

# CHRIST CHURCH BRIXTON ROAD HALLS TRUST

England & Wales · Charity number 802522

## Details

---

Other names	CHRIST CHURCH HALL NORTH BRIXTON
Status	Registered
Legal form	Other
Registered	1990-07-16
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	90 Brixton Road London SW9 6BE
Phone	02075870375

## Activities

---

**Objects:** A CHURCH HALL TO BE USED FOR ANY OF THE FOLLOWING PURPOSES: (1) FOR THE CELEBRATION OF DIVINE SERVICE IN ACCORDANCE WITH THE RITES AND CEREMONIES OF THE CHURCH OF ENGLAND (2) AS A SCHOOL OR SCHOOLS FOR THE EDUCATION OF THE POOR OF THE PARISH (3) AS A CLASS ROOM, MEETING ROOM OR LECTURE ROOM FOR MEMBERS OF THE CHURCH OF ENGLAND FOR CONFIRMATION OR COMMUNICANTS CLASSES OR FOR OTHER RELIGIOUS INSTRUCTION OR FOR SECULAR INSTRUCTION UNDER THE CONTROL OF THE VICAR OF THE PARISH. (4) AS A PLACE OF MEETING FOR CLERICAL MEETINGS, FOR SOCIAL CONFERENCES OF THE CLERGY FOR DISTRICT VISITORS, FOR COMMITTEES OF ANY SOCIETIES PAROCHIAL OR OTHERWISE CONNECTED WITH THE CHURCH OF ENGLAND (5) FOR ANY OTHER MEETING OR ANY OTHER OBJECTS, ENDS OR PURPOSES HAVING IN VIEW THE SPIRITUAL, INTELLECTUAL, MORAL OR SOCIAL WANTS OF PROFESSING MEMBERS OF THE CHURCH OF ENGLAND

**Activities:** The charity owns a property which it lets out. Net income generated is given as grant(s) to the Parish of Christ Church, Brixton Road to further their activities.

## Classification

---

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Religious Activities, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

---

- **Area of benefit:** PARISH OF CHRIST CHURCH NORTH BRIXTON
- Lambeth

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,724	£13,041	-	-
2023-12-31	£46,332	£2,716	-	-
2022-12-31	£44,894	£3,923	-	-
2021-12-31	£44,470	£32,325	-	-
2020-12-31	£44,568	£73,659	-	-

## Trustees

---

Name	Role	Appointed
Rev Hugo Federico Adan Fernandez	Chair	2022-11-02
David Yepes Franco		2025-02-17
Simon Grantham		2024-10-16

**CHRIST CHURCH BRIXTON ROAD HALLS TRUST**

England & Wales - Charity number 802522

---

# Accounts

---

# **Christ Church Brixton Road Halls Trust**

(A Charity governed by its constitution, charity number 802522)

## **Financial Statements**

and

## **Trustees' Report**

**for the year ended 31 December 2023**

---

# **Christ Church Brixton Road Halls Trust**

(A Charity governed by its constitution, charity number 802522)

## **Index to the Financial Statements for the year ended 31 December 2023**

---

	<b>Page</b>
<b>Index to the Financial Statements</b>	<b>2</b>
<b>Charity Information</b>	<b>3</b>
<b>Trustees' Report</b>	<b>4 - 5</b>
<b>Trustees' Responsibilities Statement</b>	<b>6</b>
<b>Independent Examiner's Report</b>	<b>7</b>
<b>Statement of Financial Activities</b>	<b>8</b>
<b>Statement of Financial Position</b>	<b>9</b>
<b>Statement of Cash Flows</b>	<b>10</b>
<b>Accounting Policies</b>	<b>11</b>
<b>Notes to the Accounts</b>	<b>12 - 14</b>

---

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Charity Information

for the year ended 31 December 2023

---

Christ Church Brixton Road Halls Trust is a charitable trust governed by its Trust Deed.

<b>Charity name:</b>	Christ Church Brixton Road Halls Trust
<b>Charity registration number:</b>	802522
<b>Registered office:</b>	90 Brixton Road London SW9 6BE
<b>Operations address:</b>	Christ Church Hall 7 Mowll Street London SW9 6BJ
<b>Trustees who held office during the year:</b>	Rev Hugo Federico Adan Fernandez - Chair Rotimi Meghoma FFA, FIPA, FCCA - Treasurer Chester Holder - Secretary
<b>Independent Examiner:</b>	<b>Anthony Armstrong FCA</b> <b>Armstrong &amp; Co</b> <i>Chartered Accountants &amp; Statutory Auditor</i> 4a Printing House Yard Hackney Road London E2 7PR

**Trustees' Report**  
**for the year ended 31 December 2023**

The Trustees of Christ Church Brixton Road Halls Trust present their report together with the financial statements for the year ended 31 December 2023.

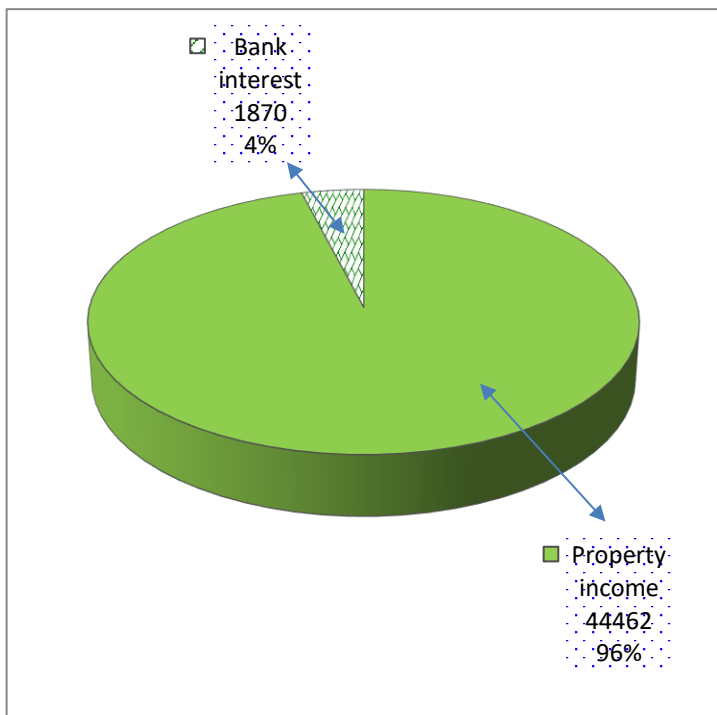
In the year to December 2023 the trust generated a total income of £44,462 (2022: £44,462).

The total expenditure for the financial year was £2,716 (2022: £3,923).

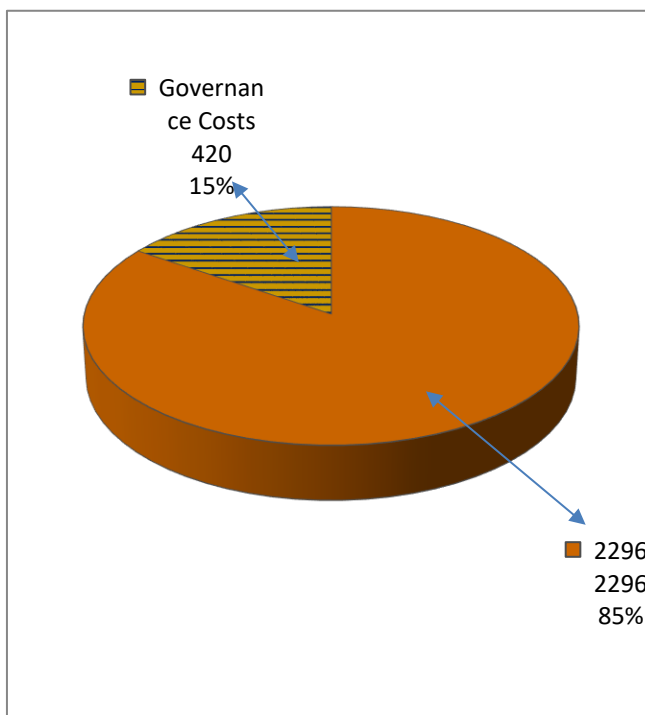
At the year end the Trust achieved net surplus of £43,616 (2022: £40,971); a detailed analysis of income and expenditure is shown in the Statement of Financial Activities (SoFA) on page 8.

Pictorial financial performance for the year as follows:

**Income**



**Expenditure**



At the end of the financial year, the Trust's statement of finance position recorded net current assets of £280,513 (2022: £236,897) page 9. Christ Church Brixton Road Halls Trust aims to hold sufficient funds to ensure the continuing operation of its charitable activities.

The charity's total reserves at the year-end increased to £725,133 (2022: £681,517).

The trustees are in negotiation with the LCDA regarding a new lease of the trust's halls.

The trustees are most grateful to LCDA and their tenants (too many to mention individually), for the services that they provide to the community and for the maintenance of the Trust's property. Without these services the community would indeed be a poorer

We are very proud of the way the LCDA moves forward in recent years in face of difficult and volatile economic climate, and the trustees believe that LCDA would continue to deliver successful projects and we do not anticipate reduction in rental income.

**Risk Management**

There is no known risks facing the charity, and the trustees believe that LCDA (the lessee of the charity's property) maintains the property to a high standard and will continue to do so in the future. All revenue of the charity (excluding investment income) was generated from rental income.

---

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Trustees' Report for the year ended 31 December 2023

---

### Independent Examiner

The Independent Examiner, Anthony Armstrong FCA, has indicated his willingness to be proposed for re-appointment.

The financial statements were approved by the Board of Trustees on 16 October 2024 and signed on its behalf by:

*Rotimi Meghoma*

---

**Rotimi Meghoma FFA, FIPA, FCCA**  
**Treasurer**

---

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Trustees' Responsibilities Statement

for the year ended 31 December 2023

---

The trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the financial activities of the charity and of its financial position at the end of that period. In preparing those financial statements the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts;
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for maintaining 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 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.

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Independent Examiner's Report to the Trustees of Christ Church Brixton Road Halls Trust

I report on the accounts of Christ Church Brixton Road Halls Trust for the period from 1 January 2023 to 31 December 2023, which are set out on pages 8 to 14.

This report is made solely to the trustees as a body in accordance with section 145 of the Charities Act 2011 (the 2011 Act) and regulations made under section 154 of that Act. 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 company and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

### Respective responsibilities of trustees and examiner

As described on page 6, the trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the the 2011 Act and that an independent examination is needed.

Having satisfied myself that the charity is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the 2011 Act;
- b) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- c) to state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the 2011 Act; 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 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.

Anthony Armstrong FCA  
**of Armstrong & Co**  
*Chartered Accountants & Statutory Auditor*

*Anthony Armstrong*

**4a Printing House Yard  
Hackney Road  
London E2 7PR**

Dated: 16 October 2024

**Christ Church Brixton Road Halls Trust**  
(A Charity governed by its constitution, charity number 802522)

**Statement of Financial Activities**  
for the year ended 31 December 2023

	Notes	2023			2022
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
<b>Income from:</b>					
Investments	3	46,332	-	46,332	44,894
<b>Total income</b>		<b>46,332</b>	<b>-</b>	<b>46,332</b>	<b>44,894</b>
<b>Expenditure on:</b>					
Charitable activities	4	2,716	-	2,716	3,923
<b>Total expenditure</b>		<b>2,716</b>	<b>-</b>	<b>2,716</b>	<b>3,923</b>
<b>Net income/(expenditure) and movement in funds</b>		<b>43,616</b>	<b>-</b>	<b>43,616</b>	<b>40,971</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		681,517	-	681,517	640,546
<b>Total funds carried forward</b>		<b>725,133</b>	<b>-</b>	<b>725,133</b>	<b>681,517</b>

All incoming resources and resources expended are derived from continuing activities.

The accompanying accounting policies and notes form an integral part of these financial statements.

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Statement of Financial Position as at 31 December 2023

	Notes	31 December 2023		31 December 2022	
		£	£	£	£
<b>Fixed assets:</b>					
Investments	5		444,620		444,620
<b>Total fixed assets</b>			<u>444,620</u>		<u>444,620</u>
<b>Current assets:</b>					
Debtors	6	11,115		22,231	
Cash at bank and In hand	7	<u>270,237</u>		<u>215,086</u>	
<b>Total current assets</b>			<u>281,352</u>		<u>237,317</u>
<b>Creditors: amounts falling due within one year</b>	8		<u>839</u>		<u>420</u>
<b>Net current assets</b>			280,513		236,897
<b>Total net assets</b>			<u>725,133</u>		<u>681,517</u>
<b>The funds of the charity:</b>					
Unrestricted funds	11		725,133		681,517
<b>Total charity funds</b>	13		<u>725,133</u>		<u>681,517</u>

The financial statements were approved by the Board of Trustees on 16 October 2024 and signed on its behalf by:

*Rotimi Meghoma*

Rotimi Meghoma FFA, FIPA, FCCA  
Treasurer

*The notes on pages 11 to 14 form part of these accounts.*

**Christ Church Brixton Road Halls Trust**  
(A Charity governed by its constitution, charity number 802522)

**Statement of Cash Flows**  
**for the year ended 31 December 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities:</b>			
Net cash provided by/(used in) operating activities	1	<u>8,820</u>	<u>(26,516)</u>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		46,332	44,894
<b>Net cash provided by/(used in) investing activities</b>		<u>46,332</u>	<u>44,894</u>
<b>Change in cash and cash equivalents in the reporting period</b>		55,152	18,378
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	215,085	196,707
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<u>270,237</u>	<u>215,085</u>

**Notes to the Cash Flow Statement**

	2023 £	2022 £
<b>1) Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	43,616	40,971
<b>Adjustments for:</b>		
Dividends, interest and rents from investments	(46,332)	(44,894)
(Increase)/decrease in debtors	11,116	(22,231)
Increase/(decrease) in creditors	419	(360)
<b>Net cash provided by/(used in) operating activities</b>	<u>8,820</u>	<u>(26,516)</u>
<b>2) Analysis of cash and cash equivalents</b>	2023 £	2022 £
Cash in hand	270,237	215,085
<b>Total cash and cash equivalents</b>	<u>270,237</u>	<u>215,085</u>

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Accounting Policies

for the year ended 31 December 2023

---

### 1 Accounting policies

#### Basis of preparation

The financial statements have been prepared in accordance with:

- a) Applicable UK accounting standards, including Financial Reporting Standard 102 section 1A Small Entities 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)'
- b) 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 2015) - (Charities SORP FRS 102);
- c) the Charities Act 2011.

#### Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue to operate and accordingly the accounts have been prepared on a going concern basis.

#### Income recognition

Income is recognised when the charity has a contractual or other right to its receipt, it is probable that the income will be received and that the amount can be measured reliably. Income with conditions attached to its receipt is recognised when those conditions have been fulfilled.

#### Unrestricted Funds

Unrestricted funds are funds received which have no restrictions placed on their use and are available as general funds.

#### Designated Funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

#### Allocation of costs

Costs are allocated directly to projects where they can be identified as relating solely to that project. Other costs are allocated between the projects based on criteria determined by the nature of the expense.

#### Investment Property

The freehold building is an investment property and so has not been depreciated. The trustees believe that the fair value of the freehold property is the current use valuation. Based on commercial property guidelines, this is estimated by the trustees to be 10 times the rental income derived from the property. The property is therefore valued at approximately £444,620 (2021: £444,620).

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Notes to the Accounts for the year ended 31 December 2023

### 1 Incoming resources

The incoming resources and surplus are attributable to the principal activities of the charity.

### 2 Net incoming resources

*Net incoming resources are stated after charging:*  
Independent examiner's fees

2023	2022
£	£
420	420

### Trustees' emoluments

-	-
---	---

Emoluments include salaries, fees, bonuses, expense allowances and estimated non-cash benefits receivable. All trustees serve in a voluntary capacity and do not receive payment for their services.

### 3 Investments

Rental income  
Bank interest receiveable

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Rental income	44,462	-	44,462	44,462
Bank interest receiveable	1,870	-	1,870	432
	<u>46,332</u>	<u>-</u>	<u>46,332</u>	<u>44,894</u>

### 4 Charitable activities

Legal & professional fees  
Independent examination fees  
Bank charges

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Legal & professional fees	2,234	-	2,234	3,420
Independent examination fees	420	-	420	420
Bank charges	62	-	62	83
	<u>2,716</u>	<u>-</u>	<u>2,716</u>	<u>3,923</u>

### 5 Investments

#### Market value

As at 1 January 2023  
Additions  
Disposals  
Revaluations  
As at 31 December 2023

	Investment Property	Total
	£	£
As at 1 January 2023	444,620	444,620
Additions	-	-
Disposals	-	-
Revaluations	-	-
As at 31 December 2023	<u>444,620</u>	<u>444,620</u>

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

Accrued rental income

2023	2022
£	£
11,115	22,231
<u>11,115</u>	<u>22,231</u>

### 7 Bank and cash in hand

CAF current account  
CAF deposit account

2023	2022
£	£
186,724	133,112
83,513	81,974
<u>270,237</u>	<u>215,086</u>

### 8 Creditors: amounts falling due within one year

Accruals

2023	2022
£	£
839	420
<u>839</u>	<u>420</u>

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Notes to the Accounts

for the year ended 31 December 2023

	Opening balance £	Resources arising £	Resources utilised £	Other movements £	Closing balance £
<b>9 The funds of the charity : current year</b>					
<i>Unrestricted funds</i>					
Designated funds	444,620	-	-	-	444,620
General funds	236,897	46,332	(2,716)	-	280,513
<i>Total unrestricted funds</i>	<u>681,517</u>	<u>46,332</u>	<u>(2,716)</u>	<u>-</u>	<u>725,133</u>
<b>10 The funds of the charity : prior year</b>					
<i>Unrestricted funds</i>					
Designated funds	444,620	-	-	-	444,620
General funds	208,071	44,894	(3,923)	-	249,042
<i>Total unrestricted funds</i>	<u>652,691</u>	<u>44,894</u>	<u>(3,923)</u>	<u>-</u>	<u>693,662</u>
<b>11 Designated funds : current year</b>					
	£	£	£	£	£
Property Fund	444,620	-	-	-	444,620
	<u>444,620</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>444,620</u>
<b>12 Designated funds : prior year</b>					
	£	£	£	£	£
Property Fund	444,620	-	-	-	444,620
	<u>444,620</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>444,620</u>

<b>Property Fund</b>	This fund represents the amount of charity funds locked up in freehold land and buildings and other fixed assets which are needed for operational purposes. The funds are carried at the net book value of original cost of the fixed assets at the balance sheet date, after deducting any outstanding loans, endowment funds or restricted funds used to finance their acquisition.
----------------------	---

	General funds	Designated funds	Restricted funds	Endowment funds	Total
<b>13 Net assets attributable to funds : current year</b>					
		£	£	£	£
Tangible fixed assets	-	444,620	-	-	444,620
Current assets	281,353	-	-	-	281,353
Current liabilities	(840)	-	-	-	(840)
Net assets represented by funds	<u>280,513</u>	<u>444,620</u>	<u>-</u>	<u>-</u>	<u>725,133</u>
<b>14 Net assets attributable to funds : prior year</b>					
		£	£	£	£
Tangible fixed assets	-	444,620	-	-	444,620
Current assets	237,317	-	-	-	237,317
Current liabilities	(420)	-	-	-	(420)
Net assets represented by funds	<u>236,897</u>	<u>444,620</u>	<u>-</u>	<u>-</u>	<u>681,517</u>

**Notes to the Accounts**  
**for the year ended 31 December 2023**

---

**15 Taxation**

As a charity the trust is exempt from tax on income and gains derived from charitable activities to the extent that these are applied to its charitable objects.

**16 Post balance sheet events**

There were no significant post balance sheet events.

**17 Transactions with trustees**

There were no material transactions with the trustees during the year.

**18 Contingent liabilities**

The charity had no material contingent liabilities at 31 December 2023 nor at 31 December 2022.

**19 Related parties**

There were no disclosable related party transactions during the year.

**20 Gifts in kind and volunteers**

During the year the charity benefited from unpaid work performed by volunteers.

**CHRIST CHURCH BRIXTON ROAD HALLS TRUST**

England & Wales - Charity number 802522

---

# Accounts

---

# **Christ Church Brixton Road Halls Trust**

(A Charity governed by its constitution, charity number 802522)

## **Financial Statements**

and

## **Trustees' Report**

**for the year ended 31 December 2022**

---

# **Christ Church Brixton Road Halls Trust**

(A Charity governed by its constitution, charity number 802522)

## **Index to the Financial Statements for the year ended 31 December 2022**

---

	<b>Page</b>
<b>Index to the Financial Statements</b>	<b>2</b>
<b>Charity Information</b>	<b>3</b>
<b>Trustees' Report</b>	<b>4 - 5</b>
<b>Trustees' Responsibilities Statement</b>	<b>6</b>
<b>Independent Examiner's Report</b>	<b>7</b>
<b>Statement of Financial Activities</b>	<b>8</b>
<b>Statement of Financial Position</b>	<b>9</b>
<b>Statement of Cash Flows</b>	<b>10</b>
<b>Accounting Policies</b>	<b>11</b>
<b>Notes to the Accounts</b>	<b>12 - 14</b>

---

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Charity Information

for the year ended 31 December 2022

---

Christ Church Brixton Road Halls Trust is a charitable trust governed by its Trust Deed.

<b>Charity name:</b>	Christ Church Brixton Road Halls Trust	
<b>Charity registration number:</b>	802522	
<b>Registered office:</b>	90 Brixton Road London SW9 6BE	
<b>Operations address:</b>	Christ Church Hall 7 Mowll Street London SW9 6BJ	
<b>Trustees who held office during the year:</b>	Rev Hugo Federico Adan Fernandez Rotimi Meghoma FFA, FIPA, FCCA Chester Holder	- Appointed 2 November 2022
<b>Treasurer and Secretary:</b>	Rotimi Meghoma FFA, FIPA, FCCA	
<b>Independent Examiner:</b>	<b>Anthony Armstrong FCA Armstrong &amp; Co</b> <i>Chartered Accountants &amp; Statutory Auditor</i> 4a Printing House Yard Hackney Road London E2 7PR	

**Trustees' Report**  
**for the year ended 31 December 2022**

The Trustees of Christ Church Brixton Road Halls Trust present their report together with the financial statements for the year ended 31 December 2022.

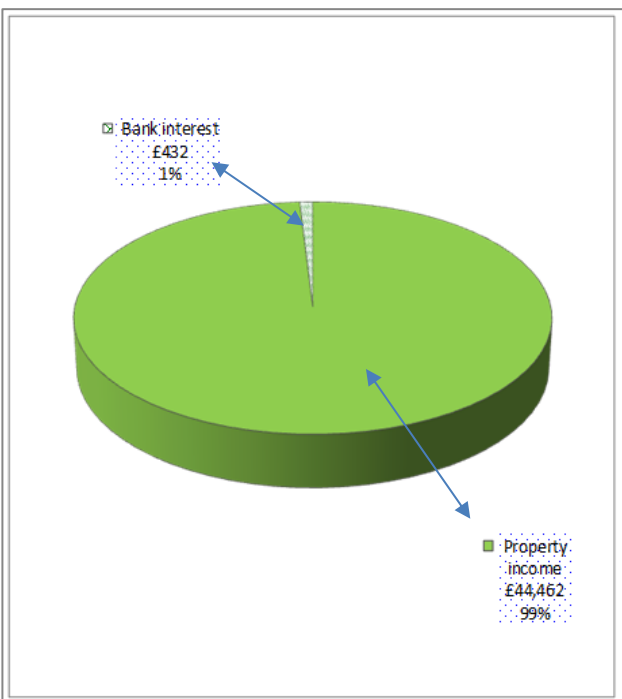
In the year to December 2022 the trust generated a total income of £44,462 (2021: £44,462).

The total expenditure for the financial year was £3,923 (2021: £32,325).

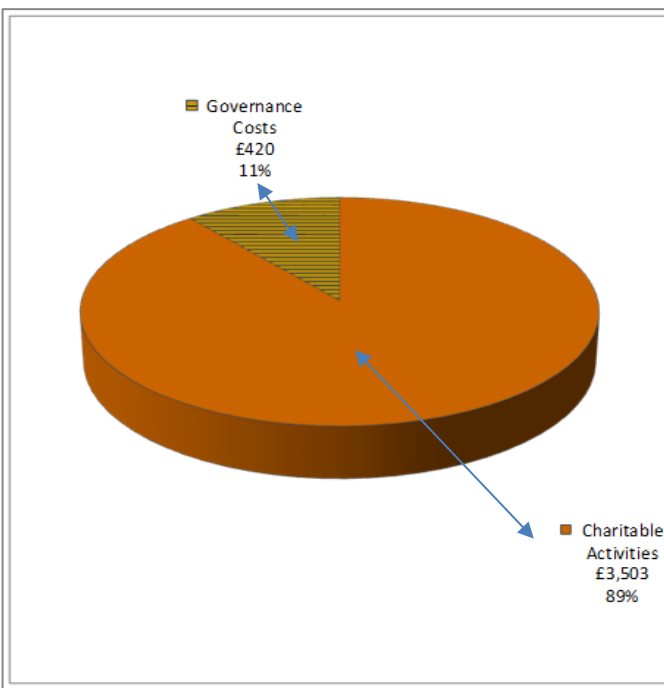
At the year end the Trust achieved net surplus of £40,971 (2021: £12,145); a detailed analysis of income and expenditure is shown in the Statement of Financial Activities (SoFA) on page 8.

Pictorial financial performance for the year as follows:

**Income**



**Expenditure**



At the end of the financial year, the Trust's statement of finance position recorded net current assets of £236,897 (2021: £195,926) page 9. Christ Church Brixton Road Halls Trust aims to hold sufficient funds to ensure the continuing operation of its charitable activities.

The charity's total reserves at the year-end increased to £681,517 (2021: £640,546).

The trustees are in negotiation with the LCDA regarding a new lease of the trust's halls.

We are most grateful to LCDA and their tenants (too many to mention individually), for the services that they provide to the community and for the maintenance of the Trust's property. Without these services the community would indeed be a poorer place.

We are very proud of the way the LCDA moves forward in recent years in face of difficult and volatile economic climate, and the trustees believe that LCDA would continue to deliver successful projects and we do not anticipate reduction in rental income.

**Risk Management**

There is no known risks facing the charity, and the trustees believe that LCDA (the lessee of the charity's property) maintains the property to a high standard and will continue to do so in the future. All revenue of the charity (excluding investment income) was generated from rental income.

---

**Christ Church Brixton Road Halls Trust**  
(A Charity governed by its constitution, charity number 802522)

**Trustees' Report**  
**for the year ended 31 December 2022**

---

**Independent Examiner**

The Independent Examiner, Anthony Armstrong FCA, has indicated his willingness to be proposed for re-appointment.

The financial statements were approved by the Board of Trustees on 26 October 2023 and signed on its behalf by:

*Rotimi Meghoma*

---

**Rotimi Meghoma FFA, FIPA, FCCA**  
**Treasurer**

---

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Trustees' Responsibilities Statement

for the year ended 31 December 2022

---

The trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the financial activities of the charity and of its financial position at the end of that period. In preparing those financial statements the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts;
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for maintaining 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 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.

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Independent Examiner's Report to the Trustees of Christ Church Brixton Road Halls Trust

I report on the accounts of Christ Church Brixton Road Halls Trust for the period from 1 January 2022 to 31 December 2022, which are set out on pages 8 to 14.

This report is made solely to the trustees as a body in accordance with section 145 of the Charities Act 2011 (the 2011 Act) and regulations made under section 154 of that Act. 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 company and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

### Respective responsibilities of trustees and examiner

As described on page 6, the trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the the 2011 Act and that an independent examination is needed.

Having satisfied myself that the charity is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the 2011 Act;
- b) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- c) to state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the 2011 Act; 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 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.

*Anthony Armstrong*

Anthony Armstrong FCA  
of **Armstrong & Co**  
Chartered Accountants & Statutory Auditor

Dated: 26 October 2023

**4a Printing House Yard  
Hackney Road  
London E2 7PR**

**Christ Church Brixton Road Halls Trust**  
 (A Charity governed by its constitution, charity number 802522)

**Statement of Financial Activities**  
 for the year ended 31 December 2022

	Notes	2022			2021
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
<b>Income from:</b>					
Investments	3	44,894	-	44,894	44,470
<b>Total income</b>		<b>44,894</b>	<b>-</b>	<b>44,894</b>	<b>44,470</b>
<b>Expenditure on:</b>					
Charitable activities	4	3,923	-	3,923	32,325
<b>Total expenditure</b>		<b>3,923</b>	<b>-</b>	<b>3,923</b>	<b>32,325</b>
<b>Net income/(expenditure) and movement in funds</b>		<b>40,971</b>	<b>-</b>	<b>40,971</b>	<b>12,145</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		640,546	-	640,546	628,401
<b>Total funds carried forward</b>		<b>681,517</b>	<b>-</b>	<b>681,517</b>	<b>640,546</b>

All incoming resources and resources expended are derived from continuing activities.

The accompanying accounting policies and notes form an integral part of these financial statements.

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Statement of Financial Position as at 31 December 2022

	Notes	31 December 2022		31 December 2021	
		£	£	£	£
<b>Fixed assets:</b>					
Investments	5		444,620		444,620
<b>Total fixed assets</b>			<u>444,620</u>		<u>444,620</u>
<b>Current assets:</b>					
Debtors	6	22,231		-	
Cash at bank and In hand	7	<u>215,086</u>		<u>196,706</u>	
<b>Total current assets</b>		<u>237,317</u>		<u>196,706</u>	
<b>Creditors: amounts falling due within one year</b>	8	<u>420</u>		<u>780</u>	
<b>Net current assets</b>			236,897		195,926
<b>Total net assets</b>			<u>681,517</u>		<u>640,546</u>
<b>The funds of the charity:</b>					
Unrestricted funds	11		681,517		640,546
<b>Total charity funds</b>	13		<u>681,517</u>		<u>640,546</u>

The financial statements were approved by the Board of Trustees on 26 October 2023 and signed on its behalf by:

*Rotimi Meghoma*

Rotimi Meghoma FFA, FIPA, FCCA  
Trustee

*The notes on pages 11 to 14 form part of these accounts.*

**Christ Church Brixton Road Halls Trust**  
(A Charity governed by its constitution, charity number 802522)

**Statement of Cash Flows**  
**for the year ended 31 December 2022**

	Notes	2022 £	2021 £
<b>Cash flows from operating activities:</b>			
Net cash provided by/(used in) operating activities	1	<u>(26,514)</u>	<u>(21,149)</u>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		44,894	44,470
<b>Net cash provided by/(used in) investing activities</b>		<u>44,894</u>	<u>44,470</u>
<b>Change in cash and cash equivalents in the reporting period</b>		18,380	23,321
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	196,706	173,385
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<u><b>215,086</b></u>	<u><b>196,706</b></u>

**Notes to the Cash Flow Statement**

	2022 £	2021 £
<b>1) Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	40,971	12,145
<b>Adjustments for:</b>		
Dividends, interest and rents from investments	(44,894)	(44,470)
(Increase)/decrease in debtors	(22,231)	11,116
Increase/(decrease) in creditors	(360)	60
<b>Net cash provided by/(used in) operating activities</b>	<u><b>(26,514)</b></u>	<u><b>(21,149)</b></u>
<b>2) Analysis of cash and cash equivalents</b>	2022 £	2021 £
Cash in hand	215,086	196,706
<b>Total cash and cash equivalents</b>	<u><b>215,086</b></u>	<u><b>196,706</b></u>

## Accounting Policies

for the year ended 31 December 2022

### 1 Accounting policies

#### Basis of preparation

The financial statements have been prepared in accordance with:

- a) Applicable UK accounting standards, including Financial Reporting Standard 102 section 1A Small Entities 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)'.
- b) 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 2015) - (Charities SORP FRS 102);
- c) the Charities Act 2011.

#### Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue to operate and accordingly the accounts have been prepared on a going concern basis.

#### Income recognition

Income is recognised when the charity has a contractual or other right to its receipt, it is probable that the income will be received and that the amount can be measured reliably. Income with conditions attached to its receipt is recognised when those conditions have been fulfilled.

#### Unrestricted Funds

Unrestricted funds are funds received which have no restrictions placed on their use and are available as general funds.

#### Designated Funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

#### Allocation of costs

Costs are allocated directly to projects where they can be identified as relating solely to that project. Other costs are allocated between the projects based on criteria determined by the nature of the expense.

#### Investment Property

The freehold building is an investment property and so has not been depreciated. The trustees believe that the fair value of the freehold property is the current use valuation. Based on commercial property guidelines, this is estimated by the trustees to be 10 times the rental income derived from the property. The property is therefore valued at approximately £444,620 (2021: £444,620).

**Christ Church Brixton Road Halls Trust**  
(A Charity governed by its constitution, charity number 802522)

**Notes to the Accounts**  
**for the year ended 31 December 2022**

**1 Incoming resources**

The incoming resources and surplus are attributable to the principal activities of the charity.

**2 Net incoming resources**

*Net incoming resources are stated after charging:*  
Independent examiner's fees

<b>2022</b>	<b>2021</b>
£	£
420	420

**Trustees' emoluments**

-	-
---	---

Emoluments include salaries, fees, bonuses, expense allowances and estimated non-cash benefits receivable. All trustees serve in a voluntary capacity and do not receive payment for their services.

**3 Investments**

Rental income  
Bank interest receivable

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022 Total</b>	<b>2021 Total</b>
	£	£	£	£
Rental income	44,462	-	44,462	44,462
Bank interest receivable	432	-	432	8
	<u>44,894</u>	<u>-</u>	<u>44,894</u>	<u>44,470</u>

**4 Charitable activities**

Donations to CCBR  
Legal & professional fees  
Independent examination fees  
Bank charges

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022 Total</b>	<b>2021 Total</b>
	£	£	£	£
Donations to CCBR	-	-	-	30,000
Legal & professional fees	3,420	-	3,420	1,807
Independent examination fees	420	-	420	420
Bank charges	83	-	83	98
	<u>3,923</u>	<u>-</u>	<u>3,923</u>	<u>32,325</u>

**5 Investments**

**Market value**

As at 1 January 2022  
Additions  
Disposals  
Revaluations  
As at 31 December 2022

	<b>Investment Property</b>	<b>Total</b>
	£	£
As at 1 January 2022	444,620	444,620
Additions	-	-
Disposals	-	-
Revaluations	-	-
As at 31 December 2022	<u>444,620</u>	<u>444,620</u>

**6 Debtors: amounts falling due within one year**

Accrued rental income

	<b>2022</b>	<b>2021</b>
	£	£
Accrued rental income	22,231	-
	<u>22,231</u>	<u>-</u>

**7 Bank and cash in hand**

CAF current account  
CAF deposit account

	<b>2022</b>	<b>2021</b>
	£	£
CAF current account	133,112	115,044
CAF deposit account	81,974	81,662
	<u>215,086</u>	<u>196,706</u>

**8 Creditors: amounts falling due within one year**

Accruals

	<b>2022</b>	<b>2021</b>
	£	£
Accruals	420	780
	<u>420</u>	<u>780</u>

**Christ Church Brixton Road Halls Trust**  
(A Charity governed by its constitution, charity number 802522)

**Notes to the Accounts**  
**for the year ended 31 December 2022**

	Opening balance	Resources arising	Resources utilised	Other movements	Closing balance
	£	£	£	£	£
<b>9 The funds of the charity : current year</b>					
<i>Unrestricted funds</i>					
Designated funds	444,620	-	-	-	444,620
General funds	195,926	44,894	(3,923)	-	236,897
<i>Total unrestricted funds</i>	<u>640,546</u>	<u>44,894</u>	<u>(3,923)</u>	<u>-</u>	<u>681,517</u>
<b>10 The funds of the charity : prior year</b>					
<i>Unrestricted funds</i>					
Designated funds	444,620	-	-	-	444,620
General funds	183,781	44,470	(32,325)	-	195,926
<i>Total unrestricted funds</i>	<u>628,401</u>	<u>44,470</u>	<u>(32,325)</u>	<u>-</u>	<u>640,546</u>
<b>11 Designated funds : current year</b>					
	£	£	£	£	£
Property Fund	444,620	-	-	-	444,620
	<u>444,620</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>444,620</u>
<b>12 Designated funds : prior year</b>					
	£	£	£	£	£
Property Fund	444,620	-	-	-	444,620
	<u>444,620</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>444,620</u>

<b>Property Fund</b>	This fund represents the amount of charity funds locked up in freehold land and buildings and other fixed assets which are needed for operational purposes. The funds are carried at the net book value of original cost of the fixed assets at the balance sheet date, after deducting any outstanding loans, endowment funds or restricted funds used to finance their acquisition.
----------------------	---

	General funds	Designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
<b>13 Net assets attributable to funds : current year</b>					
Tangible fixed assets	-	444,620	-	-	444,620
Current assets	237,317	-	-	-	237,317
Current liabilities	(420)	-	-	-	(420)
Net assets represented by funds	<u>236,897</u>	<u>444,620</u>	<u>-</u>	<u>-</u>	<u>681,517</u>
<b>14 Net assets attributable to funds : prior year</b>					
Tangible fixed assets	-	444,620	-	-	444,620
Current assets	196,706	-	-	-	196,706
Current liabilities	(780)	-	-	-	(780)
Net assets represented by funds	<u>195,926</u>	<u>444,620</u>	<u>-</u>	<u>-</u>	<u>640,546</u>

**15 Taxation**

As a charity the trust is exempt from tax on income and gains derived from charitable activities to the extent that these are applied to its charitable objects.

**16 Post balance sheet events**

There were no significant post balance sheet events.

**Notes to the Accounts**  
**for the year ended 31 December 2022**

---

**17 Transactions with trustees**

There were no material transactions with the trustees during the year.

**18 Contingent liabilities**

The charity had no material contingent liabilities at 31 December 2022 nor at 31 December 2021.

**19 Related parties**

There were no disclosable related party transactions during the year.

**20 Gifts in kind and volunteers**

During the year the charity benefited from unpaid work performed by volunteers.

**CHRIST CHURCH BRIXTON ROAD HALLS TRUST**

England & Wales - Charity number 802522

---

# Accounts

---

# **Christ Church Brixton Road Halls Trust**

(A Charity governed by its constitution, charity number 802522)

## **Financial Statements**

and

## **Trustees' Report**

**for the year ended 31 December 2021**

---

# **Christ Church Brixton Road Halls Trust**

(A Charity governed by its constitution, charity number 802522)

## **Index to the Financial Statements for the year ended 31 December 2021**

---

	<b>Page</b>
<b>Index to the Financial Statements</b>	<b>2</b>
<b>Charity Information</b>	<b>3</b>
<b>Trustees' Report</b>	<b>4 - 5</b>
<b>Trustees' Responsibilities Statement</b>	<b>6</b>
<b>Independent Examiner's Report</b>	<b>7</b>
<b>Statement of Financial Activities</b>	<b>8</b>
<b>Statement of Financial Position</b>	<b>9</b>
<b>Statement of Cash Flows</b>	<b>10</b>
<b>Accounting Policies</b>	<b>11</b>
<b>Notes to the Accounts</b>	<b>12 - 14</b>

---

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Charity Information

for the year ended 31 December 2021

---

Christ Church Brixton Road Halls Trust is a charitable trust governed by its Trust Deed.

<b>Charity name:</b>	Christ Church Brixton Road Halls Trust
<b>Charity registration number:</b>	802522
<b>Registered office:</b>	90 Brixton Road London SW9 6BE
<b>Operations address:</b>	Christ Church Hall 7 Mowll Street London SW9 6BJ
<b>Trustees who held office during the year:</b>	Rotimi Meghoma FFA, FIPA, FCCA Chester Holder
<b>Treasurer and Secretary:</b>	Rotimi Meghoma FFA, FIPA, FCCA
<b>Independent Examiner:</b>	<b>Anthony Armstrong FCA</b> <b>Armstrong &amp; Co</b> <i>Chartered Accountants &amp; Statutory Auditor</i> 4a Printing House Yard Hackney Road London E2 7PR

**Trustees' Report**  
**for the year ended 31 December 2021**

The Trustees of Christ Church Brixton Road Halls Trust present their report together with the financial statements for the year ended 31 December 2021.

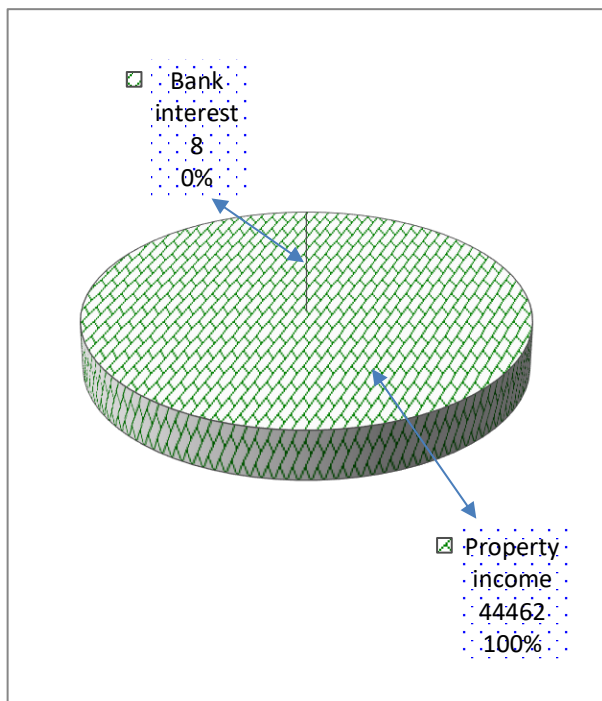
In the year to December 2021 the trust generated a total income of £44,470 (2020: £44,568).

The total expenditure for the financial year was £32,325 (2020: £73,659).

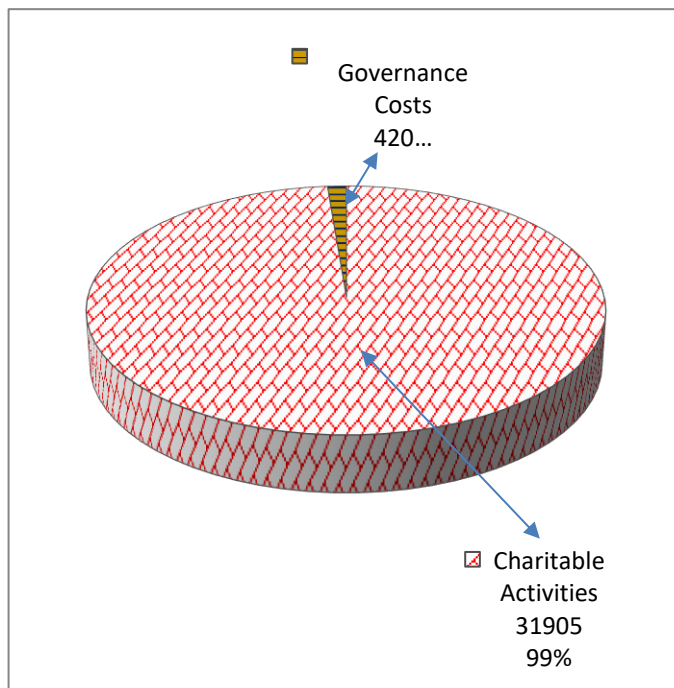
At the year end the Trust achieved net surplus of £12,145 (2020: deficit £29,431); a detailed analysis of income and expenditure is shown in the Statement of Financial Activities (SoFA) on page 8.

Pictorial financial performance for the year as follows:

**Income**



**Expenditure**



During the year the Trust gave a total grant of £30,000 to the Ecclesiastical Parish of Christ Church Brixton Road. At the end of the financial year, the Trust's statement of finance position recorded net current assets of £195,926 (2020: £183,781) page 9. Christ Church Brixton Road Halls Trust aims to hold sufficient funds to ensure the continuing operation of its charitable activities.

The charity's total reserves at the year-end increased to £640,546 (2020: £628,401).

The trustees are in negotiation with the LCDA regarding a new lease of the trust's halls.

We are most grateful to LCDA and their tenants (too many to mention individually), for the services that they provide to the community and for the maintenance of the Trust's property. Without these services the community would indeed be a poorer place.

We are very proud of the way the LCDA moves forward in recent years in face of difficult and volatile economic climate, and the trustees believe that LCDA would continue to deliver successful projects and we do not anticipate reduction in rental income.

The trustees are grateful to Angel for her commitments in carrying out the voluntary administrative work during the financial year.

**Risk Management**

There is no known risks facing the charity, and the trustees believe that LCDA (the lessee of the charity's property) maintains the property to a high standard and will continue to do so in the future. All revenue of the charity (excluding investment income) was generated from rental income.

---

**Christ Church Brixton Road Halls Trust**  
(A Charity governed by its constitution, charity number 802522)

**Trustees' Report**  
**for the year ended 31 December 2021**

---

**Independent Examiner**

The Independent Examiner, Anthony Armstrong FCA, has indicated his willingness to be proposed for re-appointment.

The financial statements were approved by the Board of Trustees on 24 October 2022 and signed on its behalf by:

*Rotimi Meghoma*

---

**Rotimi Meghoma FFA, FIPA, FCCA**  
**Treasurer**

---

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Trustees' Responsibilities Statement

for the year ended 31 December 2021

---

The trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the financial activities of the charity and of its financial position at the end of that period. In preparing those financial statements the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts;
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for maintaining 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 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.

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Independent Examiner's Report to the Trustees of Christ Church Brixton Road Halls Trust

I report on the accounts of Christ Church Brixton Road Halls Trust for the period from 1 January 2021 to 31 December 2021, which are set out on pages 8 to 14.

This report is made solely to the trustees as a body in accordance with section 145 of the Charities Act 2011 (the 2011 Act) and regulations made under section 154 of that Act. 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 company and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

### Respective responsibilities of trustees and examiner

As described on page 6, the trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the the 2011 Act and that an independent examination is needed.

Having satisfied myself that the charity is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the 2011 Act;
- b) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- c) to state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the 2011 Act; 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 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.

*Anthony Armstrong*

Anthony Armstrong FCA  
of **Armstrong & Co**  
Chartered Accountants & Statutory Auditor

Dated: 24 October 2022

**4a Printing House Yard  
Hackney Road  
London E2 7PR**

**Christ Church Brixton Road Halls Trust**  
(A Charity governed by its constitution, charity number 802522)

**Statement of Financial Activities**  
for the year ended 31 December 2021

	Notes	2021			2020
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
<b>Income from:</b>					
Investments	3	44,470	-	44,470	44,568
<b>Total income</b>		<b>44,470</b>	<b>-</b>	<b>44,470</b>	<b>44,568</b>
<b>Expenditure on:</b>					
Charitable activities	4	32,325	-	32,325	73,659
<b>Total expenditure</b>		<b>32,325</b>	<b>-</b>	<b>32,325</b>	<b>73,659</b>
Net gains/(losses) on investments	5	-	-	-	(340)
<b>Net income/(expenditure) and movement in funds</b>		<b>12,145</b>	<b>-</b>	<b>12,145</b>	<b>(29,431)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		628,401	-	628,401	657,832
<b>Total funds carried forward</b>		<b>640,546</b>	<b>-</b>	<b>640,546</b>	<b>628,401</b>

All incoming resources and resources expended are derived from continuing activities.  
The accompanying accounting policies and notes form an integral part of these financial statements.

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Statement of Financial Position as at 31 December 2021

	Notes	31 December 2021		31 December 2020	
		£	£	£	£
<b>Fixed assets:</b>					
Investments	5		444,620		444,620
<b>Total fixed assets</b>			<u>444,620</u>		<u>444,620</u>
<b>Current assets:</b>					
Debtors	6		-		11,116
Cash at bank and In hand	7		<u>196,706</u>		<u>173,385</u>
<b>Total current assets</b>			<u>196,706</u>		<u>184,501</u>
<b>Creditors: amounts falling due within one year</b>	8		<u>780</u>		<u>720</u>
<b>Net current assets</b>			195,926		183,781
<b>Total net assets</b>			<u>640,546</u>		<u>628,401</u>
<b>The funds of the charity:</b>					
Unrestricted funds	11		640,546		628,401
<b>Total charity funds</b>	13		<u>640,546</u>		<u>628,401</u>

The financial statements were approved by the Board of Trustees on 24 October 2022 and signed on its behalf by:

*Rotimi Meghoma*

Rotimi Meghoma FFA, FIPA, FCCA  
Trustee

*The notes on pages 11 to 14 form part of these accounts.*

**Christ Church Brixton Road Halls Trust**  
(A Charity governed by its constitution, charity number 802522)

**Statement of Cash Flows**  
**for the year ended 31 December 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities:</b>			
Net cash provided by/(used in) operating activities	1	<u>(21,149)</u>	<u>(84,415)</u>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		44,470	44,568
<b>Net cash provided by/(used in) investing activities</b>		<u>44,470</u>	<u>44,568</u>
<b>Change in cash and cash equivalents in the reporting period</b>		23,321	(39,847)
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	173,385	213,232
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<u>196,706</u>	<u>173,385</u>

**Notes to the Cash Flow Statement**

	2021 £	2020 £
<b>1) Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	12,145	(29,431)
<b>Adjustments for:</b>		
(Gains)/losses on investments	-	340
Dividends, interest and rents from investments	(44,470)	(44,568)
(Increase)/decrease in debtors	11,116	(11,116)
Increase/(decrease) in creditors	60	360
<b>Net cash provided by/(used in) operating activities</b>	<u>(21,149)</u>	<u>(84,415)</u>
<b>2) Analysis of cash and cash equivalents</b>	2021 £	2020 £
Cash in hand	196,706	173,385
<b>Total cash and cash equivalents</b>	<u>196,706</u>	<u>173,385</u>

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Accounting Policies

for the year ended 31 December 2021

---

### 1 Accounting policies

#### Basis of preparation

The financial statements have been prepared in accordance with:

- a) Applicable UK accounting standards, including Financial Reporting Standard 102 section 1A Small Entities 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)'.  
b) 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 2015) - (Charities SORP FRS 102);  
c) the Charities Act 2011.

#### Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue to operate and accordingly the accounts have been prepared on a going concern basis.

#### Income recognition

Income is recognised when the charity has a contractual or other right to its receipt, it is probable that the income will be received and that the amount can be measured reliably. Income with conditions attached to its receipt is recognised when those conditions have been fulfilled.

#### Unrestricted Funds

Unrestricted funds are funds received which have no restrictions placed on their use and are available as general funds.

#### Designated Funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

#### Allocation of costs

Costs are allocated directly to projects where they can be identified as relating solely to that project. Other costs are allocated between the projects based on criteria determined by the nature of the expense.

#### Investment Property

The freehold building is an investment property and so has not been depreciated. The trustees believe that the fair value of the freehold property is the current use valuation. Based on commercial property guidelines, this is estimated by the trustees to be 10 times the rental income derived from the property. The property is therefore valued at approximately £444,620 (2019: £444,960).

**Christ Church Brixton Road Halls Trust**  
(A Charity governed by its constitution, charity number 802522)

**Notes to the Accounts**  
**for the year ended 31 December 2021**

**1 Incoming resources**

The incoming resources and surplus are attributable to the principal activities of the charity.

**2 Net incoming resources**

*Net incoming resources are stated after charging:*

	2021	2020
	£	£
Independent examiner's fees	420	360
	-	-

**Trustees' emoluments**

Emoluments include salaries, fees, bonuses, expense allowances and estimated non-cash benefits receivable. All trustees serve in a voluntary capacity and do not receive payment for their services.

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Rental income	44,462	-	44,462	44,462
Bank interest receivable	8	-	8	106
	44,470	-	44,470	44,568

**4 Charitable activities**

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Donations to CCBR	30,000	-	30,000	71,414
Legal & professional fees	1,807	-	1,807	1,825
Independent examination fees	420	-	420	360
Bank charges	98	-	98	60
	32,325	-	32,325	73,659

**5 Investments**

**Market value**

	Investment Property	Total
	£	£
As at 1 January 2021	444,620	444,620
Additions	-	-
Disposals	-	-
Revaluations	-	-
As at 31 December 2021	444,620	444,620

**6 Debtors: amounts falling due within one year**

	2021	2020
	£	£
Other debtors	-	11,116
	-	11,116

**7 Bank and cash in hand**

	2021	2020
	£	£
CAF current account	115,044	91,732
CAF deposit account	81,662	81,653
	196,706	173,385

**8 Creditors: amounts falling due within one year**

	2021	2020
	£	£
Accruals	780	720
	780	720

**Christ Church Brixton Road Halls Trust**  
(A Charity governed by its constitution, charity number 802522)

**Notes to the Accounts**  
for the year ended 31 December 2021

9 The funds of the charity : current year	Opening balance £	Resources arising £	Resources utilised £	Other movements £	Closing balance £
<i>Unrestricted funds</i>					
Designated funds	444,620	-	-	-	444,620
General funds	183,781	44,470	(32,325)	-	195,926
<i>Total unrestricted funds</i>	<u>628,401</u>	<u>44,470</u>	<u>(32,325)</u>	<u>-</u>	<u>640,546</u>

10 The funds of the charity : prior year	Opening balance £	Resources arising £	Resources utilised £	Other movements £	Closing balance £
<i>Unrestricted funds</i>					
Designated funds	444,960	-	-	(340)	444,620
General funds	212,872	44,568	(73,659)	-	183,781
<i>Total unrestricted funds</i>	<u>657,832</u>	<u>44,568</u>	<u>(73,659)</u>	<u>(340)</u>	<u>628,401</u>

11 Designated funds : current year	Opening balance £	Resources arising £	Resources utilised £	Transfers & adjustments £	Closing balance £
Property Fund	444,620	-	-	-	444,620
	<u>444,620</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>444,620</u>

12 Designated funds : prior year	Opening balance £	Resources arising £	Resources utilised £	Transfers & adjustments £	Closing balance £
Property Fund	444,960	-	-	(340)	444,620
	<u>444,960</u>	<u>-</u>	<u>-</u>	<u>(340)</u>	<u>444,620</u>

<b>Property Fund</b>	This fund represents the amount of charity funds locked up in freehold land and buildings and other fixed assets which are needed for operational purposes. The funds are carried at the net book value of original cost of the fixed assets at the balance sheet date, after deducting any outstanding loans, endowment funds or restricted funds used to finance their acquisition.
----------------------	---

13 Net assets attributable to funds : current year	General funds	Designated funds	Restricted funds	Endowment funds	Total
Tangible fixed assets	-	444,620	-	-	444,620
Current assets	196,706	-	-	-	196,706
Current liabilities	(780)	-	-	-	(780)
Net assets represented by funds	<u>195,926</u>	<u>444,620</u>	<u>-</u>	<u>-</u>	<u>640,546</u>

14 Net assets attributable to funds : prior year	General funds	Designated funds	Restricted funds	Endowment funds	Total
Tangible fixed assets	-	444,620	-	-	444,620
Current assets	184,501	-	-	-	184,501
Current liabilities	(720)	-	-	-	(720)
Net assets represented by funds	<u>183,781</u>	<u>444,620</u>	<u>-</u>	<u>-</u>	<u>628,401</u>

**15 Taxation**

As a charity the trust is exempt from tax on income and gains derived from charitable activities to the extent that these are applied to its charitable objects.

**16 Post balance sheet events**

There were no significant post balance sheet events.

**Notes to the Accounts**  
**for the year ended 31 December 2021**

---

**17 Transactions with trustees**

There were no material transactions with the trustees during the year.

**18 Contingent liabilities**

The charity had no material contingent liabilities at 31 December 2021 nor at 31 December 2020.

**19 Related parties**

There were no disclosable related party transactions during the year.

**20 Gifts in kind and volunteers**

During the year the charity benefited from unpaid work performed by volunteers.

**CHRIST CHURCH BRIXTON ROAD HALLS TRUST**

England & Wales - Charity number 802522

---

# Accounts

---

# **Christ Church Brixton Road Halls Trust**

(A Charity governed by its constitution, charity number 802522)

## **Financial Statements**

and

## **Trustees' Report**

**for the year ended 31 December 2020**

---

**Christ Church Brixton Road Halls Trust**  
(A Charity governed by its constitution, charity number 802522)

**Index to the Financial Statements**  
**for the year ended 31 December 2020**

---

	<b>Page</b>
<b>Index to the Financial Statements</b>	<b>2</b>
<b>Charity Information</b>	<b>3</b>
<b>Trustees' Report</b>	<b>4 - 5</b>
<b>Trustees' Responsibilities Statement</b>	<b>6</b>
<b>Independent Examiner's Report</b>	<b>7</b>
<b>Statement of Financial Activities</b>	<b>8</b>
<b>Statement of Financial Position</b>	<b>9</b>
<b>Statement of Cash Flows</b>	<b>10</b>
<b>Accounting Policies</b>	<b>11</b>
<b>Notes to the Accounts</b>	<b>12 - 14</b>

---

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Charity Information for the year ended 31 December 2020

---

Christ Church Brixton Road Halls Trust is a charitable trust governed by its Trust Deed.

**Charity name:** Christ Church Brixton Road Halls Trust

**Charity registration number:** 802522

**Registered office:** 90 Brixton Road  
London SW9 6BE

**Operations address:** Christ Church Hall  
7 Mowll Street  
London SW9 6BJ

**Trustees who held office during the year:** Revd Tim Jeffreys - Up to August 2020  
Rotimi Meghoma FFA, FIPA, FCCA  
Chester Holder

**Chair:** Revd Tim Jeffreys - Up to August 2020  
**Treasurer and Secretary:** Rotimi Meghoma FFA, FIPA, FCCA  
**Senior Management:** Chester Holder

**Independent Examiner:** **Anthony Armstrong FCA**  
**Armstrong & Co**  
*Chartered Accountants & Statutory Auditor*  
4a Printing House Yard  
Hackney Road  
London E2 7PR

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Trustees' Report for the year ended 31 December 2020

The Trustees of Christ Church Brixton Road Halls Trust present their report together with the financial statements for the year ended 31 December 2020.

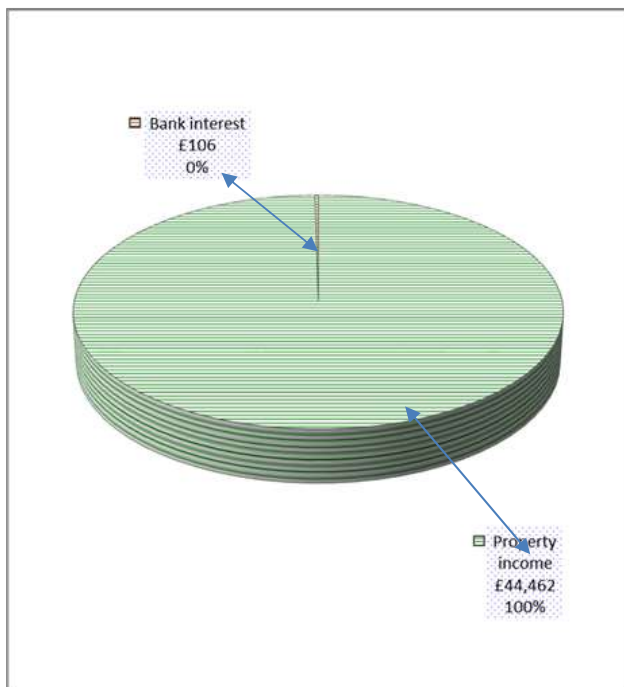
In the year to December 2020 the trust generated a total income of £44,568 (2019: £44,700).

The total expenditure for the financial year was £73,659 (2019: £16,247).

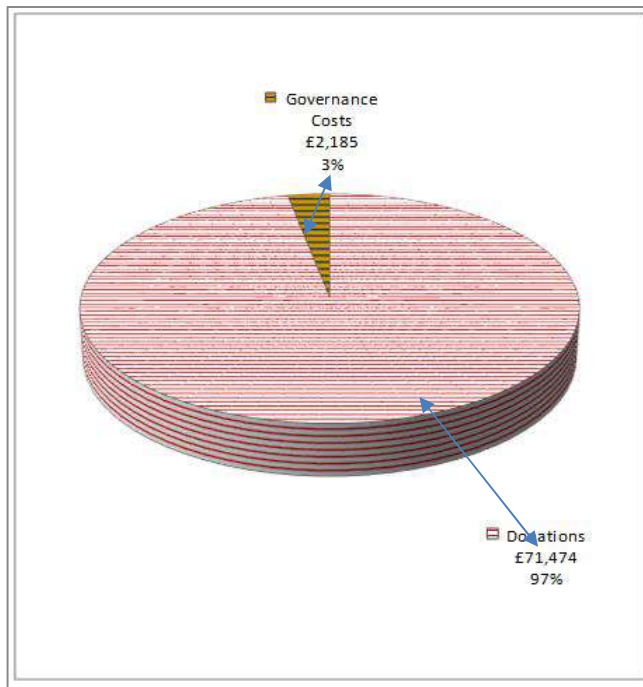
At the year end the Trust achieved net deficit of £29,431 (2019: surplus £28,793); a detailed analysis of income and expenditure is shown in the Statement of Financial Activities (SoFA) on page 8.

Pictorial financial performance for the year as follows:

### Income



### Expenditure



During the year the Trust gave a total grant of £71,414 to the Ecclesiastical Parish of Christ Church Brixton Road. At the end of the financial year, the Trust's statement of finance position recorded net current assets of £183,781 (2019: £212,872) page 9. Christ Church Brixton Road Halls Trust aims to hold sufficient funds to ensure the continuing operation of its charitable activities.

The charity's total reserves at the year end was £628,401 (2019: £657,832).

The trustees are most grateful to LCDA and their tenants (too many to mention individually), for the services that they provide to the community and for the maintenance of the Trust's property. Without these services the community would indeed be a poorer place.

The trustees are grateful to Mr Steve Hall, Mr Marcel Berg and Ms Angel Okore for their commitments in carrying out the voluntary administrative work during the financial year. Likewise our appreciation goes to Ms Liz Waldy for coordinating the administrative work.

We are very proud of the way the LCDA moves forward in recent years in face of difficult and volatile economic climate, and the trustees believe that LCDA would continue to deliver successful projects and we do not anticipate reduction in rental income.

On a very sad note the Trust lost its Chair the Revd Tim Jeffreys who suddenly passed on to glory in August 2020; we pray that his soul rest in perfect peace. Revd Tim Jeffreys served the Trust faithfully and efficiently for thirteen years and under his Chairmanship the Trust went from strength to strength, we will all miss him. The Trustees pray that Almighty God would comfort his family, friends, Christ Church Brixton Road congregation and the people in the local Community.

---

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Trustees' Report for the year ended 31 December 2020

---

### Risk Management

There is no known risks facing the charity, and the trustees believe that LCDA (the lessee of the charity's property) maintains the property to a high standard and will continue to do so in the future. All revenue of the charity (excluding investment income) was generated from rental income.

### Independent Examiner

The Independent Examiner, Anthony Armstrong FCA, has indicated his willingness to be proposed for re-appointment.

The financial statements were approved by the Board of Trustees on 24 October 2021 and signed on its behalf by:



---

**Rotimi Meghoma FFA, FIPA, FCCA**  
**Treasurer**

---

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Trustees' Responsibilities Statement for the year ended 31 December 2020

---

The trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the financial activities of the charity and of its financial position at the end of that period. In preparing those financial statements the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts;
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for maintaining 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 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.

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Independent Examiner's Report to the Trustees of Christ Church Brixton Road Halls Trust

I report on the accounts of Christ Church Brixton Road Halls Trust for the period from 1 January 2020 to 31 December 2020, which are set out on pages 8 to 14.

This report is made solely to the trustees as a body in accordance with section 145 of the Charities Act 2011 (the 2011 Act) and regulations made under section 154 of that Act. 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 company and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

### Respective responsibilities of trustees and examiner

As described on page 6, the trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the the 2011 Act and that an independent examination is needed.

Having satisfied myself that the charity is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the 2011 Act;
- b) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- c) to state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the 2011 Act; 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 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.



Anthony Armstrong FCA  
of **Armstrong & Co**  
*Chartered Accountants & Statutory Auditor*

**4a Printing House Yard  
Hackney Road  
London E2 7PR**

Dated: 24 October 2021

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Statement of Financial Activities for the year ended 31 December 2020

		2020		2019
	Notes	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£
<b>Income from:</b>				
Investments	3	44,568	-	44,568
<b>Total income</b>		<b>44,568</b>	<b>-</b>	<b>44,700</b>
<b>Expenditure on:</b>				
Charitable activities	4	73,659	-	73,659
<b>Total expenditure</b>		<b>73,659</b>	<b>-</b>	<b>16,247</b>
Net gains/(losses) on investments	5	(340)	-	(340)
<b>Net income/(expenditure) and movement in funds</b>		<b>(29,431)</b>	<b>-</b>	<b>28,793</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		657,832	-	657,832
<b>Total funds carried forward</b>		<b>628,401</b>	<b>-</b>	<b>657,832</b>

All incoming resources and resources expended are derived from continuing activities.

There are no gains and losses other than those noted above and therefore no separate statement of total recognised gains and losses has been prepared.

The accompanying accounting policies and notes form an integral part of these financial statements.

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Statement of Financial Position as at 31 December 2020

	Notes	31 December 2020		31 December 2019	
		£	£	£	£
<b>Fixed assets:</b>					
Investments	5		444,620		444,960
<b>Total fixed assets</b>			<u>444,620</u>		<u>444,960</u>
<b>Current assets:</b>					
Debtors	6	11,116		-	
Cash at bank and In hand	7	<u>173,385</u>		<u>213,232</u>	
<b>Total current assets</b>		<u>184,501</u>		<u>213,232</u>	
<b>Creditors: amounts falling due within one year</b>	8	<u>720</u>		<u>360</u>	
<b>Net current assets</b>			183,781		212,872
<b>Total net assets</b>			<u>628,401</u>		<u>657,832</u>
<b>The funds of the charity:</b>					
Unrestricted funds	11		<u>628,401</u>		<u>657,832</u>
<b>Total charity funds</b>	13		<u>628,401</u>		<u>657,832</u>

The financial statements were approved by the Board of Trustees on 24 October 2021 and signed on its behalf by:



Rotimi Meghoma FFA, FIPA, FCCA  
Trustee

*The notes on pages 11 to 14 form part of these accounts.*

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Statement of Cash Flows for the year ended 31 December 2020

	Notes	2020 £	2019 £
<b>Cash flows from operating activities:</b>			
Net cash provided by/(used in) operating activities	1	(84,415)	(16,248)
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		44,568	44,700
<b>Net cash provided by/(used in) investing activities</b>		<b>44,568</b>	<b>44,700</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(39,847)</b>	<b>28,452</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	<b>213,232</b>	<b>184,780</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<b>173,385</b>	<b>213,232</b>

### Notes to the Cash Flow Statement

	2020 £	2019 £
<b>1) Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(29,431)	28,793
<b>Adjustments for:</b>		
(Gains)/losses on investments	340	(340)
Dividends, interest and rents from investments	(44,568)	(44,700)
(Increase)/decrease in debtors	(11,116)	-
Increase/(decrease) in creditors	360	-
<b>Net cash provided by/(used in) operating activities</b>	<b>(84,415)</b>	<b>(16,248)</b>
<b>2) Analysis of cash and cash equivalents</b>		
Cash in hand	173,385	213,232
<b>Total cash and cash equivalents</b>	<b>173,385</b>	<b>213,232</b>

---

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Accounting Policies

for the year ended 31 December 2020

---

### 1 Accounting policies

#### Basis of preparation

The financial statements have been prepared in accordance with:

- a) Applicable UK accounting standards, including Financial Reporting Standard 102 section 1A Small Entities 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)'.  
b) 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 2015) - (Charities SORP FRS 102);  
c) the Charities Act 2011.

#### Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue to operate and accordingly the accounts have been prepared on a going concern basis.

#### Income recognition

Income is recognised when the charity has a contractual or other right to its receipt, it is probable that the income will be received and that the amount can be measured reliably. Income with conditions attached to its receipt is recognised when those conditions have been fulfilled.

#### Unrestricted Funds

Unrestricted funds are funds received which have no restrictions placed on their use and are available as general funds.

#### Designated Funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

#### Allocation of costs

Costs are allocated directly to projects where they can be identified as relating solely to that project. Other costs are allocated between the projects based on criteria determined by the nature of the expense.

#### Investment Property

The freehold building is an investment property and so has not been depreciated. The trustees believe that the fair value of the freehold property is the current use valuation. Based on commercial property guidelines, this is estimated by the trustees to be 10 times the rental income derived from the property. The property is therefore valued at approximately £444,620 (2019: £444,960).

**Christ Church Brixton Road Halls Trust**  
(A Charity governed by its constitution, charity number 802522)

**Notes to the Accounts**  
**for the year ended 31 December 2020**

**1 Incoming resources**

The incoming resources and surplus are attributable to the principal activities of the charity.

**2 Net outgoing resources**

*Net outgoing resources are stated after charging:*

Independent examiner's fees

	<b>2020</b>	<b>2019</b>
	£	£
	360	360

**Trustees' emoluments**

	-	-
--	---	---

Emoluments include salaries, fees, bonuses, expense allowances and estimated non-cash benefits receivable. All trustees serve in a voluntary capacity and do not receive payment for their services.

**3 Investments**

Rental income  
Bank interest receivable

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2020 Total</b>	<b>2019 Total</b>
	£	£	£	£
	44,462	-	44,462	44,496
	106	-	106	204
	<u>44,568</u>	<u>-</u>	<u>44,568</u>	<u>44,700</u>

**4 Charitable activities**

Donations to CCBR  
Legal & professional fees  
Independent examination fees  
Bank charges

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2020 Total</b>	<b>2019 Total</b>
	£	£	£	£
	71,414	-	71,414	14,803
	1,825	-	1,825	1,024
	360	-	360	360
	60	-	60	60
	<u>73,659</u>	<u>-</u>	<u>73,659</u>	<u>16,247</u>

**5 Investments**

**Market value**

As at 1 January 2020  
Additions  
Disposals  
Revaluations  
As at 31 December 2020

	<b>Investment Property</b>	<b>Total</b>
	£	£
	444,960	444,960
	-	-
	-	-
	(340)	(340)
	<u>444,620</u>	<u>444,620</u>

**6 Debtors: amounts falling due within one year**

Other debtors

	<b>2020</b>	<b>2019</b>
	£	£
	11,116	-
	<u>11,116</u>	<u>-</u>

**7 Bank and cash in hand**

CAF current account  
CAF deposit account

	<b>2020</b>	<b>2019</b>
	£	£
	91,732	131,685
	81,653	81,547
	<u>173,385</u>	<u>213,232</u>

**8 Creditors: amounts falling due within one year**

Accruals

	<b>2020</b>	<b>2019</b>
	£	£
	720	360
	<u>720</u>	<u>360</u>

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Notes to the Accounts

for the year ended 31 December 2020

9 The funds of the charity : current year	Opening balance £	Resources arising £	Resources utilised £	Other movements £	Closing balance £
<i>Unrestricted funds</i>					
Designated funds	444,960	-	-	(340)	444,620
General funds	212,872	44,568	(73,659)	-	183,781
<i>Total unrestricted funds</i>	<u>657,832</u>	<u>44,568</u>	<u>(73,659)</u>	<u>(340)</u>	<u>628,401</u>

10 The funds of the charity : prior year	Opening balance £	Resources arising £	Resources utilised £	Other movements £	Closing balance £
<i>Unrestricted funds</i>					
Designated funds	444,620	-	-	340	444,960
General funds	184,419	44,700	(16,247)	-	212,872
<i>Total unrestricted funds</i>	<u>629,039</u>	<u>44,700</u>	<u>(16,247)</u>	<u>340</u>	<u>657,832</u>

11 Designated funds : current year	Opening balance £	Resources arising £	Resources utilised £	Transfers & adjustments £	Closing balance £
Property Fund	444,960	-	-	(340)	444,620
	<u>444,960</u>	<u>-</u>	<u>-</u>	<u>(340)</u>	<u>444,620</u>

12 Designated funds : prior year	Opening balance £	Resources arising £	Resources utilised £	Transfers & adjustments £	Closing balance £
Property Fund	444,620	-	-	340	444,960
	<u>444,620</u>	<u>-</u>	<u>-</u>	<u>340</u>	<u>444,960</u>

<b>Property Fund</b>	This fund represents the amount of charity funds locked up in freehold land and buildings and other fixed assets which are needed for operational purposes. The funds are carried at the net book value of original cost of the fixed assets at the balance sheet date, after deducting any outstanding loans, endowment funds or restricted funds used to finance their acquisition.
----------------------	---

13 Net assets attributable to funds : current year	General funds	Designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Tangible fixed assets	-	444,620	-	-	444,620
Current assets	184,501	-	-	-	184,501
Current liabilities	(720)	-	-	-	(720)
Net assets represented by funds	<u>183,781</u>	<u>444,620</u>	<u>-</u>	<u>-</u>	<u>628,401</u>

14 Net assets attributable to funds : prior year	General funds	Designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Tangible fixed assets	-	444,960	-	-	444,960
Current assets	213,232	-	-	-	213,232
Current liabilities	(360)	-	-	-	(360)
Net assets represented by funds	<u>212,872</u>	<u>444,960</u>	<u>-</u>	<u>-</u>	<u>657,832</u>

---

# Christ Church Brixton Road Halls Trust

(A Charity governed by its constitution, charity number 802522)

## Notes to the Accounts

for the year ended 31 December 2020

---

### 15 Taxation

As a charity the trust is exempt from tax on income and gains derived from charitable activities to the extent that these are applied to its charitable objects.

### 16 Post balance sheet events

There were no significant post balance sheet events.

### 17 Transactions with trustees

There were no material transactions with the trustees during the year.

### 18 Contingent liabilities

The charity had no material contingent liabilities at 31 December 2020 nor at 31 December 2019.

### 19 Related parties

There were no disclosable related party transactions during the year.

### 20 Gifts in kind and volunteers

During the year the charity benefited from unpaid work performed by volunteers.