

BEMERTON COMMUNITY

England & Wales · Charity number 1136873

Details

Status	Registered
Legal form	Charitable company
Company number	07098771
Registered	2010-07-14
Register	View on the Charity Commission register

Contact

Address	5 St. Andrews Road Salisbury SP2 9NT
Phone	07784372201

Activities

Objects: THE PROVISION AND MAINTENANCE OF COMMUNITY FACILITIES FOR USE BY THE INHABITANTS OF BEMERTON AND THE SURROUNDING AREA WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, AND THE USE OF SUCH FACILITIES FOR MEETINGS, LECTURES AND CLASSES, AND FOR MUSIC, ART, EDUCATION AND LOCAL HISTORY AND OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS, FACILITIES AND LIFE OF THE INHABITANTS.

Activities: Conversion of a church building into a community centre which opened in 2016. Thereafter it has been operating the community centre for the benefit of the community.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** BEMERTON AND THE SURROUNDING AREA
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£68,123	£83,883	-	-
2024-12-31	£64,588	£80,719	-	-
2023-12-31	£104,847	£77,798	-	-
2022-12-31	£46,555	£58,778	-	-
2021-12-31	£58,772	£63,761	-	-
2020-12-31	£57,603	£66,545	-	-

Trustees

Name	Role	Appointed
Colonel Nicholas Ian Barsby		2016-11-10
Deborah Anne Woolley		2024-02-20
Dr Louise Kathryn Fountain		2023-04-30
Dr ROBERT HENRY SCOTT-JUPP		
John MacKay		2016-11-10
Margaret Anne Willmot		2016-11-10
PATRICIA ANNE TREVETT		
Susan Trigger		2021-09-01
Vaughan Watts		2014-05-02

Accounts

- ▶ We’ve had two successful years in 2024 and 2025, continuing the successful baseline of activity post covid.
- ▶ Income was stable at about £55,000 in each year, ditto donations at about £8,600. There were no substantial movements in the constituent parts.
- ▶ We try hard to bear down on costs which were also stable at about £48,000 for each year, with decreased utility costs being offset by higher insurance and other smaller elements.
- ▶ We have again raised the depreciation rate a little in 2025 to better reflect our increased understanding of the actual expected useful life of some assets, so despite the trading surplus we show a retained loss for both years of c£16,000, but as this is not a cash item it does not affect solvency, and is therefore not of consequence as regards ‘going concern’.
- ▶ Net cash has risen by some £15,800 to £114,715, roughly twice our annual cost base, which is a very strong position.
- ▶ However, we have something like 90 years left on the lease of large a Grade* building, and the Trustees intend at the year end to A) maintain the Reserves policy re running costs at probably somewhere between £10,000 and £20,000, and B) to introduce a Reserves policy regarding the building, to hold a more substantial sum for when some major repair materializes.

Key numbers, for calendar years.

Revenue	2025	2024
School	13,000	13,000
Weddings	13,350	12,028
Community events	8,641	10,303
Booking fees	20,538	18,442
Interest	3,971	2,225
Total	59,500	55,998
Donations, grants etc.		
Donations	8,623	8,590
Grants / bequests	0	0
Total	8,623	8,590
Total income	68,123	64,588
Expenses		
Payroll	15,367	15,296
Insurance	6,766	5,882
Utilities	10,594	14,926
Community events	1,335	1,848
Admin costs	9,487	7,316
Building costs	4,679	4,038
Total	48,228	49,306
Operating result	19,895	15,282
Depreciation	35,655	31,000
P&L	-15,760	-15,718
Cash – gross	156,885	142,659

Nick Saint

net

114,715

98,886

Treasurer

**BEMERTON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

**Company no 07098771
Charity No 1136873**

**BEMERTON COMMUNITY LIMITED
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FOR THE YEAR ENDED 31 DECEMBER 2025

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CONTENTS OF THE FINANCIAL STATEMENTS

Board of Trustees	N I Barsby Dr L K Fountain D Woolley Dr R H Scott Jupp P A Trevett S Trigger V Watts M A Willmot
Company Secretary	D Woolley
Registered Office	5 St Andrew's Road Salisbury SP2 9NT
Charity address	St John's Place Lower Road Salisbury SP2 9NP
Independent examiner	M Warde Norbury 3 Nightingale Square London SW12 8QJ

The Trustees (who are also directors of the charitable company for the purposes of company law) present their annual report, together with the independently examined financial statements of the charitable company for the year ended 31 December 2025, and confirm that they comply with the Charities Act 2011, the governing document and the charities SORP 2019 (FRS 102).

Legal and administrative information is set out on page 1, and forms part of this report.

STRUCTURE, GOVERNMENT AND MANAGEMENT

Bemerton Community Limited was incorporated on 8 December 2009. The company is registered with the Charity Commission for England and Wales (registration number 1136873). It is incorporated and registered in England and Wales as a company limited by guarantee, not having a share capital (company number 070987771). The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £10 per member. The charity is controlled by its governing document, a Deed of Trust.

Recruitment and appointment of new Trustees.

New trustees are recruited and appointed by the existing trustees when vacancies arise. No outside party can appoint trustees.

OBJECTIVES AND ACTIVITIES

Charitable objectives.

The principal object of the charity, as set out in its Memorandum of Association, is to use the St John's Church in Lower Bemerton as a centre for the local community and to ensure it continues for the foreseeable future.

Significant Activities

The renovation of the church was completed in June 2016, since when it has been operated by the charity as St John's Place providing an additional facility for the nearby Primary School, and it is a popular venue for weddings, receptions, parties, and a range of community services and events. The Chancel of the Church remains consecrated and is used for religious events such as baptisms, weddings and funerals.

Public benefit

The Trustees confirm that they have complied with the duty in s17(5) of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, including 'Public benefit: reporting' (PB3).

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The results for the year and financial position of the charity are shown in the attached financial statements.

Total incoming resources increased by 5.6% at £68,123 versus the previous year at £64,588, with no significant variations in the different income streams. There were again no grants.

Total outgoing resources increased slightly at £83,883 (£80,719), mainly due to increased depreciation at £35,655 (£31,000). Depreciation has no effect on the issue of 'going concern' since it is a non cash item.

The year end cash position rose to £156,885 (£142,659).

Reserves policy of the Trustees is based on the Charity Commission document CC19 and therefore recognises the need to hold reserves in order to deal with adverse changes in the levels of income or expenditure in future years. The charity's policy is to hold three to six months' running costs in reserves, which equates to between £10,000 and £20,000.

This report has been prepared in accordance with the provisions of Part 125 of the Companies Act 2006 relating to small companies.

Debbie Woolley - Trustee

Date

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BEMERTON COMMUNITY LIMITED
FOR THE YEAR TO 31 DECEMBER 2025**

I report to the Charity Trustees on my examination of the accounts of the company for the year ended 31 December 2025 which are set out on pages 5 to 15.

Responsibilities and basis of report.

As the charity Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company 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 your company's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the direction given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's statement

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 company as required by section 386 of the 2006 Act, or
- 2. The accounts do not accord with those records, or
- 3. The accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

Mark Warde Norbury
3 Nightingale Square
London SW12 8QJ

Date

	Total	Total
	Total	2024
Unrestricted	Restricted	2025

Fundraising activities	55,529		53,773
Donations grants and legacy	8,623		8590
Investments	3,971		2225
Total income	68,123	0	68,123 64,588
Expenditure	59,805	24,078	83,883 80,719
Net income / expenditure	8,318	-24,078	-15,760 -16,131
Net movement in funds	8,318	-24,078	-15,760 -16,131
Reconciliation of funds			
Funds brought forward at 1 January 2025	228,461	424,244	652,705
Total funds carried forward at 31.12.25	236,779	400,166	636,945

Total recognised gains and losses

The charity has no recognised gains or losses other than the surplus or deficit for the current or previous year.

Continuing operations. None of the charity's activities were acquired or discontinued during the current or previous year.

BALANCE SHEET AS AT 31 DECEMBER 2025

		2025	2024
	Note		
Fixed assets	8	481,366	510,264
Current assets			
Debtors	9	784	1,122
Cash at bank		156,885	142,659
Total current assets		157,669	143,781
Liabilities - Creditors		2,090	1,340
Net current assets		155,579	142,441
Total assets		636,945	652,705
Funds			
Unrestricted funds: general	11	236,779	228,461
Restricted funds	11	400,166	424,244
Total charity funds		636,945	652,705

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BEMERTON COMMUNITY LIMITED STATEMENT OF FINANCIAL ACTIVITIES

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records

and for preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Board of Trustees on:.....

and were signed on its behalf by:

Debbie Woolley - Trustee

Date

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**BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. ACCOUNTING POLICIES

Accounting convention

Bemerton Community Limited is a company limited by guarantee, incorporated and registered in England and Wales. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP 2019 (FRS 102 the Charities Act 2011 and the Companies Act 2006)). The charity does not

meet the definition of a larger charity under the Charities SORP and is therefore exempt from the requirement to prepare a cash flow statement.

The financial statements are prepared on a going concern basis, and in Sterling (£) which is the functional currency of the charity. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented unless otherwise stated. The Trustees have considered the financial position of the organisation and believe that it is currently a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with SORP (FRS 102). Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The irrecoverable element of VAT is included within the item of expense to which it relates.

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BEMERTON COMMUNITY LIMITED NOTES TO THE FINANCIAL STATEMENTS

Tangible fixed assets

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the Statement of Financial Activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	3% (2%) on cost
Medium term assets	10% on cost
Fixtures, fittings and equipment	20% on cost

Debtors

Debtors are recognised at their recoverable amounts.

Creditors and provisions

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.

Government grants and coronavirus

The charity has received support from the UK government as part of a package of measures introduced to support organisations during the coronavirus pandemic. Government grants are recognised in the financial statements in the period in which they are received.

2. Donations and legacies

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
Friends of Bemerton	1,977		1,977	2,010
Gift Aid	784		784	1,122
General donations	5,861		5,861	5,458
Total	8,622	0	8,622	8,590

3. Income from investments

All of the charity's income from investments arises from interest bearing deposit accounts.

4. Taxation

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in paragraph 1 Schedule 6 Finance act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

5. Trustees and key management personnel remuneration and expenses.

The Trustees neither received nor waived any remuneration during the year (2022 Nil).

	2025	2024
Expenses claimed by Trustees	1,297	1525

The charity considers its key management personnel comprise the Trustees. Key management personnel are not remunerated.

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BEMERTON COMMUNITY LIMITED **NOTES TO THE FINANCIAL STATEMENTS**

6. Staff costs

The average monthly number of employees during the year was:	2025	2024
Administration	None	None
Wages to self employed contractors	15,366	15,296
Social security		
Defined contribution pensions		
Total	15,366	15,296

No employees received total employment benefits (excluding employer pension costs) of more than £60,000 (2022 none).

7. Net incoming / outgoing resources

Net incoming / outgoing resources are stated after charging:	2025	2024
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Depreciation - owned assets	35,655	31,000
Independent examiner's fees	117	200

8. Tangible fixed assets	Long leasehold	Fixtures, fittings and equipment	Total
Cost, as at 1 January 2025	657,006	53,676	710,682
Additions	0	6,757	6,757
Disposals		45,082	45,082
At 31 December 2025	657,006	15,351	672,357
Depreciation, at 1 January 2025	154,993	45,425	200,418
Charge for the year	31,164	4,491	35,655
Disposals		45,082	45,082
At 31 December 2025	186,157	4,834	190,991
Net book value			
At 31 December 2025	470,849	10,517	481,366
At 31 December 2024	502,013	8,251	510,264
9. Debtors		2025	2024
Gift aid claim		784	1,122
Total		784	1,122
10. Creditors		2025	2024
Hire deposits		500	800
Accrual - accountancy fee		200	200
Deferred income re event hire		1,390	340
Total		2,090	1,340

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BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

11. Movement of funds	Balance 1.1.25	Incoming resources	Outgoing resources	Balance 31.12.25
Unrestricted funds				
General free reserves	108,428	68,123	-45,901	130,650
Unrestricted fixed assets	120,033	0	-13,904	106,129
	228,461	68,123	-59,805	236,779
Restricted funds				
Conversion of St John's church	381,636	0	-21,751	359,885
Community funds	42,608	0	-2,327	40,281
	424,244	0	-24,078	400,166
Total funds	652,705	68,123	-83,883	636,945
Comparative balances for the year to 31.12.2024	Balance 1.1.24	Incoming resources	Outgoing resources	Balance 31.12.24

Unrestricted funds				
General free reserves	87,994	64,588	-44,154	108,428
Unrestricted fixed assets	133,649	0	-13616	120,033
	221,643	64,588	-57,770	228,461
Restricted funds				
Conversion of St John's church	399,433	0	-17797	381,636
Community funds	47,760	0	-5,152	42,608
	447,193	0	-22,949	424,244
Total funds	668,836	64,588	-80,719	652,705

Unrestricted funds

"General" represents funds which have been accumulated for the general purposes of the charity

"Unrestricted fixed assets" represents unrestricted funds held as fixed assets which are not readily available.

Restricted funds

Conversion of St John's' - this represents restricted funds held as fixed assets which are not readily available

Community fund in 2025 represented a grant to enable volunteer training £5579 (£6,217), and the balance of a legacy £34,701 (£36,391).

12. Allocation of charity net assets

The net assets are held for the various funds as follows.

	Fixed assets	Net current assets	Long term liabilities	total
Unrestricted funds: General	121,478	115,301		236,779
Restricted funds	359,885	40,281		400,166
Total	481,363	155,582		636,945

Prior year net assets held for the various funds were as follows

Unrestricted funds: General	128,625	99,833		228,458
Restricted funds	381,639	42608		424,247
Total	510,264	142,441		652,705

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BEMERTON COMMUNITY LIMITED **NOTES TO THE FINANCIAL STATEMENTS**

13. Status of company

The company is a registered charity, limited by guarantee. The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £10 per member.

14. Related party transaction.

There were no related party transactions during the year (2024: none).

15. Prior year comparative statement of financial activities.

	Unrestricted	Restricted	Total 31.12.2024
	Note		
Fundraising activities	53,415		53,773
Donations grants and legacy	8,589	0	8,590
Investments	2,225		2,225

Total income	64,229	0	64,588
Expenditure	57,770	22,949	80,719
Total expenditure	57,770	22,949	80,719
Net income / expenditure	6,818	-22,949	-16,131
Net movement in funds	6,818	-22,949	-16,131
Reconciliation of funds			
Funds brought forward at 1 January 2024	221,643	447,193	668,836
Funds carried forward 31.12.24	228,461	424,244	652,705

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BEMERTON COMMUNITY LIMITED
INCOME AND EXPENDITURE ACCOUNT

16. Income and expenditure		2025		2024
Income				
Donations	8,623		8,590	
Grants	0		0	
Total donations and grants		8623		8590
Booking fees	20,538		18,442	
Community events	8,641		10,303	
School fees	13,000		13,000	
Reception & wedding fees	13,350		12,028	
Total fund raising activities		55,529		53773
Interest income	3,971	3,971	2,225	2,225
Total income		68,123		64,588
Expenditure				

Accountancy / . Independent examiner's fee	117	477	
Bemerton Live professionals	1335	1670	
Cleaning	2,956	2,322	
Equipment repairs and renewals	4,679	4,038	
General expenses	3051	1876	
Insurance	6,766	5,882	
Licences and subscriptions	1298	829	
Light and heat	7,883	10,677	
Office expenses	2065	3662	
Wages	15,367	15,297	
Water	1134	918	
Telephone and internet	990	1,151	1672
Waste management	587	508	
Total expenditure		48228	49307
Surplus / deficit		19,895	15,281
Depreciation			
Long leasehold	31,164	26,025	
Fixtures, fittings and equipment	4,491	4,975	
		35655	31000
Net surplus / (deficit)		-15,760	-15,719

**BEMERTON COMMUNITY LIMITED
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AND UNAUDITED FINANCIAL STATEMENTS
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**Company no 07098771
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Company Secretary	D Woolley
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Debbie Woolley - Trustee

Date

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Mark Warde Norbury
3 Nightingale Square
London SW12 8QJ

Date

	Total	Total
	Total	2024
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Total recognised gains and losses

The charity has no recognised gains or losses other than the surplus or deficit for the current or previous year.

Continuing operations. None of the charity's activities were acquired or discontinued during the current or previous year.

BALANCE SHEET AS AT 31 DECEMBER 2025

		2025	2024
	Note		
Fixed assets	8	481,366	510,264
Current assets			
Debtors	9	784	1,122
Cash at bank		156,885	142,659
Total current assets		157,669	143,781
Liabilities - Creditors		2,090	1,340
Net current assets		155,579	142,441
Total assets		636,945	652,705
Funds			
Unrestricted funds: general	11	236,779	228,461
Restricted funds	11	400,166	424,244
Total charity funds		636,945	652,705

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BEMERTON COMMUNITY LIMITED STATEMENT OF FINANCIAL ACTIVITIES

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records

and for preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Board of Trustees on:.....

and were signed on its behalf by:

Debbie Woolley - Trustee

Date

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**BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. ACCOUNTING POLICIES

Accounting convention

Bemerton Community Limited is a company limited by guarantee, incorporated and registered in England and Wales. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP 2019 (FRS 102 the Charities Act 2011 and the Companies Act 2006)). The charity does not

meet the definition of a larger charity under the Charities SORP and is therefore exempt from the requirement to prepare a cash flow statement.

The financial statements are prepared on a going concern basis, and in Sterling (£) which is the functional currency of the charity. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented unless otherwise stated. The Trustees have considered the financial position of the organisation and believe that it is currently a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with SORP (FRS 102). Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The irrecoverable element of VAT is included within the item of expense to which it relates.

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BEMERTON COMMUNITY LIMITED NOTES TO THE FINANCIAL STATEMENTS

Tangible fixed assets

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the Statement of Financial Activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	3% (2%) on cost
Medium term assets	10% on cost
Fixtures, fittings and equipment	20% on cost

Debtors

Debtors are recognised at their recoverable amounts.

Creditors and provisions

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.

Government grants and coronavirus

The charity has received support from the UK government as part of a package of measures introduced to support organisations during the coronavirus pandemic. Government grants are recognised in the financial statements in the period in which they are received.

2. Donations and legacies

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
Friends of Bemerton	1,977		1,977	2,010
Gift Aid	784		784	1,122
General donations	5,861		5,861	5,458
Total	8,622	0	8,622	8,590

3. Income from investments

All of the charity's income from investments arises from interest bearing deposit accounts.

4. Taxation

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

5. Trustees and key management personnel remuneration and expenses.

The Trustees neither received nor waived any remuneration during the year (2022 Nil).

	2025	2024
Expenses claimed by Trustees	1,297	1525

The charity considers its key management personnel comprise the Trustees. Key management personnel are not remunerated.

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BEMERTON COMMUNITY LIMITED **NOTES TO THE FINANCIAL STATEMENTS**

6. Staff costs

The average monthly number of employees during the year was:	2025	2024
Administration	None	None
Wages to self employed contractors	15,366	15,296
Social security		
Defined contribution pensions		
Total	15,366	15,296

No employees received total employment benefits (excluding employer pension costs) of more than £60,000 (2022 none).

7. Net incoming / outgoing resources

Net incoming / outgoing resources are stated after charging:	2025	2024
--	------	------

Depreciation - owned assets	35,655	31,000
Independent examiner's fees	117	200

8. Tangible fixed assets	Long leasehold	Fixtures, fittings and equipment	Total
Cost, as at 1 January 2025	657,006	53,676	710,682
Additions	0	6,757	6,757
Disposals		45,082	45,082
At 31 December 2025	657,006	15,351	672,357
Depreciation, at 1 January 2025	154,993	45,425	200,418
Charge for the year	31,164	4,491	35,655
Disposals		45,082	45,082
At 31 December 2025	186,157	4,834	190,991
Net book value			
At 31 December 2025	470,849	10,517	481,366
At 31 December 2024	502,013	8,251	510,264
9. Debtors		2025	2024
Gift aid claim		784	1,122
Total		784	1,122
10. Creditors		2025	2024
Hire deposits		500	800
Accrual - accountancy fee		200	200
Deferred income re event hire		1,390	340
Total		2,090	1,340

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BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

11. Movement of funds	Balance 1.1.25	Incoming resources	Outgoing resources	Balance 31.12.25
Unrestricted funds				
General free reserves	108,428	68,123	-45,901	130,650
Unrestricted fixed assets	120,033	0	-13,904	106,129
	228,461	68,123	-59,805	236,779
Restricted funds				
Conversion of St John's church	381,636	0	-21,751	359,885
Community funds	42,608	0	-2,327	40,281
	424,244	0	-24,078	400,166
Total funds	652,705	68,123	-83,883	636,945
Comparative balances for the year to 31.12.2024	Balance 1.1.24	Incoming resources	Outgoing resources	Balance 31.12.24

Unrestricted funds				
General free reserves	87,994	64,588	-44,154	108,428
Unrestricted fixed assets	133,649	0	-13616	120,033
	221,643	64,588	-57,770	228,461
Restricted funds				
Conversion of St John's church	399,433	0	-17797	381,636
Community funds	47,760	0	-5,152	42,608
	447,193	0	-22,949	424,244
Total funds	668,836	64,588	-80,719	652,705

Unrestricted funds

"General" represents funds which have been accumulated for the general purposes of the charity

"Unrestricted fixed assets" represents unrestricted funds held as fixed assets which are not readily available.

Restricted funds

Conversion of St John's' - this represents restricted funds held as fixed assets which are not readily available

Community fund in 2025 represented a grant to enable volunteer training £5579 (£6,217), and the balance of a legacy £34,701 (£36,391).

12. Allocation of charity net assets

The net assets are held for the various funds as follows.

	Fixed assets	Net current assets	Long term liabilities	total
Unrestricted funds: General	121,478	115,301		236,779
Restricted funds	359,885	40,281		400,166
Total	481,363	155,582		636,945

Prior year net assets held for the various funds were as follows

Unrestricted funds: General	128,625	99,833		228,458
Restricted funds	381,639	42608		424,247
Total	510,264	142,441		652,705

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BEMERTON COMMUNITY LIMITED **NOTES TO THE FINANCIAL STATEMENTS**

13. Status of company

The company is a registered charity, limited by guarantee. The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £10 per member.

14. Related party transaction.

There were no related party transactions during the year (2024: none).

15. Prior year comparative statement of financial activities.

	Unrestricted	Restricted	Total 31.12.2024
	Note		
Fundraising activities	53,415		53,773
Donations grants and legacy	8,589	0	8,590
Investments	2,225		2,225

Total income	64,229	0	64,588
Expenditure	57,770	22,949	80,719
Total expenditure	57,770	22,949	80,719
Net income / expenditure	6,818	-22,949	-16,131
Net movement in funds	6,818	-22,949	-16,131
Reconciliation of funds			
Funds brought forward at 1 January 2024	221,643	447,193	668,836
Funds carried forward 31.12.24	228,461	424,244	652,705

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BEMERTON COMMUNITY LIMITED
INCOME AND EXPENDITURE ACCOUNT

16. Income and expenditure		2025		2024
Income				
Donations	8,623		8,590	
Grants	0		0	
Total donations and grants		8623		8590
Booking fees	20,538		18,442	
Community events	8,641		10,303	
School fees	13,000		13,000	
Reception & wedding fees	13,350		12,028	
Total fund raising activities		55,529		53773
Interest income	3,971	3,971	2,225	2,225
Total income		68,123		64,588
Expenditure				

Accountancy / . Independent examiner's fee	117	477	
Bemerton Live professionals	1335	1670	
Cleaning	2,956	2,322	
Equipment repairs and renewals	4,679	4,038	
General expenses	3051	1876	
Insurance	6,766	5,882	
Licences and subscriptions	1298	829	
Light and heat	7,883	10,677	
Office expenses	2065	3662	
Wages	15,367	15,297	
Water	1134	918	
Telephone and internet	990	1,151	1672
Waste management	587	508	
Total expenditure		48228	49307
Surplus / deficit		19,895	15,281
Depreciation			
Long leasehold	31,164	26,025	
Fixtures, fittings and equipment	4,491	4,975	
		35655	31000
Net surplus / (deficit)		-15,760	-15,719

Accounts

- ▶ We’ve had two successful years in 2023 and 2024, establishing a successful baseline of activity post covid.
- ▶ Income was stable at about £54,000 in each year, ditto donations at about £8,000 excluding a large bequest in 2023. There were no substantial movements in the constituent parts.
- ▶ We try hard to bear down on costs which were also stable at about £49,000 for each year, albeit versus 2022 costs were well up due to utilities more than doubling, insurance costs are also elevating, and repairs have risen.
- ▶ We have raised depreciation substantially in 2024 to better reflect the actual expected useful life of some assets, and show a retained loss for that year of £16,000, but this is not a cash item and therefore not of consequence.
- ▶ Since 2022 net cash has risen by some £32,000 to £98,886, roughly twice our annual cost base, which is a very strong position.

So, we ended the year stronger than ever.

Key numbers, for calendar years.

Revenue	2024	2023	
School	13,000	13,000	
Weddings	12,028	15,675	
Community events	10,303	7,895	
Booking fees	18,442	17,790	
Interest		2,225	1,473
Total	55,998	55,833	
Donations, grants etc.			
Donations	8,590	8,406	
Grants / bequests		40,889	
Total	8,590	49,295	
Total income	64,588	105,128	
Expenses			
Payroll	15,296	16,337	
Insurance	5,882	4,846	
Utilities	14,926	12,277	
Community events	1,848	1,706	
Admin costs	7,316	7,157	
Building costs	4,038	7,329	
Total	49,306	49,652	
Operating result	15,282	55,476	
Depreciation	31,412	29,806	
P&L	12,360	25,670	
Cash – gross	142,659	135,188	Nick Saint
net	98,886	85,193	Treasurer

BEMERTON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Company no 07098771
Charity No 1136873

BEMERTON COMMUNITY LIMITED
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Charity information	1
Report of the Trustees	2
Independent Examiner's report	4
Statement of Financial Activities	5
Notes to the Financial Statements	7

CONTENTS OF THE FINANCIAL STATEMENTS

Board of Trustees	N I Barsby Dr L K Fountain D Woolley Dr R H Scott Jupp P A Trevett S Trigger V Watts M A Willmot
Company Secretary	D Woolley
Registered Office	5 St Andrew's Road Salisbury SP2 9NT
Charity address	St John's Place Lower Road Salisbury SP2 9NP
Independent examiner	M Warde Norbury 3 Nightingale Square London SW12 8QJ

**BEMERTON COMMUNITY LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees (who are also directors of the charitable company for the purposes of company law) present their annual report, together with the independently examined financial statements of the charitable company for the year ended 31 December 2024, and confirm that they comply with the Charities Act 2011, the governing document and the charities SORP 2019 (FRS 102).

Legal and administrative information is set out on page 1, and forms part of this report.

STRUCTURE, GOVERNMENT AND MANAGEMENT

Bemerton Community Limited was incorporated on 8 December 2009. The company is registered with the Charity Commission for England and Wales (registration number 1136873). It is incorporated and registered in England and Wales as a company limited by guarantee, not having a share capital (company number 070987771). The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £10 per member. The charity is controlled by its governing document, a Deed of Trust.

Recruitment and appointment of new Trustees.

New trustees are recruited and appointed by the existing trustees when vacancies arise. No outside party can appoint trustees.

OBJECTIVES AND ACTIVITIES

Charitable objectives.

The principal object of the charity, as set out in its Memorandum of Association, is to use the St John's Church in Lower Bemerton as a centre for the local community and to ensure it continues for the foreseeable future.

Significant Activities

The renovation of the church was completed in June 2016, since when it has been operated by the charity as St John's Place providing an additional facility for the nearby Primary School, and it is a popular venue for weddings, receptions, parties, and a range of community services and events. The Chancel of the Church remains consecrated and is used for religious events such as baptisms, weddings and funerals.

Public benefit

The Trustees confirm that they have complied with the duty in s17(5) of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, including 'Public benefit: reporting' (PB3).

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The results for the year and financial position of the charity are shown in the attached financial statements.

All figures are in Sterling (£).

Total incoming resources decreased by 38% versus the previous year at £64,588 (£104,847) given that the one off legacy of £38,321.19 in 2023 was not repeated. On an underlying basis incoming resources were almost static, with little variance in the different sources. There were no grants, for the first time in some years.

Total outgoing resources increased slightly at £80,719 (£77,798), mainly due to elevated utility bills. Note: £31,412 of this was depreciation, which as a non cash item has no "going concern" implication.

The year end cash position rose to £142,659 (£135,188).

Reserves policy of the Trustees is based on the Charity Commission document CC19 and therefore recognises the need to hold reserves in order to deal with adverse changes in the levels of income or expenditure in future years. The charity's policy is to hold three to six months' running costs in reserves, which equates to between £10,000 and £20,000.

This report has been prepared in accordance with the provisions of Part 125 of the companies Act 2006 relating to small companies.

Debbie Woolley - Trustee 

Date 15/1/2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BEMERTON COMMUNITY LIMITED
FOR THE YEAR TO 31 DECEMBER 2024**

I report to the Charity Trustees on my examination of the accounts of the company for the year ended 31 December 2024 which are set out on pages 5 to 15.

Responsibilities and basis of report.

As the charity Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company 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 your company's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the direction given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's statement

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 company as required by section 386 of the 2006 Act, or
2. The accounts do not accord with those records, or
3. The accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.



Mark Warde Norbury
3 Nightingale Square
London SW12 8QJ

14/02/2025

Date

BEMERTON COMMUNITY LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted	Restricted	Total 2024	Total 2023	
	Note				??
Fundraising activities	62,363			54,090	
Donations grants and legacy	0	0		49,304	
Investments	2,225			1,473	
Total income	64,588	0	64,588	104,847	
Expenditure	57,770	22,949	80,719	77,798	
Total expenditure	57,770	22,949	80,719	77,798	
Net income / expenditure	6,818	-22,949	-16,131	27,049	
Net movement in funds	6,818	-22,949	-16,131	27,049	
Reconciliation of funds					
Funds brought forward at 1 January 2024	221,643	447,193	668,836	641,787	
Total funds carried forward at 31.12.24	228,461	424,244	652,705	668,836	

Total recognised gains and losses

The charity has no recognised gains or losses other than the surplus or deficit for the current or previous year.

Continuing operations. None of the charity's activities were acquired or discontinued during the current or previous year.

BALANCE SHEET AS AT 31 DECEMBER 2024

		2024	2023
	Note		
Fixed assets	8	510,264	533,309
Current assets			
Debtors	9	1,122	4,434
Cash at bank		142,659	135,188
Total current assets		143,781	139,622
Liabilities - Creditors		1,340	4,095
Net current assets		142,441	135,527
Total assets		652,705	668,836
Funds			
Unrestricted funds: general	11	228,461	221,643
Restricted funds	11	424,244	447,193
Total charity funds		652,705	668,836

BEMERTON COMMUNITY LIMITED
STATEMENT OF FINANCIAL ACTIVITIES

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Board of Trustees on: 15/01/2025
and were signed on its behalf by:

Debbie Woolley - Trustee



Date

15/01/2025

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Accounting convention

Bemerton Community Limited is a company limited by guarantee, incorporated and registered in England and Wales. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP 2019 (FRS 102 the Charities Act 2011 and the Companies Act 2006)). The charity does not meet the definition of a larger charity under the Charities SORP and is therefore exempt from the requirement to prepare a cash flow statement.

The financial statements are prepared on a going concern basis, and in Sterling (£) which is the functional currency of the charity. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented unless otherwise stated. The Trustees have considered the financial position of the organisation and believe that it is currently a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with SORP (FRS 102). Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The irrecoverable element of VAT is included within the item of expense to which it relates.

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

Tangible fixed assets

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the Statement of Financial Activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	2% on cost
Medium term assets	10% on cost
Fixtures, fittings and equipment	20% on cost

Debtors

Debtors are recognised at their recoverable amounts.

Creditors and provisions

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.

Government grants and coronavirus

The charity has received support from the UK government as part of a package of measures introduced to support organisations during the coronavirus pandemic. Government grants are recognised in the financial statements in the period in which they are received.

2. Donations and legacies

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2024	2024	2024	2023
Friends of Bemerton	2,010		2,010	2,235
Gift Aid	1,122		1,122	1,081
General donations	5,458		5,458	5,607
Grant for Capex				2,060
Legacy				38,321
Total	8,590	0	8,590	49,304

3. Income from investments

All of the charity's income from investments arises from interest bearing deposit accounts.

4. Taxation

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in paragraph 1 Schedule 6 Finance act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

5. Trustees and key management personnel remuneration and expenses.

The Trustees neither received nor waived any remuneration during the year (2022 Nil).

	2024	2023
Expenses claimed by Trustees	1,525	1699

The charity considers its key management personnel comprise the Trustees. Key management personnel are not remunerated.

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

6. Staff costs

The average monthly number of employees during the year was:	2024	2023
Administration	None	None
Wages to self employed contractors	15,296	16,828
Social security		
Defined contribution pensions		
Total	15,296	16,828

No employees received total employment benefits (excluding employer pension costs) of more than £60,000 (2022 none).

7. Net incoming / outgoing resources

Net incoming / outgoing resources are stated after charging:	2024	2023
Depreciation - owned assets	31,412	29,806
Independent examiner's fees	200	200

8. Tangible fixed assets

	Long leasehold	Fixtures, fittings and equipment	Total
Cost, as at 1 January 2024	657,006	45,309	702,315
Additions	0	8367	8,367
At 31 December 2024	657,006	53,676	710,682
Depreciation, at 1 January 2024	128,968	40,038	169,006
Charge for the year	26,025	5,387	31,412
At 31 December 2024	154,993	45,425	200,418
Net book value			
At 31 December 2024	502,013	8,251	510,264
At 31 December 2023	528,038	5,271	533,309

9. Debtors

	2024	2023
Gift aid claim	1,122	1,081
Prepayments	0	3,353
Total	1,122	4,438

10. Creditors

	2024	2023
Trade creditors	0	1411
Hire deposits	800	600
Accrual - accountancy fee	200	200
Deferred income re event hire	340	1885
Total	1,340	4,096

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

11. Movement of funds	Balance 1.1.24	Incoming resources	Outgoing resources	Balance 31.12.24
Unrestricted funds				
General free reserves	87,994	64,588	-44,154	108,428
Unrestricted fixed assets	133,649	0	-13616	120,033
	221,643	64,588	-57,770	228,461
Restricted funds				
Conversion of St John's church	399,433	0	-17797	381,636
Community funds	47,760	0	-5,152	42,608
	447,193	0	-22,949	424,244
Total funds	668,836	64,588	-80,719	652,705

Comparative balances for the year to 31.12.2023	Balance 1.1.23	Incoming resources	Outgoing resources	Balance 31.12.23
Unrestricted funds				
General free reserves	69,399	64,467	-45,872	87,994
Unrestricted fixed assets	145,658		-12009	133,649
	215,057	64,467	-57,881	221,643
Restricted funds				
Conversion of St John's church	417,230		-17,787	399,443
Community funds	9,500	40380	-2120	47,760
	426,730	40,380	-19,907	447,203
Total funds	641,787	104,847	-77,788	668,846

Unrestricted funds

"General" represents funds which have been accumulated for the general purposes of the charity

"Unrestricted fixed assets" represents unrestricted funds held as fixed assets which are not readily available.

Restricted funds

Conversion of St John's' - this represents restricted funds held as fixed assets which are not readily available

Community fund In 2024 represented grant to enable the training of volunteers £6,217 (£7,379), and legacy £36,391, (£38,321).

12. Allocation of charity net assets

The net assets are held for the various funds as follows.

	Fixed assets	Net current assets	Long term liabilities	total
Unrestricted funds: General	128,625	99,836		228,461
Restricted funds	381,639	42605		424,244
Total	510,264	142,441		652,705

Prior year net assets held for the various funds were as follows

Unrestricted funds: General	133,936	87,707		221,643
Restricted funds	399,373	47820		447,193
Total	533,309	135,527		668,836

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

13. Status of company

The company is a registered charity, limited by guarantee. The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £10 per member.

14. Related party transaction.

There were no related party transactions during the year (2022: none).

15. Prior year comparative statement of financial activities.

			Total
	Unrestricted	Restricted	31.12.2023
	Note		
Fundraising activities	54,090		54,090
Donations grants and legacy	8,903	40,381	49,284
Investments	1,473		1,473
Total income	64,466	40,381	104,847
Expenditure	75,678	2,120	77,798
Total expenditure	75,678	2,120	77,798
Net income / expenditure	-11,212	38,261	27,049
Net movement in funds	-11,212	38,261	27,049
Reconciliation of funds			
Funds brought forward at 1 January 2023	215,057	426,730	641,787
Funds carried forward 31.12.23	203,845	464,991	668,836

BEMERTON COMMUNITY LIMITED
INCOME AND EXPENDITURE ACCOUNT

16. Income and expenditure	2024		2023	
Income				
Donations	8,550		47,224	
Grants	0		2,060	
Total donations and grants		8590		49284
Booking fees	18,442		18,085	
Community events	10,303		7,900	
School fees	13,000		13,000	
Reception & wedding fees	12,028		15,105	
Total fund raising activities		53,773		54090
Interest income	2,225	2,225	1,473	1,473
Total income		64,588		104,847
Expenditure				
Accountancy / Independent examiner's fee	477		200	
Bemerton Live professionals	1670		980	
Cleaning	2,322		2,578	
Equipment repairs and renewals	4,038		7,792	
General expenses	1876		1847	
Insurance	5,882		4,626	
Licences and subscriptions	829		744	
Light and heat	10,677		8,531	
Office expenses	3662		2191	
Wages	15,297		16,828	
Water	918		568	
Telephone and internet	1,151		1,118	1672
3rd party funds	0		-475	
Waste management	508		464	
Total expenditure		49307		47992
Surplus / deficit		15,281		56,855
Depreciation				
Long leasehold	26,025		26,025	
Fixtures, fittings and equipment	4,975		3,781	
		31412		29806
Net surplus / (deficit)		-16,131		27,049

BEMERTON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Company no 07098771
Charity No 1136873

BEMERTON COMMUNITY LIMITED
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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Independent Examiner's report	4
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CONTENTS OF THE FINANCIAL STATEMENTS

Board of Trustees	N I Barsby Dr L K Fountain D Woolley Dr R H Scott Jupp P A Trevett S Trigger V Watts M A Willmot
Company Secretary	D Woolley
Registered Office	5 St Andrew's Road Salisbury SP2 9NT
Charity address	St John's Place Lower Road Salisbury SP2 9NP
Independent examiner	M Warde Norbury 3 Nightingale Square London SW12 8QJ

**BEMERTON COMMUNITY LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees (who are also directors of the charitable company for the purposes of company law) present their annual report, together with the independently examined financial statements of the charitable company for the year ended 31 December 2024, and confirm that they comply with the Charities Act 2011, the governing document and the charities SORP 2019 (FRS 102).

Legal and administrative information is set out on page 1, and forms part of this report.

STRUCTURE, GOVERNMENT AND MANAGEMENT

Bemerton Community Limited was incorporated on 8 December 2009. The company is registered with the Charity Commission for England and Wales (registration number 1136873). It is incorporated and registered in England and Wales as a company limited by guarantee, not having a share capital (company number 070987771). The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £10 per member. The charity is controlled by its governing document, a Deed of Trust.

Recruitment and appointment of new Trustees.

New trustees are recruited and appointed by the existing trustees when vacancies arise. No outside party can appoint trustees.

OBJECTIVES AND ACTIVITIES

Charitable objectives.

The principal object of the charity, as set out in its Memorandum of Association, is to use the St John's Church in Lower Bemerton as a centre for the local community and to ensure it continues for the foreseeable future.

Significant Activities

The renovation of the church was completed in June 2016, since when it has been operated by the charity as St John's Place providing an additional facility for the nearby Primary School, and it is a popular venue for weddings, receptions, parties, and a range of community services and events. The Chancel of the Church remains consecrated and is used for religious events such as baptisms, weddings and funerals.

Public benefit

The Trustees confirm that they have complied with the duty in s17(5) of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, including 'Public benefit: reporting' (PB3).

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The results for the year and financial position of the charity are shown in the attached financial statements.

All figures are in Sterling (£).

Total incoming resources decreased by 38% versus the previous year at £64,588 (£104,847) given that the one off legacy of £38,321.19 in 2023 was not repeated. On an underlying basis incoming resources were almost static, with little variance in the different sources. There were no grants, for the first time in some years.

Total outgoing resources increased slightly at £80,719 (£77,798), mainly due to elevated utility bills. Note: £31,412 of this was depreciation, which as a non cash item has no "going concern" implication.

The year end cash position rose to £142,659 (£135,188).

Reserves policy of the Trustees is based on the Charity Commission document CC19 and therefore recognises the need to hold reserves in order to deal with adverse changes in the levels of income or expenditure in future years. The charity's policy is to hold three to six months' running costs in reserves, which equates to between £10,000 and £20,000.

This report has been prepared in accordance with the provisions of Part 125 of the companies Act 2006 relating to small companies.

Debbie Woolley - Trustee 

Date 15/1/2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BEMERTON COMMUNITY LIMITED
FOR THE YEAR TO 31 DECEMBER 2024**

I report to the Charity Trustees on my examination of the accounts of the company for the year ended 31 December 2024 which are set out on pages 5 to 15.

Responsibilities and basis of report.

As the charity Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company 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 your company's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the direction given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's statement

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 company as required by section 386 of the 2006 Act, or
2. The accounts do not accord with those records, or
3. The accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.



Mark Warde Norbury
3 Nightingale Square
London SW12 8QJ

14/02/2025

Date

BEMERTON COMMUNITY LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted	Restricted	Total 2024	Total 2023	
	Note				??
Fundraising activities	62,363			54,090	
Donations grants and legacy	0	0		49,304	
Investments	2,225			1,473	
Total income	64,588	0	64,588	104,847	
Expenditure	57,770	22,949	80,719	77,798	
Total expenditure	57,770	22,949	80,719	77,798	
Net income / expenditure	6,818	-22,949	-16,131	27,049	
Net movement in funds	6,818	-22,949	-16,131	27,049	
Reconciliation of funds					
Funds brought forward at 1 January 2024	221,643	447,193	668,836	641,787	
Total funds carried forward at 31.12.24	228,461	424,244	652,705	668,836	

Total recognised gains and losses

The charity has no recognised gains or losses other than the surplus or deficit for the current or previous year.

Continuing operations. None of the charity's activities were acquired or discontinued during the current or previous year.

BALANCE SHEET AS AT 31 DECEMBER 2024

		2024	2023
	Note		
Fixed assets	8	510,264	533,309
Current assets			
Debtors	9	1,122	4,434
Cash at bank		142,659	135,188
Total current assets		143,781	139,622
Liabilities - Creditors		1,340	4,095
Net current assets		142,441	135,527
Total assets		652,705	668,836
Funds			
Unrestricted funds: general	11	228,461	221,643
Restricted funds	11	424,244	447,193
Total charity funds		652,705	668,836

BEMERTON COMMUNITY LIMITED
STATEMENT OF FINANCIAL ACTIVITIES

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Board of Trustees on: 15/01/2025
and were signed on its behalf by:

Debbie Woolley - Trustee



Date

15/01/2025

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Accounting convention

Bemerton Community Limited is a company limited by guarantee, incorporated and registered in England and Wales. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP 2019 (FRS 102 the Charities Act 2011 and the Companies Act 2006)). The charity does not meet the definition of a larger charity under the Charities SORP and is therefore exempt from the requirement to prepare a cash flow statement.

The financial statements are prepared on a going concern basis, and in Sterling (£) which is the functional currency of the charity. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented unless otherwise stated. The Trustees have considered the financial position of the organisation and believe that it is currently a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with SORP (FRS 102). Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The irrecoverable element of VAT is included within the item of expense to which it relates.

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

Tangible fixed assets

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the Statement of Financial Activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	2% on cost
Medium term assets	10% on cost
Fixtures, fittings and equipment	20% on cost

Debtors

Debtors are recognised at their recoverable amounts.

Creditors and provisions

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.

Government grants and coronavirus

The charity has received support from the UK government as part of a package of measures introduced to support organisations during the coronavirus pandemic. Government grants are recognised in the financial statements in the period in which they are received.

2. Donations and legacies

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2024	2024	2024	2023
Friends of Bemerton	2,010		2,010	2,235
Gift Aid	1,122		1,122	1,081
General donations	5,458		5,458	5,607
Grant for Capex				2,060
Legacy				38,321
Total	8,590	0	8,590	49,304

3. Income from investments

All of the charity's income from investments arises from interest bearing deposit accounts.

4. Taxation

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in paragraph 1 Schedule 6 Finance act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

5. Trustees and key management personnel remuneration and expenses.

The Trustees neither received nor waived any remuneration during the year (2022 Nil).

	2024	2023
Expenses claimed by Trustees	1,525	1699

The charity considers its key management personnel comprise the Trustees. Key management personnel are not remunerated.

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

6. Staff costs

The average monthly number of employees during the year was:	2024	2023
Administration	None	None
Wages to self employed contractors	15,296	16,828
Social security		
Defined contribution pensions		
Total	15,296	16,828

No employees received total employment benefits (excluding employer pension costs) of more than £60,000 (2022 none).

7. Net incoming / outgoing resources

Net incoming / outgoing resources are stated after charging:	2024	2023
Depreciation - owned assets	31,412	29,806
Independent examiner's fees	200	200

8. Tangible fixed assets

	Long leasehold	Fixtures, fittings and equipment	Total
Cost, as at 1 January 2024	657,006	45,309	702,315
Additions	0	8367	8,367
At 31 December 2024	657,006	53,676	710,682
Depreciation, at 1 January 2024	128,968	40,038	169,006
Charge for the year	26,025	5,387	31,412
At 31 December 2024	154,993	45,425	200,418
Net book value			
At 31 December 2024	502,013	8,251	510,264
At 31 December 2023	528,038	5,271	533,309

9. Debtors

	2024	2023
Gift aid claim	1,122	1,081
Prepayments	0	3,353
Total	1,122	4,438

10. Creditors

	2024	2023
Trade creditors	0	1411
Hire deposits	800	600
Accrual - accountancy fee	200	200
Deferred income re event hire	340	1885
Total	1,340	4,096

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

11. Movement of funds	Balance 1.1.24	Incoming resources	Outgoing resources	Balance 31.12.24
Unrestricted funds				
General free reserves	87,994	64,588	-44,154	108,428
Unrestricted fixed assets	133,649	0	-13616	120,033
	221,643	64,588	-57,770	228,461
Restricted funds				
Conversion of St John's church	399,433	0	-17797	381,636
Community funds	47,760	0	-5,152	42,608
	447,193	0	-22,949	424,244
Total funds	668,836	64,588	-80,719	652,705

Comparative balances for the year to 31.12.2023	Balance 1.1.23	Incoming resources	Outgoing resources	Balance 31.12.23
Unrestricted funds				
General free reserves	69,399	64,467	-45,872	87,994
Unrestricted fixed assets	145,658		-12009	133,649
	215,057	64,467	-57,881	221,643
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Conversion of St John's church	417,230		-17,787	399,443
Community funds	9,500	40380	-2120	47,760
	426,730	40,380	-19,907	447,203
Total funds	641,787	104,847	-77,788	668,846

Unrestricted funds

"General" represents funds which have been accumulated for the general purposes of the charity

"Unrestricted fixed assets" represents unrestricted funds held as fixed assets which are not readily available.

Restricted funds

Conversion of St John's' - this represents restricted funds held as fixed assets which are not readily available

Community fund In 2024 represented grant to enable the training of volunteers £6,217 (£7,379), and legacy £36,391, (£38,321).

12. Allocation of charity net assets

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	Fixed assets	Net current assets	Long term liabilities	total
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Prior year net assets held for the various funds were as follows

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Restricted funds	399,373	47820		447,193
Total	533,309	135,527		668,836

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

13. Status of company

The company is a registered charity, limited by guarantee. The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £10 per member.

14. Related party transaction.

There were no related party transactions during the year (2022: none).

15. Prior year comparative statement of financial activities.

			Total
	Unrestricted	Restricted	31.12.2023
	Note		
Fundraising activities	54,090		54,090
Donations grants and legacy	8,903	40,381	49,284
Investments	1,473		1,473
Total income	64,466	40,381	104,847
Expenditure	75,678	2,120	77,798
Total expenditure	75,678	2,120	77,798
Net income / expenditure	-11,212	38,261	27,049
Net movement in funds	-11,212	38,261	27,049
Reconciliation of funds			
Funds brought forward at 1 January 2023	215,057	426,730	641,787
Funds carried forward 31.12.23	203,845	464,991	668,836

BEMERTON COMMUNITY LIMITED
INCOME AND EXPENDITURE ACCOUNT

16. Income and expenditure	2024		2023	
Income				
Donations	8,590		47,224	
Grants	0		2,060	
Total donations and grants		8590		49284
Booking fees	18,442		18,085	
Community events	10,303		7,900	
School fees	13,000		13,000	
Reception & wedding fees	12,028		15,105	
Total fund raising activities		53,773		54090
Interest income	2,225	2,225	1,473	1,473
Total income		64,588		104,847
Expenditure				
Accountancy / Independent examiner's fee	477		200	
Bemerton Live professionals	1670		980	
Cleaning	2,322		2,578	
Equipment repairs and renewals	4,038		7,792	
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3rd party funds	0		-475	
Waste management	508		464	
Total expenditure		49307		47992
Surplus / deficit		15,281		56,855
Depreciation				
Long leasehold	26,025		26,025	
Fixtures, fittings and equipment	4,975		3,781	
		31412		29806
Net surplus / (deficit)		-16,131		27,049

Accounts

**BEMERTON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Company no 07098771
Charity No 1136873**

BEMERTON COMMUNITY LIMITED
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FOR THE YEAR ENDED 31 DECEMBER 2023

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CONTENTS OF THE FINANCIAL STATEMENTS

Board of Trustees	N I Barsby	
	Dr L K Fountain	
	D Woolley	Appointed 20 February 2024
	J G MacKay	Resigned 31 March 2024
	Dr R H Scott Jupp	
	P A Trevett	
	S Trigger	
	V Watts	
	M A Willmot	
Company Secretary	D Woolley	
Registered Office	5 St Andrew's Road, Salisbury, SP2 9NT	
Charity address	St John's Place	
	Lower Road	
	Salisbury	
	SP2 9NP	
Independent examiner	M Warde Norbury	
	3 Nightingale Square	
	London SW12 8QJ	

**BEMERTON COMMUNITY LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees (who are also directors of the charitable company for the purposes of company law) present their annual report, together with the independently examined financial statements of the charitable company for the year ended 31 December 2023, and confirm that they comply with the Charities Act 2011, the governing document and the charities SORP 2019 (FRS 102).

Legal and administrative information is set out on page 1, and forms part of this report.

STRUCTURE, GOVERNMENT AND MANAGEMENT

Bemerton Community Limited was incorporated on 8 December 2009. The company is registered with the Charity Commission for England and Wales (registration number 1136873). It is incorporated and registered in England and Wales as a company limited by guarantee, not having a share capital (company number 070987771). The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £10 per member. The charity is controlled by its governing document, a Deed of Trust.

Recruitment and appointment of new Trustees.

New trustees are recruited and appointed by the existing trustees when vacancies arise. No outside party can appoint trustees.

OBJECTIVES AND ACTIVITIES

Charitable objectives.

The principal object of the charity, as set out in its Memorandum of Association, is to use the St John's Church in Lower Bemerton as a centre for the local community and to ensure it continues for the foreseeable future.

Significant Activities

The renovation of the church was completed in June 2016, since when it has been operated by the charity as St John's Place providing an additional facility for the nearby Primary School, and it is a popular venue for weddings, receptions, parties, and a range of community services and events. The Chancel of the Church remains consecrated and is used for religious events such as baptisms, weddings and funerals.

Public benefit

The Trustees confirm that they have complied with the duty in s17(5) of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, including 'Public benefit: reporting' (PB3).

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The results for the year and financial position of the charity are shown in the attached financial statements.

All figures are in Sterling (£).

Total incoming resources increased 47% on the previous year from £71,138 to £104,847. There was a welcome 16% increase in booking fees from £46,555 to £54,090, whilst donations, grants and a legacy increased x2 from £24,547 to £49,304, this increase being largely due to a 'one off' legacy.

Total outgoing resources increased 21% from £58,778 to £71,361, mainly due to elevated repair and energy costs.

The year end cash position rose from £78,615 to £135,188.

Reserves policy of the Trustees is based on the Charity Commission document CC19 and therefore recognises the need to hold reserves in order to deal with adverse changes in the levels of income or expenditure in future years. The charity's policy is to hold three to six months' running costs in reserves, which equates to between £10,000 and £20,000. As at 31 December 2023 cash totalled £135,188.

This report has been prepared in accordance with the provisions of Part 125 of the companies Act 2006 relating to small companies.

Debbie Woolley - Trustee

A handwritten signature in dark ink, appearing to read 'D Woolley', written in a cursive style.

Date

6-9-2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BEMERTON COMMUNITY LIMITED
FOR THE YEAR TO 31 DECEMBER 2023**

I report to the Charity Trustees on my examination of the accounts of the company for the year ended 31 December 2023 which are set out on pages 5 to 15.

Responsibilities and basis of report

As the charity Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company 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 your company's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the direction given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's statement

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 company as required by section 386 of the 2006 Act, or
2. The accounts do not accord with those records, or
3. The accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.



Mark Warde Norbury
3 Nightingale Square
London SW12 8QJ

14th September 2024
Date

BEMERTON COMMUNITY LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted	Restricted	Total 2023	Total 2022
	Note			
Fundraising activities	54,090		54,090	46,555
Donations grants and legacy	8,903	40,381	49,304	24,547
Investments	1,473		1,473	36
Total income	64,466	40,381	104,847	71,138
Expenditure	75,678	2,120	77,798	58,778
Total expenditure	75,678	2,120	77,798	58,778
Net income / expenditure	-11,212	38,261	27,049	12,360
Net movement in funds	-11,212	38,261	27,049	12,360
Reconciliation of funds				
Funds brought forward at 1 January 2023	215,057	426,730	641,787	629,427
Total funds carried forward at 31.12.23	203,845	464,991	668,836	641,787

Total recognised gains and losses

The charity has no recognised gains or losses other than the surplus or deficit for the current or previous year.

Continuing operations. None of the charity's activities were acquired or discontinued during the current or previous year.

BALANCE SHEET AS AT 31 DECEMBER 2023

		2023	2022
	Note		
Fixed assets	8	533,309	562,888
Current assets			
Debtors	9	4,434	4,001
Cash at bank		135,188	78,615
Total current assets		139,622	82,616
Liabilities - Creditors		4,095	3,717
Net current assets		135,527	78,899
Total assets		668,836	641,787
Funds			
Unrestricted funds: general	11	221,643	215,057
Restricted funds	11	447,193	426,730
Total charity funds		668,836	641,787

BEMERTON COMMUNITY LIMITED
STATEMENT OF FINANCIAL ACTIVITIES

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Board of Trustees on: 6-9-2024
and were signed on its behalf by:



Debbie Woolley - Trustee

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Accounting convention

Bemerton Community Limited is a company limited by guarantee, incorporated and registered in England and Wales. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP 2019 (FRS 102 the Charities Act 2011 and the Companies Act 2006)). The charity does not meet the definition of a larger charity under the Charities SORP and is therefore exempt from the requirement to prepare a cash flow statement.

The financial statements are prepared on a going concern basis, and in Sterling (£) which is the functional currency of the charity. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented unless otherwise stated. The Trustees have considered the financial position of the organisation and believe that it is currently a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with SORP (FRS 102). Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The irrecoverable element of VAT is included within the item of expense to which it relates.

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

Tangible fixed assets

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the Statement of Financial Activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	2% on cost
Medium term assets	10% (5%) on cost
Fixtures, fittings and equipment	20% on cost

Debtors

Debtors are recognised at their recoverable amounts.

Creditors and provisions

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.

Government grants and coronavirus

The charity has received support from the UK government as part of a package of measures introduced to support organisations during the coronavirus pandemic. Government grants are recognised in the financial statements in the period in which they are received.

2. Donations and legacies

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
Friends of Bemerton	2,235		2,235	2,449
Gift Aid	1,081		1,081	1,095
General donations	5,607		5,607	9,003
Grant for Capex		2,060	2,060	
Legacy		38,321	38,321	
Community grant fund				9,500
Covid 19 business support grant				2,500
Total	8,923	40,381	49,304	24,547

3. Income from investments

All of the charity's income from investments arises from interest bearing deposit accounts.

4. Taxation

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in paragraph 1 Schedule 6 Finance act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

5. Trustees and key management personnel remuneration and expenses.

The Trustees neither received nor waived any remuneration during the year (2022 Nil).

	2023	2022
Expenses claimed by Trustees	1,699	198

The charity considers its key management personnel comprise the Trustees. Key management personnel are not remunerated.

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

6. Staff costs

The average monthly number of employees during the year was:	2023	2022
Administration	None	1
Wages to self employed contractors	16,828	15,036
Social security		
Defined contribution pensions		
Total	16,828	15,036

No employees received total employment benefits (excluding employer pension costs) of more than £60,000 (2022 none).

7. Net incoming / outgoing resources

Net incoming / outgoing resources are stated after charging:	2023	2022
Depreciation - owned assets	29,806	21,163
Independent examiner's fees	200	1800

8. Tangible fixed assets

	Long leasehold	Fixtures, fittings and equipment	Total
Cost, as at 1 January 2023	657,006	45,082	702,088
Additions		227	227
At 31 December 2023	657,006	45,309	702,315
Depreciation, at 1 January 2023	102,943	36,257	139,200
Charge for the year	26,025	3,781	29,806
At 31 December 2023	128,968	40,038	169,006
Net book value			
At 31 December 2023	528,038	5,271	533,309
At 31 December 2022	554,063	8,825	562,888

9. Debtors

	2023	2022
Gift aid claim	1,081	1,091
HMRC interest receivable		4
Prepayments	3,353	2,906
Total	4,438	4,001

10. Creditors

	2023	2022
Trade creditors	1,411	842
Hire deposits	600	800
Accrual - accountancy fee	200	1,800
Deferred income re event hire	1,885	275
Total	4,096	3,717

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

11. Movement of funds	Balance 1.1.2023	Incoming resources	Outgoing resources	Balance 31.12.23
Unrestricted funds				
General free reserves	69,399	64,467	-45,872	87,994
Unrestricted fixed assets	145,658	0	-12,009	133,649
	215,057	64,467	-57,881	221,643
Restricted funds				
Conversion of St John's church	417,230		-17,797	399,433
Community fund	9,500	40,380	-2,120	47,760
	426,730	40,380	-19,917	447,193
Total funds	641,787	104,847	-77,798	668,836

Comparative balances for the year to 31.12.2022	Balance 1.1.2022	Incoming resources	Outgoing resources	Balance 31.12.22
Unrestricted funds				
General free reserves	45,376	61,638	-37,615	69,399
Unrestricted fixed assets	153,968		-8,310	145,658
	199,344	61,638	-45,925	215,057
Restricted funds				
Conversion of St John's church	430,083		-12,853	417,230
Community fund		9,500		9,500
	430,083	9,500	-12,853	426,730
Total funds	629,427	58,772	-63,761	641,787

Unrestricted funds

"General" represents funds which have been accumulated for the general purposes of the charity

"Unrestricted fixed assets" represents unrestricted funds held as fixed assets which are not readily available.

Restricted funds

Conversion of St John's' - this represents restricted funds held as fixed assets which are not readily available

Community fund in 2022 represented a £9,500 grant to enable the training of volunteers.

Community fund in 2023 represented the balance of the above grant at £7,379, a grant of £2,060 towards replacement equipment, and a legacy of £38,321 for specific purposes.

12. Allocation of charity net assets

The net assets are held for the various funds as follows.

	Fixed assets	Net current assets	Long term liabilities	total
Unrestricted funds: General	133,936	87,707		221,643
Restricted funds	399,373	47,820		447,193
Total	533,309	135,527		668,836

Prior year net assets held for the various funds were as follows

Unrestricted funds: General	145,658	69,399		215,057
Restricted funds	417,230	9,500		426,730
Total	562,888	78,899		641,787

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS

13. Status of company

The company is a registered charity, limited by guarantee. The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £10 per member.

14. Related party transaction.

There were no related party transactions during the year (2022: none).

15. Prior year comparative statement of financial activities.

			Total
	Unrestricted	Restricted	2022
	Note		
Fundraising activities	46,555		46,555
Donations grants and legacy	15,047	9,500	24,547
Investments	36		36
Total income	61,638	9,500	71,138
Expenditure	45,925	12,853	58,778
Total expenditure	45,925	12,853	58,778
Net income / expenditure	15,713	-3,353	12,360
Net movement in funds	15,713	-3,353	12,360
Reconciliation of funds			
Funds brought forward at 1 January 2023	199,344	430,083	629,427
Total funds carried forward	215,057	426,730	641,787

BEMERTON COMMUNITY LIMITED
INCOME AND EXPENDITURE ACCOUNT

16. Income and expenditure		2023		2022
Income				
Donations	47,224		12,547	
Grants	2,060		9,500	
Covid 19 business support			2,500	
Total donations and grants		49284		24,547
Booking fees	18,085		16,071	
Community events	7,900		6,659	
School fees	13,000		13,100	
Reception & wedding fees	15,105		10,725	
Total fund raising activities		54090		46,555
Interest income	1,473	1,473	36	36
Total income		104,847		71,138
Expenditure				
Accountancy / Independent examiner's fee	200		1,800	
Bemerton Live professionals	980		1,337	
New ladder	227			
Cleaning	2,578		2,238	
Equipment repairs and renewals	7,792		2,507	
General expenses	1847		539	
Insurance	4,399		4,201	
Licences and subscriptions	744		2,421	
Light and heat	8,531		4,562	
Office expenses	2191		1,490	
Wages	16,828		15,036	
Rates and water	568		411	
Telephone and internet	1,118		833	
3rd party funds	-475			
Disposal proceeds			-150	
Waste management	464		390	
Total expenditure		47992		37615
Surplus / deficit		56,855		33,523
Depreciation				
Long leasehold	26,025		17,426	
Fixtures, fittings and equipment	3,781		3,737	
		29806		21,163
Net surplus / (deficit)		27,049		12,360

Accounts

**BEMERTON COMMUNITY LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

**Company No: 07098771
Charity No: 1136873**

BEMERTON COMMUNITY LIMITED
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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BEMERTON COMMUNITY LIMITED
CHARITY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

BOARD OF TRUSTEES:	N I Barsby E N M Curteis Dr L K Fountain J G MacKay Dr R H Scott Jupp P A Trevett S Trigger V Watts M A Willmot	(Chairman) - resigned 25 March 2022 - appointed 30 April 2023
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COMPANY SECRETARY:	J G MacKay
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REGISTERED OFFICE:	Myrtle Cottage Church Lane Salisbury SP2 9NR
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CHARITY ADDRESS:	St John's Place Lower Road Bemerton Salisbury SP2 9NP
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COMPANY NUMBER:	07098771
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CHARITY NUMBER:	1136873
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INDEPENDENT EXAMINER:	S J L Ellingham BA FCA DChA Fawcetts LLP Chartered Accountants Windover House St Ann Street Salisbury SP1 2DR
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BANKERS:	HSBC Bank plc 19 Minster Street Salisbury SP1 1TE
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BEMERTON COMMUNITY LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees (who are also directors of the charitable company for the purposes of company law) present their annual report, together with the independently examined financial statements of the charitable company for the year ended 31 December 2022 and confirm that they comply with the Charities Act 2011, the governing document and the Charities SORP 2019 (FRS 102).

Legal and administrative information set out on page 1 forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Bemerton Community Limited was incorporated on 8 December 2009. The company is registered with the Charity Commission for England and Wales (registration number 1136873). It is incorporated and registered in England and Wales as a company limited by guarantee and not having a share capital (company number 07098771). The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £10 per member. The charity is controlled by its governing document, a Deed of Trust.

Recruitment and appointment of new trustees

New trustees are recruited and appointed by the existing trustees as and when vacancies arise. No outside party can appoint trustees.

OBJECTIVES AND ACTIVITIES

Charitable Objects

The principal objects of the charity, as set out in its Memorandum of Association, are to bring the St. John's Church in Lower Bemerton back into use as a centre for the local community and to make sure it continues for the foreseeable future.

Significant Activities

The construction phase of the project to convert the St. John's Church commenced in September 2015 and was completed in June 2016. Since May 2016 the charity has been operating the church as St. John's Place providing an additional facility for the nearby Primary School and a popular venue for weddings, parties and a range of community services and events. The Chancel of the Church remains consecrated and is used for various religious events such as weddings, baptisms and funerals.

Public Benefit

The trustees confirm that they have complied with the duty in s17(5) of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, including 'Public benefit: reporting' [PB3].

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The results for the year and financial position of the charity are shown in the attached financial statements.

Total incoming resources increased by 21% on the previous year from £58,772 to £71,138. There was a welcome £15,542 year-on-year increase in booking and wedding fees, donation and grant income decreased by £3,210.

Total outgoing resources decreased by 8% on previous year from £63,761 to £58,778 due to a reduction in the cost of wages.

The cash position at the end of the year was £78,615 (2021: £50,218).

Continued on page 3

BEMERTON COMMUNITY LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Continued from page 2

FINANCIAL REVIEW AND RESULTS FOR THE YEAR (continued)

Reserves Policy

The trustees policy on the funding of reserves is based on the Charity Commission document CC19 and therefore recognises the need to hold reserves in order to deal with adverse changes in the levels of income and expenditure in future years. The charity's policy is to hold three to six months' running costs in reserves in the eventuality of the charity losing a primary source of income or having to close down completely. The required reserves equate to between £10,000 and £20,000. At 31 December 2022 free reserves amounted to £69,399.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD OF TRUSTEES:



J G MacKay - Trustee

Date: 5 July 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BEMERTON COMMUNITY LIMITED
FOR THE YEAR ENDED 31 DECEMBER 2022

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2022 which are set out on pages 5 to 15.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

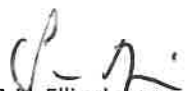
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


S J L Ellingham BA FCA DChA
Fawcetts LLP
Chartered Accountants
Windover House
St Ann Street
Salisbury
SP1 2DR

Date: 10 July 2023

BEMERTON COMMUNITY LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
INCOME FROM:					
Charitable activities					
Fundraising activities		46,555	-	46,555	31,013
Donations and legacies					
Donations, grants and legacies	2	15,047	9,500	24,547	27,757
Investments	3	36	-	36	2
Other		-	-	-	-
TOTAL INCOME		<u>61,638</u>	<u>9,500</u>	<u>71,138</u>	<u>58,772</u>
EXPENDITURE ON:					
Charitable activities					
		45,925	12,853	58,778	63,761
TOTAL EXPENDITURE	8	<u>45,925</u>	<u>12,853</u>	<u>58,778</u>	<u>63,761</u>
NET INCOME / (EXPENDITURE)		15,713	(3,353)	12,360	(4,989)
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		15,713	(3,353)	12,360	(4,989)
RECONCILIATION OF FUNDS:					
Total funds brought forward at 1 January 2022		199,344	430,083	629,427	634,416
TOTAL FUNDS CARRIED FORWARD		<u>215,057</u>	<u>426,730</u>	<u>641,787</u>	<u>629,427</u>

Total recognised gains and losses

The charity has no recognised gains or losses other than the surplus or deficit for the current or previous year.

Continuing operations

None of the charity's activities were acquired or discontinued during the current or previous year.

The notes form part of these financial statements.

BEMERTON COMMUNITY LIMITED (REGISTERED NUMBER: 07098771)

**BALANCE SHEET
31 DECEMBER 2022**

	Note	2022 £	2021 £
FIXED ASSETS:			
Tangible fixed assets	9	562,888	584,051
CURRENT ASSETS:			
Debtors	10	4,001	3,946
Cash at bank and in hand		<u>78,615</u>	<u>50,218</u>
TOTAL CURRENT ASSETS		82,616	54,164
LIABILITIES			
Creditors: Amounts due within one year	11	<u>(3,717)</u>	<u>(8,788)</u>
NET CURRENT ASSETS		<u>78,899</u>	<u>45,376</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	13	<u><u>641,787</u></u>	<u><u>629,427</u></u>
FUNDS			
Unrestricted funds: general	12	215,057	199,344
Restricted funds	12	426,730	430,083
TOTAL CHARITY FUNDS		<u><u>641,787</u></u>	<u><u>629,427</u></u>

For the financial year in question the company was entitled to exemption under Section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board of Trustees on 5 July 2023 and were signed on its behalf by:


J G MacKay - Trustee

The notes form part of these financial statements.

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Accounting convention

Bemerton Community Limited is a company limited by guarantee, incorporated and registered in England and Wales. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP 2019 (FRS 102)), the Charities Act 2011 and the Companies Act 2006. The charity does not meet the definition of a larger charity under the Charities SORP and is therefore exempt from the requirement to prepare a cash flow statement.

The financial statements are prepared on a going concern basis. The financial statements are prepared in Sterling (£) which is the functional currency of the charity. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated. The trustees have considered the financial position of the organisation and believe that it is currently a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The irrecoverable element of VAT is included within the item of expense to which it relates.

BEMERTON COMMUNITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES (continued)

Tangible fixed assets

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the Statement of Financial Activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 2% and 5% on cost
Fixtures, fittings and equipment	- 20% on cost

Debtors

Debtors are measured at their recoverable amounts.

Creditors and provisions

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

Pension costs

The charity makes pension contributions to a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. Contributions to this scheme are charged to the Statement of Financial Activities as they become payable.

Government grants and Coronavirus (COVID-19)

The charity has received support from the UK Government as part of a package of measures introduced to support organisations during the coronavirus pandemic. Government grants are recognised in the financial statements in the period in which they become receivable.

2. DONATIONS AND LEGACIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations, grants and legacies				
George Herbert room furniture	-	-	-	1,925
Friends of Bemerton	2,449	-	2,449	2,455
Gift Aid (including HMRC interest receivable)	1,095	-	1,095	1,121
General donations	9,003	-	9,003	5,702
Community Fund grant	-	9,500	9,500	-
Job Retention Scheme grant	-	-	-	6,140
Wiltshire Council - Area Board grant	-	-	-	1,014
COVID-19 Business Support grant	2,500	-	2,500	9,400
Total	15,047	9,500	24,547	27,757

BEMERTON COMMUNITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

3. INCOME FROM INVESTMENTS

All of the charity's income from investments arises from interest bearing deposit accounts.

4. TAXATION

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

5. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The trustees neither received nor waived any remuneration during the year (2021: £Nil).

The charity considers its key management personnel comprise the trustees. Key management personnel are not remunerated.

The trustees did not have any expenses reimbursed during the year (2021: £Nil).

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022 No.	2021 No.
Administration	<u>1</u>	<u>2</u>
	<u><u>1</u></u>	<u><u>2</u></u>

	2022 £	2021 £
Wages	15,036	19,670
Social security	-	910
Defined contribution pension costs	<u>-</u>	<u>-</u>
	<u><u>15,036</u></u>	<u><u>20,580</u></u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000 (2021: None).

7. NET INCOMING / (OUTGOING) RESOURCES

Net incoming / (outgoing) resources are stated after charging:

	2022 £	2021 £
Depreciation - owned assets	21,163	26,433
Independent examiner's fees	<u>1,800</u>	<u>1,080</u>

BEMERTON COMMUNITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

8. TOTAL RESOURCES EXPENDED

	2022	2021
	£	£
Charitable activities		
Accountancy - Independent examiner's fee	1,800	1,080
Bemerton Live professionals	1,337	839
Cleaning	2,238	2,451
Depreciation		
Long leasehold	17,426	17,426
Fixtures, fittings and equipment	3,737	9,007
Equipment repairs and renewals	2,507	1,139
Event costs	-	116
General expenses	539	1,050
Insurance	4,201	4,214
Licences and subscriptions	2,421	867
Light and heat	4,562	3,004
Office expenses	1,490	1,040
Wages and social security	15,036	20,580
Pension contributions	-	-
Rates and water	411	(61)
Telephone and internet	833	773
Disposal proceeds	(150)	-
Waste management	390	236
	<u>58,778</u>	<u>63,761</u>
Total resources expended	<u><u>58,778</u></u>	<u><u>63,761</u></u>

BEMERTON COMMUNITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

9. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures, fittings & equipment £	Total £
COST:			
At 1 January 2022	657,006	45,082	702,088
At 31 December 2022	<u>657,006</u>	<u>45,082</u>	<u>702,088</u>
DEPRECIATION:			
At 1 January 2022	85,517	32,520	118,037
Charge for the year	17,426	3,737	21,163
At 31 December 2022	<u>102,943</u>	<u>36,257</u>	<u>139,200</u>
NET BOOK VALUE:			
At 31 December 2022	<u>554,063</u>	<u>8,825</u>	<u>562,888</u>
At 31 December 2021	<u>571,489</u>	<u>12,562</u>	<u>584,051</u>

10. DEBTORS

	2022 £	2021 £
Gift Aid claim	1,091	1,121
HMRC Interest receivable	4	-
Prepayments	<u>2,906</u>	<u>2,825</u>
	<u>4,001</u>	<u>3,946</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	842	-
Hire deposits	800	3,800
Social security and other taxes	-	68
Accruals - Independent examiner's fee	1,800	1,080
Deferred income - Wedding hire	<u>275</u>	<u>3,840</u>
	<u>3,717</u>	<u>8,788</u>

BEMERTON COMMUNITY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

12. MOVEMENT OF FUNDS

	Balance at 01/01/2022 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/12/2022 £
Unrestricted funds					
General free reserves	45,376	61,638	(37,615)	-	69,399
Unrestricted fixed assets	153,968	-	(8,310)	-	145,658
	<u>199,344</u>	<u>61,638</u>	<u>(45,925)</u>	<u>-</u>	<u>215,057</u>
Restricted funds					
Conversion of St. John's Church	430,083	-	(12,853)	-	417,230
Community Fund	-	9,500	-	-	9,500
George Herbert room furniture	-	-	-	-	-
	<u>430,083</u>	<u>9,500</u>	<u>(12,853)</u>	<u>-</u>	<u>426,730</u>
Total funds	<u>629,427</u>	<u>71,138</u>	<u>(58,778)</u>	<u>-</u>	<u>641,787</u>

Comparative balances for the year ended 31 December 2021:

	Balance at 01/01/2021 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/12/2021 £
Unrestricted funds					
General free reserves	30,997	51,707	(37,328)	-	45,376
Unrestricted fixed assets	160,483	3,645	(13,580)	3,420	153,968
	<u>191,480</u>	<u>55,352</u>	<u>(50,908)</u>	<u>3,420</u>	<u>199,344</u>
Restricted funds					
Conversion of St. John's Church	442,936	-	(12,853)	-	430,083
Black-out blinds	-	1,014	-	(1,014)	-
George Herbert room furniture	-	2,406	-	(2,406)	-
	<u>442,936</u>	<u>3,420</u>	<u>(12,853)</u>	<u>(3,420)</u>	<u>430,083</u>
Total funds	<u>634,416</u>	<u>58,772</u>	<u>(63,761)</u>	<u>-</u>	<u>629,427</u>

BEMERTON COMMUNITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

12. MOVEMENT OF FUNDS (continued)

UNRESTRICTED FUNDS:

General

This represents funds which have been accumulated for the general purposes of the charity.

Unrestricted fixed assets

This represents unrestricted funds held as fixed assets and are not readily available.

RESTRICTED FUNDS:

Conversion of St. John's Church

This represents restricted funds held as fixed assets and are not readily available.

Community Fund

This represents a grant received from the National Lottery Community Fund to enable the training of volunteers at St John's Place, Bemerton. A Volunteer Co-ordinator was appointed in early 2023.

George Herbert room furniture

This represents donations received for the purchase of specific items of furniture. A transfer from this fund took place in the prior year in recognition of the satisfaction of the original restrictions.

Black-out blinds

This represents a grant received for the installation of black-out blinds in St John's Church. A transfer from this fund took place in the prior year in recognition of the satisfaction of the original restriction.

13. ALLOCATION OF THE CHARITY NET ASSETS

The net assets are held for the various funds as follows:

	Fixed Assets £	Net Current Assets £	Long-term Liabilities £	Total £
Unrestricted funds: general	145,658	69,399	-	215,057
Restricted funds	417,230	9,500	-	426,730
Total	<u>562,888</u>	<u>78,899</u>	<u>-</u>	<u>641,787</u>

Prior year net assets held for the various funds were as follows:

	Fixed Assets £	Net Current Assets £	Long-term Liabilities £	Total £
Unrestricted funds: general	153,968	45,376	-	199,344
Restricted funds	430,083	-	-	430,083
Total	<u>584,051</u>	<u>45,376</u>	<u>-</u>	<u>629,427</u>

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

14. STATUS OF COMPANY

The company is a registered charity limited by guarantee. The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £10 per member.

15. RELATED PARTY TRANSACTIONS

There are no related party transactions during the year (2021: None).

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

16. PRIOR YEAR COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted £	Restricted £	Total 2021 £
INCOME FROM:				
Charitable activities				
Fundraising activities		31,013	-	31,013
Donations and legacies	2			
Donations and grants		24,337	3,420	27,757
Investments	3	2	-	2
Other		-	-	-
TOTAL INCOME		55,352	3,420	58,772
EXPENDITURE ON:				
Charitable activities				
		50,908	12,853	63,761
TOTAL EXPENDITURE	8	50,908	12,853	63,761
NET EXPENDITURE		4,444	(9,433)	(4,989)
Transfers between funds		3,420	(3,420)	-
NET MOVEMENT IN FUNDS		7,864	(12,853)	(4,989)
RECONCILIATION OF FUNDS:				
Total funds brought forward at 1 January 2021		191,480	442,936	634,416
TOTAL FUNDS CARRIED FORWARD at 31 December 2021		199,344	430,083	629,427

BEMERTON COMMUNITY LIMITED
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022		2021	
	£	£	£	£
Income:				
Donations	12,547		11,203	
Grants	9,500		1,014	
Grants - Job Retention Scheme	-		6,140	
Grants - COVID-19 Business Support	2,500		9,400	
Total Donations & Grants		24,547		27,757
Booking fees	16,071		9,484	
Community Events	6,659		2,179	
School fees	13,100		13,000	
Wedding fees	10,725		6,350	
Miscellaneous	-		-	
Total Fund Raising Activities		46,555		31,013
Other income:				
Deposit account interest		36		2
		71,138		58,772
Expenditure:				
Accountancy - Independent examiner's fee	1,800		1,080	
Bemerton Live professionals	1,337		839	
Cleaning	2,238		2,451	
Equipment repairs and renewals	2,507		1,139	
Event costs	-		116	
General expenses	539		1,050	
Insurance	4,201		4,214	
Licences and subscriptions	2,421		867	
Light and heat	4,562		3,004	
Office expenses	1,490		1,040	
Wages and social security	15,036		20,580	
Pension contributions	-		-	
Rates and water	411		(61)	
Telephone and internet	833		773	
Disposal proceeds	(150)		-	
Waste management	390		236	
		37,615		37,328
		33,523		21,444
Depreciation:				
Long leasehold	17,426		17,426	
Fixture, fittings and equipment	3,737		9,007	
		21,163		26,433
NET SURPLUS / (DEFICIT)		12,360		(4,989)

This page does not form part of the statutory financial statements.

2022 mercifully saw the end of Covid restrictions, and we were able progressively to move back to full time operations.

In 2021 the government offered substantial support by way of grants and furlough payments which kept our finances in good order. We received a little extra covid support in 2022, which together with an excellent operating result saw our year end finances stronger than ever before.

In 2022:

- The school remained our core and indeed key user, and kindly they kept paying throughout the lockdowns.
- Weddings + receptions picked up by 69% @10.7k, & ditto Booking Fees up 99% @18.9k.
- Donations & Gift aid were steady, whilst Grants fell for obvious reasons albeit we received 9.5k for Volunteer co-ordination, which we started spending in Feb23.

Overall revenues rose 21% to 71k (59k).

Overall expenses remained under tight control and were steady at 38k (37k), in good part thanks to term contracts for Gas & Electricity which terminated in spring 2023.

Operating result was thus 33.5k (21.4k), which post depreciation @ 21.1k (26.4k) gave a P&L of 12.4k (-5k).

The main Capex program was, to all intents and purposes, concluded in 2021, which does not exclude further Capex on an ad hoc basis in the future.

The single most important number is that of Free Cash which rose by £25k to £66,748 (£44,441).

So, we ended the year stronger than ever.

Key numbers calendar 2022. (Accrual, not cash basis):

Revenue	2022	2021	
School	13,100	13,000	
Weddings	10,725	6,350	
Community events	3,880	2,179	G Herbert, M Hist, Bem Live / Talks
Booking fees	18,850	9,484	Hirings
Interest	36	2	
Total	46,591	31,015	
Donations, grants etc.			
Donations	11,453	11,203	Friends, G Aid, Open Gdns,
Gift Aid	1,124	1,014	
Grants – Job retention scheme		6,140	
Grants – Covid business support	2,500	9,400	
Grants – Volunteer co-ordination	9,500		
Total	24,547	27,757	
Total income	71,138	58,772	
Expenses			
Payroll	15,036	20,580	
Insurance	4,201	4,214	
Utilities	4,562	3,004	Gas, elec
Community events	1,337	955	B live, etc
Admin costs	7,083	4,810	Audit, office etc, phones, licenses,
Building costs	5,396	3,765	Clean, Alarms, water n waste, repairs
Total	37,615	37,328	
Operating result	33,523	21,444	
Depreciation	21,163	26,433	
P&L	12,360	-4,989	
Cash – gross	78,615	50,218	
Advance payments	1,075	7,640	
Capital commitments	0	0	
3 rd party cash	10,792	1,136	
Cash – net	66,748	41,441	

Nick Saint
Treasurer

Accounts

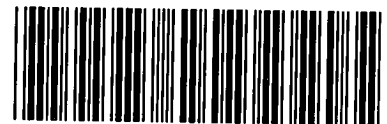
BEMERTON COMMUNITY LIMITED
(A Company Limited by Guarantee)

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2021

Company Number: 07098771
Charity Number: 1136873

TUESDAY



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COMPANIES HOUSE

BEMERTON COMMUNITY LIMITED
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FOR THE YEAR ENDED 31 DECEMBER 2021

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BEMERTON COMMUNITY LIMITED
CHARITY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021

BOARD OF TRUSTEES:	N I Barsby E N M Curteis J G MacKay Dr R H Scott Jupp P A Trevett S Trigger V Watts M A Willmot Rev'd K Martin	(Chairman) - resigned 25 March 2022 - appointed 1 September 2021 - appointed 11 March 2021 & - resigned 18 November 2021
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COMPANY SECRETARY:	J G MacKay
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REGISTERED OFFICE:	Myrtle Cottage Church Lane Salisbury SP2 9NR
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COMPANY NUMBER:	07098771
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CHARITY NUMBER:	1136873
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INDEPENDENT EXAMINER:	S J L Ellingham BA FCA DChA Fawcetts LLP Chartered Accountants Windover House St Ann Street Salisbury SP1 2DR
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BANKERS:	HSBC Bank plc 19 Minster Street Salisbury SP1 1TE
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BEMERTON COMMUNITY LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees (who are also directors of the charitable company for the purposes of company law) present their annual report, together with the independently examined financial statements of the charitable company for the year ended 31 December 2021 and confirm that they comply with the Charities Act 2011, the governing document and the Charities SORP 2019 (FRS 102).

Legal and administrative information set out on page 1 forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Bemerton Community Limited was incorporated on 8 December 2009. The company is registered with the Charity Commission for England and Wales (registration number 1136873). It is incorporated and registered in England and Wales as a company limited by guarantee and not having a share capital (company number 07098771). The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £10 per member. The charity is controlled by its governing document, a Deed of Trust.

Recruitment and appointment of new trustees

New trustees are recruited and appointed by the existing trustees as and when vacancies arise. No outside party can appoint trustees.

OBJECTIVES AND ACTIVITIES

Charitable Objects

The principal objects of the charity, as set out in its Memorandum of Association, are to bring the St. John's Church in Lower Bemerton back into use as a centre for the local community and to make sure it continues for the foreseeable future.

Significant Activities

The construction phase of the project to convert the St. John's Church commenced in September 2015 and was completed in June 2016. Since May 2016 the charity has been operating the church as St. John's Place providing an additional facility for the nearby Primary School and a popular venue for weddings, parties and a range of community services and events. The Chancel of the Church remains consecrated and is used for various religious events such as weddings, baptisms and funerals.

Public Benefit

The trustees confirm that they have complied with the duty in s17(5) of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, including 'Public benefit: reporting' [PB3].

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The results for the year and financial position of the charity are shown in the attached financial statements.

Total incoming resources increased by 2.0% on the previous year from £57,603 to £58,777. Whilst there was a welcome £10,324 year-on-year increase in booking and wedding fees, donation and grant income decreased by £4,895 year-on-year.

Total outgoing resources remained steady, decreasing by 4.2% on the previous year from £66,545 to £63,761 due to cost savings arising from the closure of St. John's Place in the first part of 2021 as a result of the various 'lockdowns' and generally prudent management.

The cash position at the end of the year was £50,218 (2020: £39,824).

Continued on page 3

BEMERTON COMMUNITY LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Continued from page 2

FINANCIAL REVIEW AND RESULTS FOR THE YEAR (continued)

Reserves Policy

The trustees policy on the funding of reserves is based on the Charity Commission document CC19 and therefore recognises the need to hold reserves in order to deal with adverse changes in the levels of income and expenditure in future years. The charity's policy is to hold three to six months' running costs in reserves in the eventuality of the charity losing a primary source of income or having to close down completely. The required reserves equate to between £10,000 and £20,000. At 31 December 2021 free reserves amounted to £49,021.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD OF TRUSTEES:



J G MacKay - Trustee

Date: 7 Sept. 2022

BEMERTON COMMUNITY LIMITED

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEMERTON COMMUNITY LIMITED
FOR THE YEAR ENDED 31 DECEMBER 2021**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2021 which are set out on pages 5 to 15.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



S J L Ellingham BA FCA DChA
Fawcetts LLP
Chartered Accountants
Windover House
St Ann Street
Salisbury
SP1 2DR

Date: 8 September 2022

BEMERTON COMMUNITY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
INCOME FROM:					
Charitable activities					
Fundraising activities		31,013	-	31,013	24,938
Donations and legacies					
Donations, grants and legacies	2	24,337	3,420	27,757	32,652
Investments	3	2	-	2	13
Other		-	-	-	-
TOTAL INCOME		<u>55,352</u>	<u>3,420</u>	<u>58,772</u>	<u>57,603</u>
EXPENDITURE ON:					
Charitable activities		50,908	12,853	63,761	66,545
TOTAL EXPENDITURE	8	<u>50,908</u>	<u>12,853</u>	<u>63,761</u>	<u>66,545</u>
NET INCOME / (EXPENDITURE)		4,444	(9,433)	(4,989)	(8,942)
Transfers between funds		<u>3,420</u>	<u>(3,420)</u>	-	-
NET MOVEMENT IN FUNDS		7,864	(12,853)	(4,989)	(8,942)
RECONCILIATION OF FUNDS:					
Total funds brought forward at 1 January 2021		191,480	442,936	634,416	643,358
TOTAL FUNDS CARRIED FORWARD		<u>199,344</u>	<u>430,083</u>	<u>629,427</u>	<u>634,416</u>

Total recognised gains and losses

The charity has no recognised gains or losses other than the deficit for the current or previous year.

Continuing operations

None of the charity's activities were acquired or discontinued during the current or previous year.

The notes form part of these financial statements

BEMERTON COMMUNITY LIMITED (REGISTERED NUMBER: 07098771)

BALANCE SHEET

31 DECEMBER 2021

	Note	2021 £	2020 £
FIXED ASSETS:			
Tangible fixed assets	9	584,051	603,419
CURRENT ASSETS:			
Debtors	10	3,946	3,293
Cash at bank and in hand		<u>50,218</u>	<u>39,824</u>
TOTAL CURRENT ASSETS		54,164	43,117
LIABILITIES			
Creditors: Amounts due within one year	11	<u>(8,788)</u>	<u>(12,120)</u>
NET CURRENT ASSETS		<u>45,376</u>	<u>30,997</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	13	<u>629,427</u>	<u>634,416</u>
FUNDS			
Unrestricted funds: general	12	199,344	191,480
Restricted funds	12	430,083	442,936
TOTAL CHARITY FUNDS		<u>629,427</u>	<u>634,416</u>

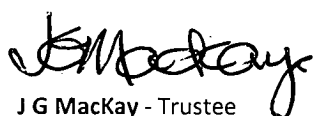
For the financial year in question the company was entitled to exemption under Section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board of Trustees on 7 Sept 2022 and were signed on its behalf by:


J G MacKay - Trustee

The notes form part of these financial statements

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Accounting convention

Bemerton Community Limited is a company limited by guarantee, incorporated and registered in England and Wales. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP 2019 (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

The financial statements are prepared on a going concern basis. The financial statements are prepared in Sterling (£) which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The trustees have considered the financial position of the organisation and believe that it is currently a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The irrecoverable element of VAT is included within the item of expense to which it relates.

BEMERTON COMMUNITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES (continued)

Tangible fixed assets

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the Statement of Financial Activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 2% and 5% on cost
Fixtures, fittings and equipment	- 20% on cost

Debtors

Debtors are measured at their recoverable amounts.

Creditors and provisions

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

Pension costs

The charity makes pension contributions to a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. Contributions to this scheme are charged to the Statement of Financial Activities as they become payable.

Government grants and Coronavirus (COVID-19)

The charity has received support from the UK Government as part of a package of measures introduced to support organisations during the coronavirus pandemic. Government grants are recognised in the financial statements in the period in which they become receivable.

2. DONATIONS AND LEGACIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations, grants and legacies				
George Herbert room furniture	-	1,925	1,925	9,890
Friends of Bemerton	2,455	-	2,455	2,410
Gift Aid receivable	640	481	1,121	2,984
General donations	5,702	-	5,702	1,275
Job Retention Scheme grant	6,140	-	6,140	6,093
Wiltshire Council - Area Board grant	-	1,014	1,014	-
COVID-19 Business Support grant	9,400	-	9,400	10,000
Total	24,337	3,420	27,757	32,652

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

3. INCOME FROM INVESTMENTS

All of the charity's income from investments arises from interest bearing deposit accounts.

4. TAXATION

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

5. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The trustees neither received nor waived any remuneration during the year (2020: £Nil).

The charity considers its key management personnel comprise the trustees. Key management personnel are not remunerated.

The trustees did not have any expenses reimbursed during the year (2020: £Nil).

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021 No.	2020 No.
Administration	<u>2</u>	<u>2</u>
	<u><u>2</u></u>	<u><u>2</u></u>

	2021 £	2020 £
Salaries	19,670	19,706
Social security	910	760
Defined contribution pension costs	<u>-</u>	<u>-</u>
	<u><u>20,580</u></u>	<u><u>20,466</u></u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000 (2020: None).

7. NET OUTGOING RESOURCES

Net outgoing resources are stated after charging:

	2021 £	2020 £
Depreciation - owned assets	26,433	25,036
Independent examiner's fees	<u>1,080</u>	<u>1,020</u>

BEMERTON COMMUNITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

8. TOTAL RESOURCES EXPENDED

	2021	2020
	£	£
Charitable activities		
Accountancy	-	1,249
Accountancy - Independent examiner's fee	1,080	1,020
Advertising	-	643
Bemerton Live professionals	839	576
Cleaning	2,451	1,934
COVID-19 compliance expenses	-	529
Depreciation		
Long leasehold	17,426	17,433
Fixtures, fittings and equipment	9,007	7,603
Equipment repairs and renewals	1,139	4,625
Event costs	116	-
General expenses	1,050	87
Insurance	4,214	4,454
Licences and subscriptions	867	70
Light and heat	3,004	3,700
Office expenses	1,040	560
Pension	-	-
Rates and water	(61)	474
Telephone and internet	773	883
Wages	20,580	20,465
Waste management	236	240
	<u>63,761</u>	<u>66,545</u>
Total resources expended	<u><u>63,761</u></u>	<u><u>66,545</u></u>

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures, fittings & equipment £	Total £
COST:			
At 1 January 2021	657,006	38,017	695,023
Additions		7,065	7,065
Disposals	-	-	-
At 31 December 2021	657,006	45,082	702,088
DEPRECIATION:			
At 1 January 2021	68,091	23,513	91,604
Charge for the year	17,426	9,007	26,433
Eliminated on disposals	-	-	-
At 31 December 2021	85,517	32,520	118,037
NET BOOK VALUE:			
At 31 December 2021	571,489	12,562	584,051
At 31 December 2020	588,915	14,504	603,419

10. DEBTORS

	2021 £	2020 £
Trade debtors	-	-
Gift Aid claim	1,121	2,255
Job Retention Scheme grant	-	1,038
Prepayments	2,825	-
	3,946	3,293

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Hire deposits	3,800	3,550
Social security and other taxes	68	-
Accruals - independent examiner's fee	1,080	1,020
Deferred income - wedding hire	3,840	7,550
	8,788	12,120

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

12. MOVEMENT OF FUNDS

	Balance at 01/01/2021 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/12/2021 £
Unrestricted funds					
General free reserves	30,997	55,352	(37,328)	-	49,021
Unrestricted fixed assets	160,483	-	(13,580)	3,420	150,323
	<u>191,480</u>	<u>55,352</u>	<u>(50,908)</u>	<u>3,420</u>	<u>199,344</u>
Restricted funds: fixed assets					
Conversion of St. John's Church	442,936	-	(12,853)	-	430,083
Black-out blinds	-	1,014	-	(1,014)	-
George Herbert room furniture	-	2,406	-	(2,406)	-
	<u>442,936</u>	<u>3,420</u>	<u>(12,853)</u>	<u>(3,420)</u>	<u>430,083</u>
Total funds	<u>634,416</u>	<u>58,772</u>	<u>(63,761)</u>	<u>-</u>	<u>629,427</u>

Comparative balances for the year ended 31 December 2020:

	Balance at 01/01/2020 as restated £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/12/2020 £
Unrestricted funds					
General free reserves	26,908	43,748	(41,509)	1,850	30,997
Unrestricted fixed assets	158,811	3,965	(12,183)	9,890	160,483
	<u>185,719</u>	<u>47,713</u>	<u>(53,692)</u>	<u>11,740</u>	<u>191,480</u>
Restricted funds: fixed assets					
Conversion of St. John's Church	455,789	-	(12,853)	-	442,936
Pathway lighting	1,850	-	-	(1,850)	-
George Herbert room furniture	-	9,890	-	(9,890)	-
	<u>457,639</u>	<u>9,890</u>	<u>- 12,853</u>	<u>(11,740)</u>	<u>442,936</u>
Total funds	<u>643,358</u>	<u>57,603</u>	<u>(66,545)</u>	<u>-</u>	<u>634,416</u>

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

12. MOVEMENT OF FUNDS (continued)

UNRESTRICTED FUNDS:

General

This represents funds which have been accumulated for the general purposes of the charity.

Unrestricted fixed assets

This represents unrestricted funds held as fixed assets and are not readily available.

RESTRICTED FUNDS:

Conversion of St. John's Church

This represents restricted funds held as fixed assets and are not readily available.

George Herbert room furniture

This represents donations for the purchase of specific items of furniture. A transfer from this fund took place during the current and prior year in recognition of the satisfaction of the original restrictions.

Black-out blinds

This represents a grant received for the installation of black-out blinds in St John's Church. A transfer from this fund took place during the year in recognition of the satisfaction of the original restriction.

Pathway lighting

This represents a grant received for the installation of pathway lighting. A transfer from this fund took place during the prior year in recognition of the satisfaction of the original restriction.

13. ALLOCATION OF THE CHARITY NET ASSETS

The net assets are held for the various funds as follows:

	Fixed Assets £	Net Current Assets £	Long-term Liabilities £	Total £
Unrestricted funds: general	153,968	45,376	-	199,344
Restricted funds	430,083	-	-	430,083
Total	<u>584,051</u>	<u>45,376</u>	<u>-</u>	<u>629,427</u>

Prior year net assets held for the various funds were as follows:

	Fixed Assets £	Net Current Assets £	Long-term Liabilities £	Total £
Unrestricted funds: general	160,483	30,997	-	191,480
Restricted funds	442,936	-	-	442,936
Total	<u>603,419</u>	<u>30,997</u>	<u>-</u>	<u>634,416</u>

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

14. OPERATING LEASE COMMITMENTS

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Within one year	<u>-</u>	<u>-</u>

15. CAPITAL COMMITMENTS

	2021 £	2020 £
Contracted but not provided for in these financial statements	<u>-</u>	<u>-</u>

16. STATUS OF COMPANY

The company is a registered charity limited by guarantee. The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £10 per member.

17. RELATED PARTY TRANSACTIONS

There are no related party transactions during the period (2020: None).

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

18. PRIOR YEAR COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted £	Restricted £	Total 2020 £
INCOME FROM:				
Charitable activities				
Fund raising activities		24,938	-	24,938
Donations and legacies	2			
Donations and grants		22,762	9,890	32,652
Investments	3	13	-	13
Other		-	-	-
TOTAL INCOME		47,713	9,890	57,603
EXPENDITURE ON:				
Raising funds		-	-	-
Charitable activities		53,692	12,853	66,545
TOTAL EXPENDITURE	8	53,692	12,853	66,545
NET EXPENDITURE		(5,979)	(2,963)	(8,942)
Transfers between funds		11,740	(11,740)	-
NET MOVEMENT IN FUNDS		5,761	(14,703)	(8,942)
RECONCILIATION OF FUNDS:				
Total funds brought forward at 1 January 2020		131,367	511,991	643,358
Prior year adjustment		54,352	(54,352)	
TOTAL FUNDS CARRIED FORWARD at 31 December 2020		191,480	442,936	634,416

2021 marked the second year of the Covid pandemic, and for the first seven months of the year St John's Place was shut in accordance with governmental guidelines, which severely disrupted the ability of the community and commercial users to use the facility. In August there were a couple of rather tentative uses, and things then strengthened as of September, but with some wariness remaining.

We had to furlough both the manager and caretaker for extended periods, but slowly increased hours from the early summer as the lockdowns eased, returning to full service and full employment hours by September 2021.

Happily the government offered substantial support by way of grants and furlough payments which kept our finances in good order, and we end 2021 stronger than we started, which I'll cover in a moment.

The Capex program was, to all intents and purposes concluded, as the following were achieved:

- Lighting system for the pathway to the Lynch gate £1558.

- Blinds at the west end of the church to improve visibility of the screen £2929.

- Outside banner £228.

- Key-safe £60 to enable some users to let themselves in and out.

- Data terminal and software for the George Herbert room £1645.

- Notice & display boards in the George Herbert room £645.

In terms of activities, the school remains our core and indeed key user, and very kindly they kept paying throughout the lockdowns.

Weddings + reception were able to resume with pre-covid bookings at last fulfilled, and bookings for classes and events recover well as of September, but Community events which are deliberately less remunerative and where there is less room for a bounce back suffered from the lock down.

Despite all the problems sales rose 24% to 31k (25k), which is satisfactory.

Income from donations / grants etc. fell 15.2% principally due to less governmental support. Other receipts held up well given the circumstances.

Expenses were kept under tight control, and fell 4.9k, mainly due to a £3.5k decrease in equipment renewals and repairs.

The single most important number is that of Free Cash which rose by £18.9k to £41.4k (£22.5k), the main contributor being all the Governmental support at £16.6k – bless them!

So, we ended the year stronger than ever, as prepared as we can be to face the further blasts of a lack of weddings, recession, and fuel cost rises.

Key numbers calendar 2021. (Accrual, not cash basis):

Revenue	2021	2020	
School	13,000	13,000	
Weddings	6,350		
Community events	2,179	3,388	G Herbert, M Hist, Bem Live
Booking fees	9484	5,510	Hirings
Interest	2	13	
Total	31,015	24,938	
Donations, grants etc.			
Donations	11,203	11,619	Friends, G Aid, Open Gdns,
Grants	1,014	4,940	
Grants – Job retention scheme	6,140	6,093	
Grants – Covid business support	9,400	10,000	
Total	27,757	32,652	
Total income	58,772	57,603	
Expenses			
Payroll	20,580	20,465	
Insurance	4,214	4,454	
Utilities	3,004	3,700	Gas, elec
Community events	955	576	B live, etc
Admin costs	4,810	5,041	Audit, office, sundry, phones, licenses,
Building costs	3,765	7,273	clean, Alarms, water n waste, repairs
Total	37,328	41,509	
Depreciation	26,433	25,036	
Result	-4,989	-8,942	
Cash – gross	50,218	39,824	
Advance payments	7,640	11,320	
Capital commitments	0	4,000	
3 rd party cash	1,136	2 026	
Cash – net	41,441	22,478	

Nick Saint
Treasurer

Accounts

Bemerton Community Ltd. Treasurer's Report for 2020

In 2019 we were able to finally achieve our financial goal of breaking even. Although we had a small loss of £830 on our Trading account, our Friends program and donations amounted to £4,137 which more than filled the gap.

At the beginning of 2020 we were confident that we could be in surplus on the Trading account as the outlook for general hires as well as weddings was looking good. Then, of course, Covid changed the landscape entirely. In March the first Covid lockdown began. Because St. John's Primary School remained open for children of key workers our 2 part time employees continued to work to 'keep the lights on', deal with some routine maintenance and prepare for re-opening such as purchasing PPE etc. and planning for deep cleans etc. Fortunately, the school continued to pay their full hire fee and made limited use of SJP as permitted under the lockdown rules.

We furloughed Paula and Gerhard fully in May and June and partially from August when the programme added that part-time feature and topped up the grants to keep total pay unchanged. As the first lockdown was relaxed and after careful risk assessment and planning, on 12 Aug. the Bemerton Film Society held the first event since lockdown started. The socially distanced tickets were quickly sold out as were the events in Sept & Oct.!

In early September the only wedding reception of 2020 was held with a restricted audience and mostly outside. There was also a Church wedding in October. Yoga re-started in Sept and an exercise class was added in Oct. Paula also had other exercise classes booked to start before the end of the year. Weekend bookings were restarting slowly with a Yoga workshop in October and others in the diary. A very successful Community event – a Plant Sale in Sept. raised over £600.

However, growing Covid infection rates, admissions and deaths resulted in a second lockdown on 31 Oct. with a further third lockdown level in Dec. which meant that only the school was using the facility and then quite infrequently.

The Community Events team had been actively discussing how best to deal with the pandemic and hosted the first Bemerton Talks via Zoom on 22 Oct. which was attended by 43 people (including 2 from abroad) and raised over £90.

We were still able to make progress by conducting a review of required maintenance with the help of Paul Stevens. This resulted in a number of repairs to gutters, skylights & windows and painting of the wooden doors in 2020 and more has been subsequently done in 2021.

In addition, we were able to implement the following improvements:

- The Bemerton Local History Society and the George Herbert in Bemerton groups designed and had constructed a very beautiful set of furniture to house their respective archives and resources. Made possible in part by the grant of £4,940 from the Salisbury Community Area Board made to the GHIB group together with donations from the GHIB and BLHS own funds.
- Safety was improved by installing new handrails at the steps in the main path with the help of a Salisbury City Council grant from 2018
- An exit light was put up in the chancel to comply with requirements from a fire safety review.
- The main pathway bollard lights were purchased with support from a Salisbury Area Board grant of £1,850; installed in 2021.

Financial highlights:

Trading income was down dramatically of course from £50,376 to £24,938. Trading expenses were lower from £51,206 to £41,508 with utilities, contract staff and cleaning, but salaries and insurance were unchanged and maintenance and repairs were up. We also had Covid related costs for PPE, hand wash and deep cleaning. The following chart summarizes the Trading year.

Trading account				
		2020	2019	Comments on 2020
INCOME				
	School Fees	£ 13,000	£ 13,000	
	Booking Fees	£ 5,510	£ 15,897	
	Wedding Fees		£ 8,800	
	Community Events	£ 3,388	£ 9,617	Bemerton Live, Bemerton Talks, Film Society, Plant sale
	Miscellaneous	£ 3,040	£ 3,062	Church % of utilities, insurance claim
	Total	£ 24,938	£ 50,376	
EXPENSES				
	Wages & Costs	£ 20,465	£ 21,409	
	Cleaning	£ 1,934	£ 4,895	
	Admin & Mktg	£ 643	£ 3,286	
	Covid 19 expenses	£ 529	£ -	
	Utilities	£ 5,296	£ 6,572	
	Maintenance	£ 4,625	£ 2,057	Break-in repairs, 5yr Fire&Elect. checks, boiler, paint, gutter etc
	Community events	£ 576	£ 4,313	Bemerton Live professionals
	Insurance	£ 4,454	£ 4,988	
	Miscellaneous	£ 2,986	£ 3,687	Accountancy, payroll, laptop replacement
	Total	£ 41,508	£ 51,207	
TRADING PROFIT / LOSS		-£ 16,570	-£ 831	

Donations & Grants on the other hand were much higher from £5,987 to £32,665 which included £6,093 in Government Furlough payments and a £10,000 Covid Business Support grant.

Capital expenses were £13,606 (the vast majority funded from donations and grants) with the addition of an emergency light in the Chancel, new railings at the front steps and the George Herbert room furniture. The bollard lights for the main pathway were purchased though not installed until 2021.

Capital account				
		2020	2019	Comments on 2020
INCOME				
	Grants & Trusts	£ 14,940	£ 1,850	Wiltshire Council - Covid-19 Discretionary Grants £10,000 Wiltshire Council - GH room grant £4,940
	Donations	£ 9,209	£ 1,838	GH room, Gift Aid, misc. donations
	Friends programme	£ 2,410	£ 2,300	
	Furlough payments	£ 6,093		HMRC Charities - Furlough relief
	Events & miscellaneous	£ 13	£ 7	
	Total	£ 32,665	£ 5,995	
EXPENSES				
	Building improvements	£ 13,606	£ 12,241	Railings, GH room, Chancel exit light, pathway lights (installed 2021)
	Depreciation	£ 25,036	£ 22,636	
	Total	£ 38,643	£ 34,877	

John MacKay

Trustee (and Treasurer during 2020)

30 July 2020

BEMERTON COMMUNITY LIMITED
(A Company Limited by Guarantee)

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2020

Company Number: 07098771
Charity Number: 1136873

BEMERTON COMMUNITY LIMITED
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FOR THE YEAR ENDED 31 DECEMBER 2020

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BEMERTON COMMUNITY LIMITED
CHARITY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2020

BOARD OF TRUSTEES: N I Barsby (Chairman)
E N M Curteis
J G MacKay
Dr R H Scott Jupp
P A Trevett
V Watts
M A Willmot
Rev'd K Martin - appointed 11 March 2021

COMPANY SECRETARY: J G MacKay

REGISTERED OFFICE: Myrtle Cottage
Church Lane
Salisbury
SP2 9NR

COMPANY NUMBER: 07098771

CHARITY NUMBER: 1136873

INDEPENDENT EXAMINER: S J L Ellingham BA FCA DChA
Fawcetts LLP
Chartered Accountants
Windover House
St Ann Street
Salisbury
SP1 2DR

BANKERS: HSBC Bank plc
19 Minster Street
Salisbury
SP1 1TE

BEMERTON COMMUNITY LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees (who are also directors of the charitable company for the purposes of company law) present their annual report, together with the independently examined financial statements of the charitable company for the year ended 31 December 2020 and confirm that they comply with the Charities Act 2011, the governing document and the Charities SORP 2019 (FRS 102).

Legal and administrative information set out on page 1 forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Bemerton Community Limited was incorporated on 8 December 2009. The company is registered with the Charity Commission for England and Wales (registration number 1136873). It is incorporated and registered in England and Wales as a company limited by guarantee and not having a share capital (company number 07098771). The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £10 per member. The charity is controlled by its governing document, a Deed of Trust.

Recruitment and appointment of new trustees

New trustees are recruited and appointed by the existing trustees as and when vacancies arise. No outside party can appoint trustees.

OBJECTIVES AND ACTIVITIES

Charitable Objects

The principal objects of the charity, as set out in its Memorandum of Association, are to bring the St. John's Church in Lower Bemerton back into use as a centre for the local community and to make sure it continues for the foreseeable future.

Significant Activities

The construction phase of the project to convert the St. John's Church commenced in September 2015 and sufficient funds have since been raised over the life of the project to ensure its completion. We are happy to say that the project was successfully completed in June 2016. Since May 2016 the charity has been operating the church as St. John's Place providing an additional facility for the nearby Primary School and a popular venue for weddings, parties and a range of community services and events. The Chancel of the Church remains consecrated and is used for various religious events such as weddings, baptisms and funerals.

Public Benefit

The trustees confirm that they have complied with the duty in s17(5) of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, including 'Public benefit: reporting' [PB3].

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The results for the year and financial position of the charity are shown in the attached financial statements.

Total incoming resources increased by 2.2% on the previous year from £56,384 to £57,603. Booking and wedding fees suffered throughout the year owing to COVID-19; however, this reduction in income was largely offset through monies received from the Coronavirus Job Retention Scheme and Business Support grants.

Total outgoing resources decreased by 9.9% on the previous year from £73,842 to £66,545 due to small cost savings arising from the closure of St. John's Place during the various 'lockdowns'.

The cash position at the end of the year was £39,824 (2019: £41,507).

Continued on page 3

BEMERTON COMMUNITY LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

Continued from page 2

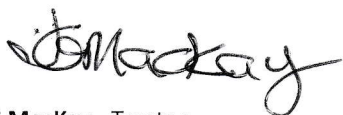
FINANCIAL REVIEW AND RESULTS FOR THE YEAR (continued)

Reserves Policy

The trustees policy on the funding of reserves is based on the Charity Commission document CC19 and therefore recognises the need to hold reserves in order to deal with adverse changes in the levels of income and expenditure in future years. The charity's policy is to hold three to six months' running costs in reserves in the eventuality of the charity losing a primary source of income or having to close down completely. The required reserves equate to between £10,000 and £20,000. At 31 December 2020 free reserves amounted to £30,997.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD OF TRUSTEES:



J G MacKay - Trustee

Date: 6 Sept. 2021

BEMERTON COMMUNITY LIMITED

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEMERTON COMMUNITY LIMITED
FOR THE YEAR ENDED 31 DECEMBER 2020**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2020 which are set out on pages 5 to 15.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed by 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



S J L Ellingham BA FCA DChA
Fawcetts LLP
Chartered Accountants
Windover House
St Ann Street
Salisbury
SP1 2DR

Date: 6 September 2021

BEMERTON COMMUNITY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted	Restricted	Total 2020	Total 2019 as restated
	Note	£	£	£	£
INCOME FROM:					
Charitable activities					
Fundraising activities		24,938	-	24,938	50,376
Donations and legacies					
Donations, grants and legacies	2	22,762	9,890	32,652	5,987
Investments	3	13	-	13	21
Other		-	-	-	-
TOTAL INCOME		<u>47,713</u>	<u>9,890</u>	<u>57,603</u>	<u>56,384</u>
EXPENDITURE ON:					
Charitable activities		53,692	12,853	66,545	73,842
TOTAL EXPENDITURE	8	<u>53,692</u>	<u>12,853</u>	<u>66,545</u>	<u>73,842</u>
NET EXPENDITURE		(5,979)	(2,963)	(8,942)	(17,458)
Transfers between funds		<u>11,740</u>	<u>(11,740)</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		5,761	(14,703)	(8,942)	(17,458)
RECONCILIATION OF FUNDS:					
Total funds brought forward at 1 January 2020 (as previously reported)		131,367	511,991	643,358	660,816
Prior year adjustment	12	54,352	(54,352)	-	-
TOTAL FUNDS CARRIED FORWARD		<u>191,480</u>	<u>442,936</u>	<u>634,416</u>	<u>643,358</u>

Total recognised gains and losses

The charity has no recognised gains or losses other than the deficit for the current or previous year.

Continuing operations

None of the charity's activities were acquired or discontinued during the current or previous year.

The notes form part of these financial statements

BEMERTON COMMUNITY LIMITED (REGISTERED NUMBER: 07098771)

**BALANCE SHEET
31 DECEMBER 2020**

	Note	2020 £	2019 as restated £
FIXED ASSETS:			
Tangible fixed assets	9	603,419	614,600
CURRENT ASSETS:			
Debtors	10	3,293	3,658
Cash at bank and in hand		<u>39,824</u>	<u>41,507</u>
TOTAL CURRENT ASSETS		43,117	45,165
LIABILITIES			
Creditors: Amounts due within one year	11	<u>(12,120)</u>	<u>(16,407)</u>
NET CURRENT ASSETS		<u>30,997</u>	<u>28,758</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	13	<u>634,416</u>	<u>643,358</u>
FUNDS			
Unrestricted funds: general	12	191,480	185,719
Restricted funds	12	442,936	457,639
TOTAL CHARITY FUNDS		<u>634,416</u>	<u>643,358</u>

For the financial year in question the company was entitled to exemption under Section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board of Trustees on 1 Sept. 2021 and were signed on its behalf by:



J G MacKay - Trustee

The notes form part of these financial statements

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Accounting convention

Bemerton Community Limited is a company limited by guarantee, incorporated and registered in England and Wales. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP 2019 (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

The financial statements are prepared on a going concern basis. The financial statements are prepared in Sterling (£) which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The trustees have considered the financial position of the organisation and believe that it is currently a going concern. The Coronavirus (COVID-19) outbreak has so far not had a material impact on this assessment and, based on their current knowledge, they do not expect it to do so going forward.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The irrecoverable element of VAT is included within the item of expense to which it relates.

BEMERTON COMMUNITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES (continued)

Tangible fixed assets

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the Statement of Financial Activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 2% and 5% on cost
Fixtures, fittings and equipment	- 20% on cost

Debtors

Debtors are measured at their recoverable amounts.

Creditors and provisions

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

Pension costs

The charity makes pension contributions to a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. Contributions to this scheme are charged to the Statement of Financial Activities as they become payable.

Government grants and Coronavirus (COVID-19)

The charity has received support from the UK Government as part of a package of measures introduced to support organisations during the coronavirus pandemic. Government grants are recognised in the financial statements in the period in which they become receivable.

2. DONATIONS AND LEGACIES

	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020	Total funds 2019 as restated
	£	£	£	£
Donations, grants and legacies				
George Herbert room furniture	-	9,890	9,890	-
Pathway lighting grant	-	-	-	1,850
Friends of Bemerton	2,410	-	2,410	2,300
Gift Aid receivable	2,984	-	2,984	1,777
Miscellaneous donations	1,275	-	1,275	60
Job retention scheme grant	6,093	-	6,093	-
COVID-19 business support grant	10,000	-	10,000	-
Total	22,762	9,890	32,652	5,987

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

3. INCOME FROM INVESTMENTS

All of the charity's income from investments arises from interest bearing deposit accounts.

4. TAXATION

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

5. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The trustees neither received nor waived any remuneration during the year (2019: £Nil).

The charity considers its key management personnel comprise the trustees. Key management personnel are not remunerated.

The trustees did not have any expenses reimbursed during the year (2019: £Nil).

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020 No.	2019 No.
Administration	<u>2</u>	<u>2</u>
	<u><u>2</u></u>	<u><u>2</u></u>

	2020 £	2019 as restated £
Salaries	19,706	20,964
Social security	760	-
Defined contribution pension costs	<u>-</u>	<u>387</u>
	<u><u>20,466</u></u>	<u><u>21,351</u></u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000 (2019: None).

7. NET OUTGOING RESOURCES

Net outgoing resources are stated after charging:

	2020 £	2019 as restated £
Depreciation - owned assets	25,036	22,636
Independent examiner's fees	<u>1,020</u>	<u>960</u>

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

8. TOTAL RESOURCES EXPENDED

	2020	2019 as restated
	£	£
Charitable activities		
Accountancy	1,249	666
Accountancy - Independent examiner's fee	1,020	960
Advertising	643	1,969
Bemerton Live professionals	576	2,550
Cleaning	1,934	4,895
Contract staff costs	-	1,055
COVID-19 compliance expenses	529	-
Depreciation		
Long leasehold	17,433	17,242
Fixtures, fittings and equipment	7,603	5,394
Equipment repairs and renewals	4,625	2,057
Event costs	-	708
General expenses	87	-
Insurance	4,454	4,988
Licences and subscriptions	70	2,096
Light and heat	3,700	4,688
Office expenses	560	1,281
Pension	-	387
Rates and water	474	485
Staff training	-	59
Telephone and internet	883	854
Wages	20,465	20,964
Waste management	240	544
	<u>66,545</u>	<u>73,842</u>
Total resources expended	<u><u>66,545</u></u>	<u><u>73,842</u></u>

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

9. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures, fittings & equipment £	Total £
COST:			
At 1 January 2020	653,248	27,920	681,168
Additions	3,758	10,097	13,855
Disposals	-	-	-
At 31 December 2020	<u>657,006</u>	<u>38,017</u>	<u>695,023</u>
DEPRECIATION:			
At 1 January 2020	50,658	15,910	66,568
Charge for the year	17,433	7,603	25,036
Eliminated on disposals	-	-	-
At 31 December 2020	<u>68,091</u>	<u>23,513</u>	<u>91,604</u>
NET BOOK VALUE:			
At 31 December 2020	<u><u>588,915</u></u>	<u><u>14,504</u></u>	<u><u>603,419</u></u>
At 31 December 2019	<u><u>602,590</u></u>	<u><u>12,010</u></u>	<u><u>614,600</u></u>

10. DEBTORS

	2020 £	2019 as restated £
Trade debtors	-	1,083
Prepayments and accrued income	<u>3,293</u>	<u>2,575</u>
	<u><u>3,293</u></u>	<u><u>3,658</u></u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 as restated £
Other creditors	3,550	7,850
Accruals and deferred income	<u>8,570</u>	<u>8,557</u>
	<u><u>12,120</u></u>	<u><u>16,407</u></u>

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

12. MOVEMENT OF FUNDS

	Balance at 01/01/2020 as restated £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/12/2020 £
Unrestricted funds					
General free reserves	26,908	43,748	(41,509)	1,850	30,997
Unrestricted fixed assets	158,811	3,965	(12,183)	9,890	160,483
	<u>185,719</u>	<u>47,713</u>	<u>(53,692)</u>	<u>11,740</u>	<u>191,480</u>
Restricted funds: fixed assets					
Conversion of St. John's Church	455,789	-	(12,853)	-	442,936
Pathway lighting	1,850	-	-	(1,850)	-
George Herbert room furniture	-	9,890	-	(9,890)	-
	<u>457,639</u>	<u>9,890</u>	<u>(12,853)</u>	<u>(11,740)</u>	<u>442,936</u>
Total funds	<u>643,358</u>	<u>57,603</u>	<u>(66,545)</u>	<u>-</u>	<u>634,416</u>

Comparative balances for the year ended 31 December 2019 *(including prior year adjustment)* :

	Balance at 01/01/2019 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/12/2019 £
Unrestricted funds					
General free reserves	35,822	42,293	(51,207)		26,908
Unrestricted fixed assets	102,000	12,241	(9,782)	54,352	158,811
<i>(including prior year adjustment)</i>	<u>137,822</u>	<u>54,534</u>	<u>(60,989)</u>	<u>54,352</u>	<u>185,719</u>
Restricted funds: fixed assets					
Conversion of St. John's Church	522,994	-	(12,853)	(54,352)	455,789
<i>(including prior year adjustment)</i>					
Pathway lighting	-	1,850	-	-	1,850
	<u>522,994</u>	<u>1,850</u>	<u>(12,853)</u>	<u>(54,352)</u>	<u>457,639</u>
Total funds	<u>660,816</u>	<u>56,384</u>	<u>(73,842)</u>	<u>-</u>	<u>643,358</u>

Prior year adjustment

A prior year adjustment was carried out in the 2020 financial statements to amend 2019's reserves figure to correct the allocation between restricted and unrestricted funds.

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

12. MOVEMENT OF FUNDS (continued)

UNRESTRICTED FUNDS:

General

This represents funds which have been accumulated for the general purposes of the charity.

Unrestricted fixed assets

This represents unrestricted funds held as fixed assets and are not readily available.

RESTRICTED FUNDS:

Conversion of St. John's Church

This represents restricted funds held as fixed assets and are not readily available.

Pathway lighting

This represents a grant received for the installation of pathway lighting. A transfer from this fund took place during the year in recognition of the satisfaction of the original restriction.

George Herbert room furniture

This represents donations for the purchase of specific items of furniture. A transfer from this fund took place during the year in recognition of the satisfaction of the original restriction.

13. ALLOCATION OF THE CHARITY NET ASSETS

The net assets are held for the various funds as follows:

	Fixed Assets £	Net Current Assets £	Long-term Liabilities £	Total £
Unrestricted funds: general	160,483	30,997	-	191,480
Restricted funds	442,936	-	-	442,936
Total	<u>603,419</u>	<u>30,997</u>	<u>-</u>	<u>634,416</u>

Prior year net assets held for the various funds were as follows (*as restated - see Note 12*):

	Fixed Assets £	Net Current Assets £	Long-term Liabilities £	Total £
Unrestricted funds: general	158,811	26,908	-	185,719
Restricted funds	455,789	1,850	-	457,639
Total	<u>614,600</u>	<u>28,758</u>	<u>-</u>	<u>643,358</u>

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

14. OPERATING LEASE COMMITMENTS

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2020 £	2019 £
Within one year	-	-

15. CAPITAL COMMITMENTS

	2020 £	2019 £
Contracted but not provided for in these financial statements	-	-

16. STATUS OF COMPANY

The company is a registered charity limited by guarantee. The liability of the members in the event of a winding up is limited by guarantee to an amount not exceeding £10 per member.

17. RELATED PARTY TRANSACTIONS

There are no related party transactions during the period (2019: None).

BEMERTON COMMUNITY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

18. PRIOR YEAR COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted £	Restricted £	Total 2019 £
INCOME FROM:				
Charitable activities				
Fund raising activities		50,376	-	50,376
Donations and legacies				
Donations and grants	2	4,137	1,850	5,987
Investments				
	3	21	-	21
Other				
		-	-	-
TOTAL INCOME		<u>54,534</u>	<u>1,850</u>	<u>56,384</u>
EXPENDITURE ON:				
Raising funds				
		-	-	-
Charitable activities				
		60,989	12,853	73,842
TOTAL EXPENDITURE		<u>60,989</u>	<u>12,853</u>	<u>73,842</u>
NET EXPENDITURE		(6,455)	(11,003)	(17,458)
Transfers between funds				
		-	-	-
NET MOVEMENT IN FUNDS		(6,455)	(11,003)	(17,458)
RECONCILIATION OF FUNDS:				
Total funds brought forward at 1 January 2019		137,822	522,994	660,816
TOTAL FUNDS CARRIED FORWARD at 31 December 2019		<u>131,367</u>	<u>511,991</u>	<u>643,358</u>

BEMERTON COMMUNITY LIMITED
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020		2019	
	£	£	£	£
Income:				
Donations	11,619		4,137	
Grants	4,940		1,850	
Grants - Job Retention Scheme	6,093		-	
Grants - Covid-19 Business Support	10,000		-	
Total Donations & Grants		32,652		5,987
Booking fees	5,510		18,297	
Community Events	3,388		9,617	
School fees	13,000		13,000	
Wedding fees	-		8,800	
Miscellaneous	3,040		662	
Total Fund Raising Activities		24,938		50,376
Other income:				
Deposit account interest		13		21
		57,603		56,384
Expenditure:				
Accountancy	1,249		666	
Accountancy - Independent examiner's fee	1,020		960	
Advertising	643		1,969	
Bemerton Live professionals	576		2,550	
Cleaning	1,934		4,895	
Contract staff costs	-		1,055	
COVID-19 compliance expenses	529		-	
Equipment repairs and renewals	4,625		2,057	
Event costs	-		708	
General expenses	87		-	
Insurance	4,454		4,988	
Licences and subscriptions	70		2,096	
Light and heat	3,700		4,688	
Office expenses	560		1,281	
Pension	-		387	
Rates and water	474		485	
Staff training	-		59	
Telephone and internet	883		854	
Wages	20,465		20,964	
Waste management	240		544	
		41,509		51,206
		16,094		5,178
Depreciation:				
Long leasehold	17,433		17,242	
Fixture, fittings and equipment	7,603		5,394	
		25,036		22,636
NET DEFICIT		(8,942)		(17,458)

This page does not form part of the statutory financial statements