

- ▶ 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

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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
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	8,590		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	
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
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FOR THE YEAR ENDED 31 DECEMBER 2024

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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.

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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.

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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.

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2. The accounts do not accord with those records, or
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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				??
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Total recognised gains and losses

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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
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Net current assets		142,441	135,527
Total assets		652,705	668,836
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BEMERTON COMMUNITY LIMITED
STATEMENT OF FINANCIAL ACTIVITIES

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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	8,590		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	
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