
General Fund	21,927	32,537	71,920	53,869	36,413
Restore	4,691	560			5,251
Coffee Brook	10,258	13,528	8,527		15,259
	<u>36,876</u>	<u>46,625</u>	<u>80,447</u>	<u>53,869</u>	<u>56,923</u>
Designated Funds					
Shine Shirebrook	193	-	-	193	-
Kingdom Homes 1	6,838	17,712	17,709	-	6,841
Kingdom Homes 2	19	9,308	5,704	-	3,585
Kingdom Homes 3	5	-	-	-	5
Missions	389	-	206	-	183
Activities & Events F	118	732	-	65	915
Building Fund	8,000	-	-	-	8,000
Revaluation Reserve	-	1,553,831	-	53,800	1,500,031
	<u>15,524</u>	<u>1,581,583</u>	<u>23,619</u>	<u>53,928</u>	<u>1,519,560</u>
Total Unrestricted	<u>52,400</u>	<u>1,628,208</u>	<u>104,066</u>	<u>59</u>	<u>1,576,483</u>
Restricted					
Community Storehou	33,704	74,434	62,456	608	45,074
Community Garden	1,174	-	-	193	1,367
Coffee Brook Fundin	-	4,447	4,446	-	1
The Ark	69	-	-	69	-
Future Kraft	-	9,979	9,979	-	-
Know Your Neighbo	-	22,011	22,011	-	-
Recovery Plus V2	-	15,365	15,365	-	-
Car Project	500	-	-	500	-
Training Budget	1,000	-	828	500	672
Website	2,000	-	-	-	2,000
Wellness Fitness	186	-	-	-	186
Wellness v2.0	-	150	150	-	-
Goodness Growers	-	28	29	-	1
Upskilling	-	17,604	17,978	-	374
Healing Retreat	-	715	650	65	-
Laptops	-	2,400	2,438	38	-
Warm Spaces 2	-	7,850	8,420	570	-
Warm Spaces 3	-	604	603	-	-
	<u>38,633</u>	<u>155,587</u>	<u>145,353</u>	<u>59</u>	<u>48,925</u>
Total Funds	<u>91,033</u>	<u>1,783,795</u>	<u>249,419</u>	<u>-</u>	<u>1,625,408</u>

**THE BROOK COMMUNITY CHURCH AND CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

22. Movement in Funds

Designated funds are general funds which can be spent on any project but have been set aside by the trustees for specific project.

Transfers between funds are due to funds coming to an end or supporting similar projects.

Restricted funds are funds which may only be spent on a specific charitable service delivery.

23. Post Balance Sheet Events

There are no significant Post Balance Sheet events to report.

***Independent examiner's report to the Trustees of
THE BROOK COMMUNITY CHURCH AND CENTRE (Charity No 1052624)***

I report to the trustees on my examination of the financial statements of The Brook Community Church and Centre for the year ended 31st December 2024 , which are set out on pages 3 to 25.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

The trustees consider that an audit is not required for this year under the Charities Act 2011 s.144(2) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants of England and Wales (ICAEW)

I have completed my examination. I confirm that no material 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 Trust as required by section of 130 of the Charities Act; or
- (2) the financial statements did not accord with the accounting records; or
- (3) the financial statements did not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Signed 

Date 29/10/2025

Name Graham Michael Beeley FCA

Relevant Professional body Institute of Chartered Accountants of England and Wales (ICAEW)

Beeley Hawley
Chartered Accountants Tax & Business Advisers
44 Nottingham Rd
Mansfield, Notts, NG18 1BL