

- ▶ 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
CONTENTS OF THE FINANCIAL STATEMENTS**

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

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BEMERTON COMMUNITY LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Total	Total
	Total	2024
Unrestricted	2025	
Restricted		

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
--	------	------

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.

	Note	Total Unrestricted Restricted	31.12.2024
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
(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
CONTENTS OF THE FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2025

Charity information	1
Report of the Trustees	2
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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

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BEMERTON COMMUNITY LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Total	Total
	Total	2024
Unrestricted	2025	
Restricted		

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

Page 4

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.

		Total	
	Unrestricted	Restricted	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