

**BROOKHOUSE COMMUNITY CHURCH**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

Xeinadin  
Dalton House  
9 Dalton Square  
LANCASTER  
LA1 1WD

**BROOKHOUSE COMMUNITY CHURCH**

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**FOR THE YEAR ENDED 31 AUGUST 2025**

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## **BROOKHOUSE COMMUNITY CHURCH**

### **REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 AUGUST 2025**

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<b>Trustees</b>	Mr J M Woodhouse Mrs R Woodhouse Mr T M Preece Mr G F Rennie Mr R Hellyer (resigned 19/2/2025)
<b>Principal address</b>	Udale Barn Littledale LANCASTER LA2 9EU
<b>Registered charity number</b>	1195115
<b>Independent examiner</b>	Xeinadin Dalton House 9 Dalton Square LANCASTER LA1 1WD
<b>Bank</b>	Virgin Money 45 Penny Street Lancaster LA1 1UE

# **BROOKHOUSE COMMUNITY CHURCH**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025**

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. 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 £127,828 (2024 - £100,790).

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

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## **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 2025.

### **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.

Mrs G F Lowcock FCCA

Xeinadin  
Dalton House  
9 Dalton Square  
LANCASTER  
LA1 1WD

Date: .....

# BROOKHOUSE COMMUNITY CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income and endowments from</b>					
Donations and legacies		57,167	19,587	76,754	78,374
<b>Charitable activities</b>					
Church		6,208	-	6,208	6,853
Investment income	2	980	-	980	244
<b>Total</b>		<u>64,355</u>	<u>19,587</u>	<u>83,942</u>	<u>85,471</u>
<b>Expenditure on</b>					
<b>Charitable activities</b>					
Church		<u>34,008</u>	<u>12,219</u>	<u>46,227</u>	<u>66,222</u>
<b>NET INCOME</b>		30,347	7,368	37,715	19,249
<b>Transfers between funds</b>	8	<u>(2,400)</u>	<u>2,400</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		27,947	9,768	37,715	19,249
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>101,676</u>	<u>6,109</u>	<u>107,785</u>	<u>88,536</u>
<b>Total funds carried forward</b>		<u><u>129,623</u></u>	<u><u>15,877</u></u>	<u><u>145,500</u></u>	<u><u>107,785</u></u>

The notes form part of these financial statements

**BROOKHOUSE COMMUNITY CHURCH****BALANCE SHEET  
31 AUGUST 2025**

		Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
	Notes				
<b>Fixed assets</b>					
Tangible assets	5	1,795	-	1,795	886
<b>Current assets</b>					
Debtors	6	3,264	455	3,719	4,962
Cash at bank		126,561	15,422	141,983	102,634
		<u>129,825</u>	<u>15,877</u>	<u>145,702</u>	<u>107,596</u>
<b>Creditors</b>					
Amounts falling due within one year	7	(1,997)	-	(1,997)	(697)
<b>Net current assets</b>		<u>127,828</u>	<u>15,877</u>	<u>143,705</u>	<u>106,899</u>
<b>Total assets less current liabilities</b>		<u>129,623</u>	<u>15,877</u>	<u>145,500</u>	<u>107,785</u>
<b>NET ASSETS</b>		<u>129,623</u>	<u>15,877</u>	<u>145,500</u>	<u>107,785</u>
<b>Funds</b>	8				
Unrestricted funds				129,623	101,676
Restricted funds				15,877	6,109
<b>Total funds</b>				<u>145,500</u>	<u>107,785</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 2025

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### 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

	2025	2024
	£	£
Deposit account interest	980	244
	<u>980</u>	<u>244</u>



## BROOKHOUSE COMMUNITY CHURCH

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

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#### 3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

#### 4. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	56,398	21,976	78,374
<b>Charitable activities</b>			
Church	6,853	-	6,853
Investment income	244	-	244
<b>Total</b>	<u>63,495</u>	<u>21,976</u>	<u>85,471</u>
<b>Expenditure on</b>			
<b>Charitable activities</b>			
Church	<u>37,608</u>	<u>28,614</u>	<u>66,222</u>
<b>NET INCOME/(EXPENDITURE)</b>	25,887	(6,638)	19,249
<b>Transfers between funds</b>	<u>(2,400)</u>	<u>2,400</u>	<u>-</u>
<b>Net movement in funds</b>	23,487	(4,238)	19,249
<b>Reconciliation of funds</b>			
Total funds brought forward	78,189	10,347	88,536
<b>Total funds carried forward</b>	<u><u>101,676</u></u>	<u><u>6,109</u></u>	<u><u>107,785</u></u>

# BROOKHOUSE COMMUNITY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

### 5. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Totals £
<b>Cost</b>			
At 1 September 2024	945	809	1,754
Additions	1,146	320	1,466
At 31 August 2025	2,091	1,129	3,220
<b>Depreciation</b>			
At 1 September 2024	261	607	868
Charge for year	275	282	557
At 31 August 2025	536	889	1,425
<b>Net book value</b>			
At 31 August 2025	1,555	240	1,795
At 31 August 2024	684	202	886

### 6. Debtors: amounts falling due within one year

	2025 £	2024 £
Other debtors	3,719	4,962

### 7. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,997	697

### 8. Movement in funds

	At 1/9/24 £	Net movement in funds £	Transfers between funds £	At 31/8/25 £
<b>Unrestricted funds</b>				
General fund	101,676	30,347	(2,400)	129,623
<b>Restricted funds</b>				
Restricted	773	(338)	-	435
Tek Ura	5,336	7,706	2,400	15,442
	6,109	7,368	2,400	15,877
<b>TOTAL FUNDS</b>	107,785	37,715	-	145,500

# BROOKHOUSE COMMUNITY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

### 8. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	64,355	(34,008)	30,347
<b>Restricted funds</b>			
Restricted	5,212	(5,550)	(338)
Tek Ura	14,375	(6,669)	7,706
	<u>19,587</u>	<u>(12,219)</u>	<u>7,368</u>
<b>TOTAL FUNDS</b>	<u>83,942</u>	<u>(46,227)</u>	<u>37,715</u>

### Comparatives for movement in funds

	At 1/9/23 £	Net movement in funds £	Transfers between funds £	At 31/8/24 £
<b>Unrestricted funds</b>				
General fund	78,189	25,887	(2,400)	101,676
<b>Restricted funds</b>				
Restricted	710	63	-	773
Tek Ura	9,637	(6,701)	2,400	5,336
	<u>10,347</u>	<u>(6,638)</u>	<u>2,400</u>	<u>6,109</u>
<b>TOTAL FUNDS</b>	<u>88,536</u>	<u>19,249</u>	<u>-</u>	<u>107,785</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	63,495	(37,608)	25,887
<b>Restricted funds</b>			
Restricted	1,151	(1,088)	63
Tek Ura	20,825	(27,526)	(6,701)
	<u>21,976</u>	<u>(28,614)</u>	<u>(6,638)</u>
<b>TOTAL FUNDS</b>	<u>85,471</u>	<u>(66,222)</u>	<u>19,249</u>

**BROOKHOUSE COMMUNITY CHURCH****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2025****8. Movement in funds - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/23 £	Net movement in funds £	Transfers between funds £	At 31/8/25 £
<b>Unrestricted funds</b>				
General fund	78,189	56,234	(4,800)	129,623
<b>Restricted funds</b>				
Restricted	710	(275)	-	435
Tek Ura	9,637	1,005	4,800	15,442
	<u>10,347</u>	<u>730</u>	<u>4,800</u>	<u>15,877</u>
<b>TOTAL FUNDS</b>	<u>88,536</u>	<u>56,964</u>	<u>-</u>	<u>145,500</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	127,850	(71,616)	56,234
<b>Restricted funds</b>			
Restricted	6,363	(6,638)	(275)
Tek Ura	35,200	(34,195)	1,005
	<u>41,563</u>	<u>(40,833)</u>	<u>730</u>
<b>TOTAL FUNDS</b>	<u>169,413</u>	<u>(112,449)</u>	<u>56,964</u>

**9. Related party disclosures**

There were no related party transactions for the year ended 31 August 2025.