

BROOKHOUSE COMMUNITY CHURCH
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

Scott & Wilkinson
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

BROOKHOUSE COMMUNITY CHURCH

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FOR THE YEAR ENDED 31 AUGUST 2023

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BROOKHOUSE COMMUNITY CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 AUGUST 2023

Trustees	Mr J M Woodhouse Mrs R Woodhouse Mr T M Preece Mr G F Rennie Mr R Hellyer
Principal address	Udale Barn Littledale LANCASTER LA2 9EU
Registered charity number	1195115
Independent examiner	Scott & Wilkinson Dalton House 9 Dalton Square LANCASTER LA1 1WD
Bank	Virgin Money 45 Penny Street Lancaster LA1 1UE

BROOKHOUSE COMMUNITY CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objectives and aims

Our aim is to introduce, make and grow disciples of Jesus Christ. This is done through services of worship and prayer. We also provide various midweek housegroups, youth and children's activities, support, sports and social events for the church & the local community. We also seek to support individuals and organisations with similar aims in the UK & overseas.

Public benefit

The main activities in relation to these objectives are the organisation of church meetings, the organisation of bible studies and organising events available to the community.

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2012 to have due regard to the public benefit guidance published by the Charity Commission.

Financial review

The charity does not have a formal reserves policy however it is the policy of the charity to maintain balances at a level equivalent to approximately six months expenditure to cover church running costs, should income fall.

Free reserves at the year end were £53,279.

No funds are in deficit.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The main governing document of the Charity is set out in CIO document registered 9 July 2021.

New trustees are appointed/reappointed by the members.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs R Woodhouse - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BROOKHOUSE COMMUNITY CHURCH

Independent examiner's report to the trustees of Brookhouse Community Church

I report to the charity trustees on my examination of the accounts of Brookhouse Community Church (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 W Hinnigan FCA CTA

Scott & Wilkinson
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

Date:

BROOKHOUSE COMMUNITY CHURCH**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

				Year Ended 31/8/23 Total funds £	Period 9/7/21 to 31/8/22 Total funds £
	Notes	Unrestricted fund £	Restricted funds £		
Income and endowments from					
Donations and legacies		49,681	13,421	63,102	87,021
Charitable activities					
Church		8,900	-	8,900	6,565
Investment income	2	60	-	60	-
Total		<u>58,641</u>	<u>13,421</u>	<u>72,062</u>	<u>93,586</u>
Expenditure on Charitable activities					
Church		<u>31,937</u>	<u>14,597</u>	<u>46,534</u>	<u>30,578</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	8	<u>26,704</u> <u>(2,400)</u>	<u>(1,176)</u> <u>2,400</u>	<u>25,528</u> <u>-</u>	<u>63,008</u> <u>-</u>
Net movement in funds		<u>24,304</u>	<u>1,224</u>	<u>25,528</u>	<u>63,008</u>
Reconciliation of funds					
Total funds brought forward		<u>53,885</u>	<u>9,123</u>	<u>63,008</u>	<u>-</u>
Total funds carried forward		<u><u>78,189</u></u>	<u><u>10,347</u></u>	<u><u>88,536</u></u>	<u><u>63,008</u></u>

The notes form part of these financial statements

BROOKHOUSE COMMUNITY CHURCH**BALANCE SHEET
31 AUGUST 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets					
Tangible assets	5	1,207	-	1,207	606
Current assets					
Debtors	6	4,055	491	4,546	12,655
Cash at bank		74,139	9,856	83,995	50,538
		<u>78,194</u>	<u>10,347</u>	<u>88,541</u>	<u>63,193</u>
Creditors					
Amounts falling due within one year	7	(1,212)	-	(1,212)	(791)
Net current assets		<u>76,982</u>	<u>10,347</u>	<u>87,329</u>	<u>62,402</u>
Total assets less current liabilities		<u>78,189</u>	<u>10,347</u>	<u>88,536</u>	<u>63,008</u>
NET ASSETS		<u>78,189</u>	<u>10,347</u>	<u>88,536</u>	<u>63,008</u>
Funds	8				
Unrestricted funds				78,189	53,885
Restricted funds				<u>10,347</u>	<u>9,123</u>
Total funds				<u>88,536</u>	<u>63,008</u>

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

.....
Mr J M Woodhouse - Trustee

The notes form part of these financial statements

BROOKHOUSE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% Reducing balance
Computer equipment	- 25% Reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Investment income

	Year Ended 31/8/23 £	Period 9/7/21 to 31/8/22 £
Interest receivable	60	-
	<u>60</u>	<u>-</u>

BROOKHOUSE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2023

3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the period ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the period ended 31 August 2022.

4. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted funds £	Total funds £
Income and endowments from			
Donations and legacies	67,404	19,617	87,021
Charitable activities			
Church	6,565	-	6,565
Total	<u>73,969</u>	<u>19,617</u>	<u>93,586</u>
Expenditure on			
Charitable activities			
Church	17,684	12,894	30,578
NET INCOME	56,285	6,723	63,008
Transfers between funds	(2,400)	2,400	-
Net movement in funds	<u>53,885</u>	<u>9,123</u>	<u>63,008</u>
Total funds carried forward	<u><u>53,885</u></u>	<u><u>9,123</u></u>	<u><u>63,008</u></u>

BROOKHOUSE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

5. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Totals £
Cost			
At 1 September 2022	-	809	809
Additions	945	-	945
	<u>945</u>	<u>-</u>	<u>945</u>
At 31 August 2023	945	809	1,754
	<u>945</u>	<u>809</u>	<u>1,754</u>
Depreciation			
At 1 September 2022	-	203	203
Charge for year	142	202	344
	<u>142</u>	<u>202</u>	<u>344</u>
At 31 August 2023	142	405	547
	<u>142</u>	<u>405</u>	<u>547</u>
Net book value			
At 31 August 2023	803	404	1,207
	<u>803</u>	<u>404</u>	<u>1,207</u>
At 31 August 2022	-	606	606
	<u>-</u>	<u>606</u>	<u>606</u>

6. Debtors: amounts falling due within one year

	2023 £	2022 £
Other debtors	4,546	12,655
	<u>4,546</u>	<u>12,655</u>

7. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,212	791
	<u>1,212</u>	<u>791</u>

8. Movement in funds

	At 1/9/22 £	Net movement in funds £	Transfers between funds £	At 31/8/23 £
Unrestricted funds				
General fund	53,885	26,704	(2,400)	78,189
Restricted funds				
Restricted	710	-	-	710
Tek Ura	8,413	(1,176)	2,400	9,637
	<u>9,123</u>	<u>(1,176)</u>	<u>2,400</u>	<u>10,347</u>
TOTAL FUNDS	<u>63,008</u>	<u>25,528</u>	<u>-</u>	<u>88,536</u>

BROOKHOUSE COMMUNITY CHURCH**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023****8. Movement in funds - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,641	(31,937)	26,704
Restricted funds			
Restricted	469	(469)	-
Tek Ura	12,952	(14,128)	(1,176)
	<u>13,421</u>	<u>(14,597)</u>	<u>(1,176)</u>
TOTAL FUNDS	<u><u>72,062</u></u>	<u><u>(46,534)</u></u>	<u><u>25,528</u></u>

Comparatives for movement in funds

	Net movement in funds £	Transfers between funds £	At 31/8/22 £
Unrestricted funds			
General fund	56,285	(2,400)	53,885
Restricted funds			
Restricted	710	-	710
Tek Ura	6,013	2,400	8,413
	<u>6,723</u>	<u>2,400</u>	<u>9,123</u>
TOTAL FUNDS	<u><u>63,008</u></u>	<u><u>-</u></u>	<u><u>63,008</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,969	(17,684)	56,285
Restricted funds			
Restricted	2,980	(2,270)	710
Tek Ura	16,637	(10,624)	6,013
	<u>19,617</u>	<u>(12,894)</u>	<u>6,723</u>
TOTAL FUNDS	<u><u>93,586</u></u>	<u><u>(30,578)</u></u>	<u><u>63,008</u></u>

BROOKHOUSE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

9. Related party disclosures

There were no related party transactions for the year ended 31 August 2023.