

Reports and Financial Statements

For the year ended 30 June 2025

Brookside Community CIO

Brookside Community CIO

Contents

| | Page |
|-----------------------------------|---------|
| Charity information | 1 |
| Trustees' report | 2 - 7 |
| Independent Examiner's report | 8 |
| Statement of financial activities | 9 |
| Balance Sheet | 10 |
| Notes to the financial statements | 11 - 16 |
| Detailed income and expenditure | 17 |

Brookside Community CIO

Charity information

| | |
|----------------------------------|---|
| Registered charity number | 1200567 |
| Trustees | J.Kemp B Graham N Ensor (Snr Pastor) S Ensor (Snr Pastor) L. Chetcuti (appointed 14th April 2025) |
| Principal Office | Brookside Church Brookside Close Earley Reading RG6 7HG |
| Independent examiner | Neil Atherton Accountancy Services Ltd Rosemount Garden Close Lane Newbury RG14 6PR |
| Bankers | Lloyds Bank plc Reading Branch 24 Broad Street Reading RG1 2BT |

Brookside Community CIO

Trustees' report

The trustees present their report and the financial statements for the year ended 30th June 2025.

1. Reference and Administrative details

Legal and administrative information

Brookside Community CIO is a CIO formed by a Constitution dated 27th September 2022. Charitable status was granted on 4th October 2022, registered number 1200567 and the Charity commenced operations on 1st May 2023, taking over all assets, liabilities and activities from Living Hope Trust (Charity No 1097670). The charity operates from Brookside Church, Brookside Close, Earley, Reading RG6 7HG and operates under the name Brookside Church. The CIO is a member of the Evangelical Alliance and participates in local church leaders support and unity relationships.

Governing instrument

This is the Constitution dated 27th September 2022. The original is available for inspection if required.

Trustees

J.Kemp
B Graham
N Ensor (Snr Pastor)
S Ensor (Snr Pastor)
L. Chetcuti (appointed 14th April 2025)

Trustees are appointed for a term of 3 years, but are eligible for reappointment.
N Ensor and S Ensor are the senior leaders of Brookside Church.
S Ensor is a full time employee and N Ensor operates under a volunteer agreement.

2. Structure, Governance and Management

Statement of trustees' responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Brookside Community CIO

Trustees' report (continued)

Organisation Structure

The trustees team are responsible for a specific functional area each, namely Finance, HR and Buildings. Two trustees are the senior leaders of the church and provide a direct link with the church leadership team.

Decision Making

There are a minimum of four trustee meetings each year and items for decision are brought to the meetings by the functional area trustees and by the senior leaders. Decisions are always made on a consensus basis. If decisions are required urgently and cannot wait for the next trustee meeting, agreement is reached via telephone calls or email.

New Trustees

On average there is less than one new trustee appointed each year. Induction and training is therefore individually tailored depending on the specific trustee role to be undertaken and whether the person has any prior trustee experience.

Risk management policy

We recognise that the greatest risks we face are financial and reputational and our primary focus is to mitigate against these risks. We are prepared for medium risk financially, but absolute minimal risk reputationally. An outline risk register is shown on pages 6 and 7.

3. Objectives and Activities

During the year the principal objective was to teach the Christian Faith and serve the community. Firstly in the local area of Earley, Wokingham, Reading and to the surrounding areas.

Our priority goals were to:

- 1 Develop the life and impact of the local church, and to be active members of the local community in all we do.
- 2 Impact this generation, by investing in children, youth and families.
- 3 Growing pastoral and appropriate church support for everyone in our local community.
- 4 Resource church growth and local mission by praying, giving supporting and resourcing.

Strategies for achieving the objectives

The trustees oversee the leadership, who are responsible for the implementation of activities and projects, with the aim of developing church activities in the community.

Staff with the appropriate skills are recruited, subject to adequate funds being available or volunteer agreement. In addition the majority of the church community is made up of unpaid volunteers.

A key strategy is to support and encourage the volunteers as they carry out many of the objectives and activities. Much of the work of the charity is dependent on the work and giving of the volunteers.

Mission Statement

A Jesus-centred, Good News community for everyone.

4. Plans for Future Periods

The aims are to continue with our present objectives and activities as described in Section 3.

Brookside Community CIO

Trustees' report (continued)

5. Achievements and Performance

The church meets throughout the week including Sundays for worship services with some services screened live on F. We provide activities with people from the church body who are a part of the community.

As a church we have involvement in a range of community projects and initiatives supporting volunteer activities.

Brookside partners with the local community including churches in the local area through Earley church leaders. Trans Our Youth worker supports the work of Just Around the Corner (JAC) 1 day a week.

Volunteers continue to be active parts of the community with support for organisations such as Street Pastors, Rail f SHARE, Warm Spaces, FAITH, Readifood, HFG, Brookside GP Surgery, Torch.

Many mission connections are made through the various activities associated with our youth and children's work.

The CIO supports and serves some overseas people and projects that each help to improve life and well-being. We are specifically involved in working in Uganda & Cambodia through partners based in these countries.

We help to provide aid for self-funded projects and training and education for local people.

The above has all been achieved within the framework of a sound financial performance, a reduction in unrestricted income being offset by cost savings and volunteer support.

6. Public Benefit

Examples of where the trust provides a significant Public Benefit are as follows. In each case the activity is for the general community, not just for church members:

1. "Busy Bees" is an activity based group for parents and toddlers meeting once a week during term time.
2. "Open Door" is a social group for over 60's, meeting weekly for refreshments and conversation.
3. Brookside provides volunteers to assist "Just Around the Corner" which provides detached youth work supporting young people in the community and also provides support for families on a local estate with special social needs.
4. 'Spiritual Direction' supports area-wide christian leaders to process their work and enable them to deliver minist
6. Flourish Café runs 2 mornings a week, providing a community café, place to chat, gather and socialise, as well as providing a warm space, this has been linked to the GP surgery's wellness support.
7. CAP Money Management Courses are run at Brookside on a regular basis.
8. Divorce Recovery Workshops (DRW) are also run at Brookside on a regular basis.
9. We are now part of the Torch Earley Hub, many of our church actively play a part in this work into the communi This involves sharing resources with churches and charities who have similar aims to our own.
10. Share Earley at Brookside is linked to Share Wokingham - this is a food re-distribution ministry with the heart being caring more, wasting less. Surplus fresh food is collected from shops by a team of volunteer distributed to local people from the community, a community café is run by the CIO at the same time that provic opportunity for community support with physical, money, health, welfare and spiritual needs supported.

7. Other Use and Hire of Church Facilities

We also make our facilities available for other local community groups to hire or use on a voluntary basis, such as Ba Choir, Home 4 Good, Kisisli, TVP that we would like to support in this way. We also have links with the local surgery, our facilities.

Brookside Community CIO

Trustees' report (continued)

8. Financial Review

Income for the year was £145,319 (2024: £172,700). This £27,381 (15.8%) reduction in year was primarily driven by two key factors: firstly, lower adhoc giftaidable giving £12,343 lower at £383 due to a large one-gift in 2024; and secondly, 2024 included donations to the restricted building fund of £12,930, which was not applicable in 2025. Other underlying income sources were broadly stable.

Expenditure for the year at £146,605 was £69 (0.01%) lower than 2024 (£146,674). Most of the charity's expenditure is on personnel costs, which at £106,121 was £1,731 lower than 2024 (£107,852). Other costs were broadly in line with the prior year, excepting for the increased activity and investment in church projects £3,681 (2024: £1,042) and significantly higher utilities costs at the church £8,302 (2024: £5,221) which reflect the more active use of the church building for the projects.

Going Concern

The trustees have carefully evaluated all current risks and consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Description of funds and their uses

General Funds - this is the general income into the church which is used for the day to day running of the church, covering general, personnel and mission costs. This is the primary funding source for the CIO and is entirely dependent on the voluntary giving of the church members. Rather than fundraising, giving is encouraged by regularly teaching on the principles of tithing and this will continue to be the case.

Designated Funds - this is general income into the church that has been set aside by the trustees for any major building expenditure or repairs.

Restricted Funds - this is income specifically given for a project and is only used on that project. At the year end this represents the Christians Against Poverty (CAP) project.

Reserve and Investment policy

Historically, our aim has been to have in reserve whenever possible, the equivalent of 3 months of staff salaries, national insurance and pensions. At the year end this amounted to £26,395 against free reserves of £64,303.

Any funds not needed in the current account are moved to a higher interest account.

Grant & Donations making policy

This is a very small and limited part of our work as far as the UK is concerned. It will cover occasional benevolent needs of the church community. Each case is assessed and decided on by the trustees. Grants and donations in terms of overseas missions are reviewed by the trustees each year.

Approved by the trustees and signed on their behalf by

Sarah Ensor

Date 26th March 2026

**Brookside Community CIO
Trustees' report (continued)**

Risk Register

| Risk Type | Risks identified | Probability | Impact | Mitigation |
|------------------|---|--------------------|---------------|---|
| Financial | Rapid drop in income | Medium | High | Monthly review of income by trustees and church leaders |
| | Accounting fraud | Low | Medium | Usual control processes around raising and signing cheques etc., plus annual examination of the accounts |
| | Accounting errors | Low | Low | Regular review of a/cs (monthly) by trustees to ensure appropriate accounting methods |
| Governance | Unexpected resignation of senior leader | Low | High | Regular personnel reviews and contact with staff |
| | Unexpected resignation of other staff | Low | Medium | Regular personnel reviews and contact with staff |
| | Sudden departure of trustees takes us below the minimum required | Low | Medium | There are four Trustees, one above the minimum |
| Operational | Incapacity of senior leader due to accident or long term illness | Medium | High | Bookside Leadership Team (BLT) to undertake key responsibilities in the short-term. Act according to CIO Staff Handbook and implement process to recruit new senior leader. |
| | Incapacity of other staff due to accident or long term illness | Low | Medium | Current staff and volunteers to undertake key responsibilities in the short-term. Act according to CIO Staff Handbook and recruit new staff. Have programme to train new young leaders |
| | Claim against Church for material damages, injury or recruitment / dismissal issue | Low | Medium | Administrator maintains a suitable level of Public Liability Insurance. The insurance covers legal costs. There is a periodic review of Health and Safety legislation changes and that checks are being carried out. |
| | Risks associated with running church off-site activities | Low | Medium | Administrator ensures that the individual responsible for any off-site church activity (e.g. Church Camp) completes a risk assessment and that insurance exists to cover the unavoidable risks identified. |
| | Serious damage to building makes it unusable | Low | High | Administrator maintains a suitable level of building and content insurance. There is an annual review on renewal of insurance to ensure recent changes reflected in policy. Insurers to be informed of large value purchases. Flood cover is in place. Contingency plan is to hire local school or community buildings e.g. Loddon School, for Sunday services and week day activities. <u>Insurance should cover the cost of these</u> |
| | The risk of a person on church business being detained or hurt in some way when travelling overseas | Low | Low | If the risk is more than the level described as acceptable in the Mission Policy document then Trustees' approval for the visit must be sought. |

Brookside Community CIO
Trustees' report (continued)

Risk Register Continued

| Risk Type | Risks identified | Probability | Impact | Mitigation |
|-----------------------------------|---|-------------|--------|---|
| Operational Risks Continued | Security of assets - from damage and theft | Low | Low | Administrator ensures a suitable level of building and content insurance is maintained. A system for recording key issues and details of building users is in place. |
| | Data loss/damage or data security is compromised | Low | Medium | All computer held data at the church office (and the finance budgeting system) is regularly backed up by Administration Assistant. Each month a copy is made and kept off site. All church PCs are password protected. All personal data is filed securely. All key processes are documented. We have a process and systems in place to ensure GDPR compliance |
| | Security of children or adults while on the premises | Low | Medium | The Administrator produces guidance and takes responsibility for ensuring that the building satisfies current Health and Safety legislation. The Youth Worker is responsible for securing the building when children's events occur and registering child attendees. They also ensure that parents/guardians understand their responsibility during public church events. |
| | Loss of several church members/families over a short period of time due to dissatisfaction. Could be due to doctrinal or other issues. Would cause immediate financial impact through loss of giving, with potential impact on cash flow and budgets, and ultimately church operations. | High | High | Leadership team to continuously monitor feedback from small group leaders and others. BLT members to arrange timely personal follow-up with any identified. |
| | Local or national emergency such as the 2020 Coronavirus epidemic and associated lockdown which included closure of churches and restrictions on group gatherings. | Medium | High | Refer to Brookside Church Disaster and Business Continuity Plan which is currently being produced. Options include running activities online. |
| Reputational | Claims of malpractice/harm levelled against youth or other worker | Low | High | The Youth Worker is responsible for implementing the procedures described in the church's Safeguarding Policy, for recording statements of workers when issues arise and seeking legal advice if necessary. |
| | Immorality amongst leaders/employees | Low | High | The Leadership Team Leader, annually at a Staff Meeting, initiates a talk / discussion on the precautions / standards expected of leaders who will be in the front line for attacks on their values and morals. |
| | Attacks on the Church through neighbours or media | Low | High | Administrator annually alerts all staff and leaders to the processes in place to maintain favourable press coverage and good relations with our neighbours e.g. of contacting the Senior Leader (or Trustee if not available) immediately they are aware of a church activity that might attract neighbours or media attention / consulting the senior Leader before giving a press interview / getting approval from the Senior Leader before publishing anything. |
| Regulation | Punitive removal of charitable status | Low | Medium | Trustees keep up to date on Charity Law and review annually whether our systems meet Charity Law standards. |
| | Breach of planning conditions | Medium | Low | Administrator ensures staff are aware of planning conditions and that building users agree to abide by conditions. |
| | Failure to meet other regulatory requirements | Low | Medium | Administrator periodically reviews Health and Safety legislation and any new legislation. |

Independent Examiner's Report to the Trustees of Brookside Community CIO

I report to the charity trustees on the accounts of Brookside Community CIO for the year ended 30 June 2025 which are set out on pages 9 to 17.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees, 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 CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act 2011; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:



26th March 2026.....

Neil Atherton
Neil Atherton Accountancy Services Ltd
Rosemount

Brookside Community CIO

Statement of Financial Activities For the year ended 30 June 2025

| | Notes | Unrestricted funds 2025 £ | Designated funds 2025 £ | Restricted funds 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|---|---------------|------------------------------------|----------------------------------|----------------------------------|--------------------------|--------------------------|
| Incoming resources from: | | | | | | |
| Donations and legacies | | 128,120 | - | 1,620 | 129,740 | 157,598 |
| Charitable activities | | 15,536 | - | - | 15,536 | 15,079 |
| Interest received | | 43 | - | - | 43 | 23 |
| Total income | 2 | 143,699 | - | 1,620 | 145,319 | 172,700 |
| Expenditure on: | | | | | | |
| Charitable activities | 3 | 144,397 | - | 2,208 | 146,605 | 146,674 |
| Total expenditure | | 144,397 | - | 2,208 | 146,605 | 146,674 |
| Net income/(expenditure) | | (698) | - | (588) | (1,286) | 26,026 |
| Transfers between funds | | - | - | - | - | - |
| Net movement in funds | | (698) | - | (588) | (1,286) | 26,026 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward as at 1 July 2024 | 10 | 403,933 | - | 2,964 | 406,897 | 380,871 |
| Total funds carried forward as at 30 June 2025 | 10, 11 | 403,235 | - | 2,376 | 405,611 | 406,897 |

The charity's incoming resources and resources expended all relate to continuing operations.

The charity has no gains or losses other than as shown above on the historical cost basis.

The notes on pages 11-17 form part of these financial statements.

Brookside Community CIO

Balance Sheet as at 30 June 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|--|--------|-----------------------|---|-----------------------|---|
| Fixed Assets | | | | | |
| Tangible Assets | 7 | 344,599 | | 345,410 | |
| Current Assets | | | | | |
| Debtors | 8 | 6,920 | | 4,487 | |
| Cash at bank and in hand | | 56,926 | | 60,810 | |
| | | <u>63,846</u> | | <u>65,297</u> | |
| Creditors : Amounts falling due within one year | 9 | <u>(2,834)</u> | | <u>(3,810)</u> | |
| Net current assets | 11 | 61,012 | | 61,487 | |
| Net current assets less current liabilities | | <u>405,611</u> | | <u>406,897</u> | |
| Creditors : Amounts falling due after one year | 9 | - | | - | |
| Total assets less liabilities | | <u><u>405,611</u></u> | | <u><u>406,897</u></u> | |
| Reserves | | | | | |
| Unrestricted income funds | 11 | 403,235 | | 403,933 | |
| Designated income funds | 10, 11 | - | | - | |
| Restricted income funds | 10, 11 | 2,376 | | 2,964 | |
| | | <u><u>405,611</u></u> | | <u><u>406,897</u></u> | |

Approved by the trustees and signed on their behalf by:

Sarah Ensor

Date:

26th March 2026

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102)) issued in October 2019): (Charities SORP (FRS 102)).

Income

Donations are credited to the Statement of Financial Activities on a receipts basis.

Allocation of costs

Growth, Outreach and Mission

Costs of activities in furtherance of the charity's objects comprises all expenditure directly relating to the objects of the charity. It includes the direct costs of donations supporting overseas & UK missions, specified gifts, project costs and salaries and other direct expenditure. It also includes office, church building overheads and governance costs.

Governance

Costs of producing and independently examining the statutory accounts plus any legal fees.

Going Concern

The financial accounts have been prepared on a going concern basis.

Grants payable

Grants payable are accounted for in the year in which the award is made.

Depreciation

Depreciation is calculated to write off the cost of fixed assets in use at the balance sheet date on a straight line basis over their effective useful lives at the following rates.

| | | |
|---------------------|----------|--|
| Computers | 33% p.a. | |
| All other equipment | 20% p.a. | |
| Land & Buildings | 0% p.a. | (Zero depreciation as the value all relates to the land) |

Leases

A new operating lease was signed in June 2023, for a copier/printer, replacing an existing lease, with a four and a half year term and quarterly payments of £444.

Pensions

The charity contributes to the pension arrangements of employees. Payments are accrued for in the period to which they relate.

Brookside Community CIO

Notes to the financial statements For the year ended 30 June 2025

1 Accounting policies (continued)

Funds

Following the requirements of the Statement of Recommended Practice all the funds of the charity have been analysed over the different types which are:

Designated funds

Designated funds are where the trustees have decided to set aside some of the unrestricted funds for a specific purpose.

Restricted funds

Restricted funds are those where the donor has imposed restrictions on how the fund may be used but which do not prevent the fund being spent.

Unrestricted funds

Unrestricted funds are those which are not subject to any special restrictions and they can be used as the trustees decide.

2 Incoming resources

The incoming resources and results for the year are attributable to the principal activities described in the trustees report. The income is primarily from the voluntary donations of the church members. This is supplemented by income from charitable activities, which represents income received from individuals, groups and organisations from the hire of church facilities.

There is no generated income from any form of public appeal.

A more detailed breakdown of income can be found within the Detailed Income & Expenditure account on page 17.

3 Expenditure

3.1 Costs of raising funds

£nil costs as there are no public appeals for funds (2024: £nil).

3.2 Charitable Activities: Growth, outreach and mission

| | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total funds 2025 £ |
|---|----------------------------|--------------------------|--------------------------|--------------------------|
| Donations (Home & Overseas Missions, Other) | 9,100 | - | 1,570 | 10,670 |
| Personnel costs | 106,121 | - | - | 106,121 |
| Project costs | 3,043 | - | 638 | 3,681 |
| Other direct costs | 988 | - | - | 988 |
| Office & overhead costs | 24,145 | - | - | 24,145 |

| | | | | |
|------------|----------------|----------|--------------|----------------|
| Governance | <u>1,000</u> | <u>-</u> | <u>-</u> | <u>1,000</u> |
| | <u>144,397</u> | <u>-</u> | <u>2,208</u> | <u>146,605</u> |

A more detailed breakdown of expenditure can be found within the Detailed income & Expenditure account on page 17.

Brookside Community CIO

Notes to the financial statements For the year ended 30 June 2025

Donations are made up as follows :-

| | 2025 | | 2024 | |
|------------------------------|------|---------------|------|---------------|
| | £ | £ | £ | £ |
| <u>Overseas:</u> | | | | |
| Individuals (2) | | 7,715 | | 7,740 |
| Organisations (1) | | 95 | | - |
| <u>UK:</u> | | | | |
| Faith | 560 | | 560 | |
| Transform Reading | 520 | | 520 | |
| RE Inspired | 600 | | 600 | |
| Just Around the Corner (JAC) | 540 | | 540 | |
| Benevolent Gifts | 640 | | 948 | |
| | | 2,860 | | 3,168 |
| | | <u>10,670</u> | | <u>10,908</u> |

4 Governance

| | Unrestricted funds | Restricted funds | Total funds | Total funds |
|---|--------------------|------------------|--------------|-------------|
| | £ | £ | 2025 | 2024 |
| | £ | £ | £ | £ |
| Preparation of accounts & independent examination costs | 1,000 | - | 1,000 | - |
| | <u>1,000</u> | <u>-</u> | <u>1,000</u> | <u>-</u> |

Brookside Community CIO

Notes to the financial statements For the year ended 30 June 2025

5 Staff

| | 2025 £ | 2024 £ |
|-----------------------|----------------|----------------|
| Employee emoluments: | | |
| Wages and salaries | 88,323 | 93,034 |
| Social security costs | 6,169 | 3,896 |
| Pension costs | 5,862 | 5,574 |
| | <u>100,354</u> | <u>102,504</u> |

The average number of persons employed during the year was :

| | 2025 Number | 2024 Number |
|---------------------------------------|----------------|----------------|
| Paid trustees | 1 | 1 |
| Other (including part time employees) | 2 | 2 |
| Part time contractor | 0 | 0 |

No employees received remuneration exceeding £60,000 per annum (2024 : nil)

During the year no expenses were paid to any of the trustees specifically in relation to fulfilling their role as a trustee. (2024 : £624)

S. Ensor, a trustee of Brookside Community CIO, received £43,000 remuneration for the period to 30 June 2025 in her role as Senior Pastor. (2024 : £38,014)

Also, in the prior year (2024) S. Prince, a then trustee of Brookside Community CIO, received £10,959 remuneration for the period from 1st July 2023 until their resignation as a trustee on 27 Sep 2023.

Payments to trustees are permitted under the constitution in specified circumstances.

6 Related Parties

It is noted that the trustees S.Ensor and N. Ensor are related as spouses.

Brookside Community CIO

Notes to the financial statements
For the year ended 30 June 2025

7 Tangible fixed assets - All for charity use

| | Freehold Land and Buildings £ | Other Assets £ | 2025 Total £ |
|------------------------|--|----------------------|--------------------|
| Cost | | | |
| At 1 July 2024 | 344,000 | 21,918 | 365,918 |
| Additions | - | - | - |
| Disposals | - | - | - |
| At 30 June 2025 | <u>344,000</u> | <u>21,918</u> | <u>365,918</u> |
| Depreciation | | | |
| At 1 July 2024 | - | 20,508 | 20,508 |
| Charge for the year | - | 811 | 811 |
| Disposals | - | - | - |
| At 30 June 2025 | <u>-</u> | <u>21,319</u> | <u>21,319</u> |
| Net book values | | | |
| At 30 June 2024 | <u>344,000</u> | <u>1,410</u> | <u>345,410</u> |
| At 30 June 2025 | <u>344,000</u> | <u>599</u> | <u>344,599</u> |

The Freehold Land and Buildings cost represents the valuation for Brookside Church dated 19 June 2002. This value is still considered to be appropriate. The value is all considered to relate to the land (not the buildings) so no depreciation has been charged.

| | | |
|--|--------------|--------------|
| 8 Debtors | 2025 | 2024 |
| | £ | £ |
| Prepayments | 2,757 | 2,737 |
| Outstanding Gift Aid | <u>4,163</u> | <u>1,750</u> |
| | <u>6,920</u> | <u>4,487</u> |
| 9 Creditors | 2025 | 2024 |
| | £ | £ |
| - Amounts falling due in one year | | |
| Pension creditor | 614 | 610 |
| Accruals | <u>2,220</u> | <u>3,200</u> |
| | <u>2,834</u> | <u>3,810</u> |

Brookside Community CIO

Notes to the financial statements For the year ended 30 June 2025

10 Funds

| | Balance at 1 July 2024 | Movement in resources | | | Balance at 30 June 2025 |
|------------------------------|---------------------------|-----------------------|----------------|---------------|----------------------------|
| | £ | Incoming £ | Transfers £ | Outgoing £ | £ |
| <u>Restricted funds:</u> | | | | | |
| Postbox (Other) | - | 1,620 | - | 1,570 | 50 |
| Mission Fund (for CAP) | 2,914 | - | - | 588 | 2,326 |
| Mission Fund (Tea Time Club) | 50 | - | - | 50 | - |
| | <u>2,964</u> | <u>1,620</u> | <u>-</u> | <u>2,208</u> | <u>2,376</u> |
| Designated funds | - | - | - | - | - |

Designated funds relate to monies set-aside by the trustees for any major building related expenditure or repairs.

Funds - Prior year

| | Balance at 1 July 2023 | Movement in resources | | | Balance at 30 June 2024 |
|------------------------------|---------------------------|-----------------------|----------------|---------------|----------------------------|
| | £ | Incoming £ | Transfers £ | Outgoing £ | £ |
| <u>Restricted funds:</u> | | | | | |
| Postbox (Other) | - | 1,500 | - | 1,500 | - |
| Mission Fund (for Romania) | - | - | - | - | - |
| Mission Fund (for CAP) | 3,104 | - | - | 190 | 2,914 |
| Mission Fund (Tea Time Club) | 50 | - | - | - | 50 |
| Building Fund | <u>(33,000)</u> | <u>12,930</u> | <u>22,028</u> | <u>1,958</u> | <u>-</u> |
| | <u>(29,846)</u> | <u>14,430</u> | <u>22,028</u> | <u>3,648</u> | <u>2,964</u> |

11 Analysis of net assets between funds

| | Tangible fixed assets £ | Net Assets £ | 2025 Total £ |
|--------------------|----------------------------------|--------------------|--------------------|
| Restricted funds | - | 2,376 | 2,376 |
| Designated funds | - | - | - |
| Unrestricted funds | <u>344,599</u> | <u>58,636</u> | <u>403,235</u> |
| | <u>344,599</u> | <u>61,012</u> | <u>405,611</u> |

Analysis of net assets between funds - Prior year

| | Tangible fixed assets £ | Net Assets £ | 2024 Total £ |
|--------------------|----------------------------------|--------------------|--------------------|
| Restricted funds | - | 2,964 | 2,964 |
| Designated funds | - | - | - |
| Unrestricted funds | <u>345,410</u> | <u>58,523</u> | <u>403,933</u> |
| | <u>345,410</u> | <u>61,487</u> | <u>406,897</u> |

12 Other financial commitments

At 30 June 2025 the charity is committed to making 9 further quarterly payments of £444 in relation to a printer/copier leased in June 2023.

| | 2025 Total £ | 2024 Total £ |
|------------------------------|--------------------|--------------------|
| <u>Payments falling due:</u> | | |
| Within one year | 1,776 | 1,776 |
| Between one and five years | 2,220 | 3,996 |
| After five years | <u>3,996</u> | <u>5,772</u> |

13 Pension

The pension cost charge of £5,862 (2024: £5,574) represents contributions payable by the charity to the auto-enrolment scheme with The People's Pension. Any outstanding contributions are included in creditors.

14 Connected charities

None

15 Post balance sheet events

None

Brookside Community CIO

Detailed income and expenditure account For the year ended 30 June 2025

| | | 2025 £ | 2024 £ |
|--|--|----------------|----------------|
| Income | | | |
| Regular Gift Aidable income | | 87,443 | 91,341 |
| Ad Hoc Gift Aidable income | | 283 | 12,626 |
| Tax refunds | | 26,489 | 26,845 |
| General giving - non gift aidable | | 13,905 | 12,356 |
| Specified Gifts | | 1,620 | 1,500 |
| Income from charitable activities | | 15,536 | 15,079 |
| Donations to restricted fund (Building fund) | | - | 12,930 |
| Interest received | | 43 | 23 |
| | | <u>145,319</u> | <u>172,700</u> |
| Administrative expenses | | | |
| Staffing costs: | Salaries and employer's NI | 94,492 | 96,930 |
| | Pension contributions | 5,862 | 5,574 |
| | Motor expenses | 832 | 598 |
| | Contractor costs - Cleaning | 4,274 | 3,617 |
| | Other staff costs | 661 | 1,133 |
| | | <u>106,121</u> | <u>107,852</u> |
| Direct expenses: | Overseas missions | 7,810 | 7,740 |
| | Home missions | 2,220 | 2,320 |
| | Discretionary Fund/Gifts | 640 | 948 |
| | Project expenditure | 3,681 | 1,042 |
| | CAP and Teatime club | 638 | 190 |
| | Other | 350 | - |
| | | <u>15,339</u> | <u>12,240</u> |
| Office & overhead costs: | Repairs & Maintenance | 1,432 | 275 |
| | Utilities | 8,301 | 5,221 |
| | Telephones / Internet | 1,097 | 454 |
| | Bank Charges | 132 | 92 |
| | Stationery, books and CDs | - | 85 |
| | Printing, photocopying and newsletter | 2,129 | 2,745 |
| | Depreciation | 811 | 2,424 |
| | Office equipment | 399 | 2,947 |
| | Insurance | 3,941 | 3,580 |
| | Building project expenditure | - | 1,958 |
| | Software costs | 1,712 | 1,816 |
| | Subscriptions | 1,227 | 1,434 |
| | Sundries | 2,964 | 3,551 |
| | | <u>24,145</u> | <u>26,582</u> |
| Governance: | Accounts preparation & independent examination | 1,000 | - |
| Total Expenses | | <u>146,605</u> | <u>146,674</u> |
| Surplus/(Deficit) for the period | | <u>(1,286)</u> | <u>26,026</u> |