Company registration number 07266300 (England and Wales)

Charity registration number 1137747 (England and Wales)

BRIGHTHELM CHURCH AND COMMUNITY CENTRE TRUST LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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BRIGHTHELM CHURCH AND COMMUNITY CENTRE TRUST LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev Roger Wood Deirdre Harrison Rev Graeme Allan Rev Andrew Fairchild Rev Martin Knight	
Country of incorporation	United Kingdom (England and Wales)	07266300
Charity registration	England and Wales	1137747
Registered office	Brighthelm Centre North Road Brighton East Sussex BN1 1YD	
Independent examiner	Michelle Westbury FCCA West & Berry Limited Nile House Nile Street Brighton BN1 1HW	

BRIGHTHELM CHURCH AND COMMUNITY CENTRE TRUST LIMITED

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BRIGHTHELM CHURCH AND COMMUNITY CENTRE TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objectives of the Trust are:
1. The advancement of the Christian religion for the benefit of the public through the public worship of God according to the principles and usage of the United Reformed Church.
2. The advancement of education through the instruction of children and adults.
3. The promotion of other charitable purposes not inconsistent with the principles and usages of the United Reformed Church (URC).

Brighthelm's key strategic objectives:

- Increase engagement and foot fall through the centre, providing offices and meeting spaces to a diverse range of organisations and community groups so that they can further their objectives.

- Actively support organisations most closely aligned to our vision and ethos, through partnerships and providing access at preferential rates to Brighthelm's facilities.

- Work to embed our vision, and the values underlying it, in the welcome that we provide to people of other faiths and in everything we do.

- Facilitate educational work and create other opportunities to promote Brighthelm's vision.

- Provide a Christian presence in the city centre and develop fresh expressions of church that will bring our vision to life.

- Maintain the financial health of Brighthelm allowing the building to be maintained and the vision to be delivered.

- Actively govern the objectives of our mission with engagement from trustees and staff.

Brighthelm’s Values

“Brighthelm seeks to be a vibrant hub of hospitality, worship, learning, and action, pointing the way towards a world in which all living beings flourish together in the peace and love of God.”

- A broad welcome: We will strive to be hospitable people, not only to customers but to each other. We will seek to build good relationships characterised by truthfulness, humility and reverence. Time spent well with others is time spent seeking our vision. We work together to overcome our prejudices
- Reverence: Going deeper than respect, we will regard others as ‘holy’ and look for goodness in others, expecting to find it. Reverence may or may not be related to a belief in God. It extends to animals, plants, and the global biosphere.
- Co-operation: We are one team, working together towards our vision. We will seek to avoid division but work collaboratively wherever possible and helping where we see a need.
- Personal growth: We are people who want to learn new skills and explore new ideas. Brighthelm will facilitate the personal growth of staff and volunteers, including through a programme of support and development.
- Loving service: We are here to help. Through our loving service, we build community and the flourishing of life. Brighthelm will be a safe place in which service can be offered without advantage being taken of the server’s good-will.

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Public benefit

Brighthelm seeks to be a vibrant hub of hospitality, worship, learning and community action, supporting individuals and organisations across Brighton and Hove.

The trustees have paid due regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims, objectives and activities.

Brighthelm continues to provide affordable and accessible community space to charities, community groups, faith organisations, educational providers and support services. Throughout 2025 the centre supported thousands of local people through activities promoting wellbeing, education, inclusion, recovery, social connection and community engagement.

The centre provides space for organisations supporting:

- children and young people
- people in recovery
- LGBTQIA+ communities
- people with learning disabilities
- older people
- individuals experiencing financial hardship
- people seeking counselling and emotional support
- local faith communities

Achievements and performance

Significant activities and achievements against objectives

During 2025 Brighthelm welcomed approximately 67,955 visitors through its doors, reflecting continued growth in both room hire and tenant engagement.

The centre remained a significant community hub within Brighton and Hove, providing space for worship, education, counselling, advocacy, youth provision, recovery support, fitness activities, arts projects, food support and community gatherings.

The Auditorium remained the most popular hire space, accounting for approximately 56% of bookings. Demand for room hire increased significantly during the year, with 183 new customers recorded, representing a substantial increase from the previous year.

Regular users included:

- churches and faith groups
- local charities and voluntary organisations
- NHS and health-related services
- recovery and wellbeing groups
- adult and youth education providers
- fitness and dance organisations
- youth project work organisations
- local authority services

The trustees were encouraged by the continued growth in community engagement and the increasing diversity of organisations using the centre.

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Tenants and Partnerships:

Brighthelm continued to provide office and activity space to a wide range of organisations aligned with the charity's objectives and values.

During 2025 the centre housed organisations providing:

- counselling and mental health support
- advocacy services
- youth support
- educational activity
- creative and arts-based projects
- food provision
- nursery provision
- recovery services
- environmental and sustainability work

New tenants during the year included BME Young People's Project and Daisy Street Films, both of whom contribute positively to Brighthelm's wider community and inclusion objectives.

The trustees were particularly encouraged by the increasing collaboration between tenants, with organisations making referrals between services and working together to support vulnerable members of the community.

Staffing and Volunteers:

Zara Jones was appointed Centre Manager during 2025, increasing operational capacity and strategic oversight across the centre.

The staffing structure was strengthened during the year through:

- regular staff meetings and supervision
- clearer operational responsibilities
- increased health and safety oversight
- additional safeguarding measures
- staff training and compliance improvements

Staff continued to work flexibly to ensure the centre could remain operational seven days a week while maintaining safe and welcoming services for centre users.

A new garden volunteer programme was also introduced to support the long-term development of the outdoor community space.

The trustees would like to formally acknowledge the dedication and professionalism of staff and volunteers throughout the year, particularly during periods of significant operational pressure and major building works.

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Financial review

The charity's total income in 2025 was generated primarily through room hire, tenant leases, fundraising and service income.

Despite strong growth in room hire and tenancy income, the charity recorded a deficit during the year. This was largely due to significant planned investment in the long-term safety, sustainability and viability of the building.

Major expenditure during 2025 included:

- essential electrical rewiring works
- planned building maintenance and repairs
- security improvements
- railings and garden safety works
- increased operational staffing costs to support expanded activity
- rising utility and premises costs

Trustees approved these works as essential investments to ensure the continued safe operation and long-term sustainability of the centre.

The trustees remain committed to balancing financial sustainability with the charity's mission to provide affordable and accessible community space.

Reserves policy

The trustees have agreed that the charity should maintain unrestricted reserves equivalent to a minimum of three months' operational expenditure.

Based on the current operating budget, this equates to approximately £67,060 (3 months operational and salary costs) held in general reserves and unrestricted investment funds.

As of 31st December 2025, Brighthelm held £(35,579) in general reserves, and £88,071 in the unrestricted investment fund, equating to £52,492.

Trustees are satisfied that the charity currently holds sufficient unrestricted funds to meet planned commitments and liabilities while continuing to support operational activity and future development.

Reserves are reviewed regularly by trustees as part of ongoing financial monitoring.

Investment policy

The charity's investments are managed by Quilter Cheviot Investment Management.

The investment portfolio operates in line with the ethical investment principles of the United Reformed Church, including the exclusion of fossil fuels and other non-compliant sectors.

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Major risks
The trustees regularly review risks facing the organisation and have systems in place to mitigate and manage those risks where possible.

Key risks identified during 2025 included:

- financial pressures associated with rising operational costs
- ongoing building maintenance requirements
- ageing infrastructure and future capital expenditure needs
- staffing capacity and lone working risks
- disruption associated with major building works
- dependency on room hire and tenancy income
- trustee recruitment and succession planning
- future compliance requirements linked to Martyn's Law

The railings and security project remained a major operational and financial focus throughout the year. While the works caused some temporary disruption to access arrangements, trustees believe the improvements are essential to enhancing safety, reducing anti-social behaviour and supporting the long-term sustainability of the centre.

Trustees remain aware that the age and listed status of the building creates ongoing maintenance challenges and financial risk. Planned preventative maintenance and fundraising activity will continue to be prioritised during 2026.

Plans for future periods
The trustees remain optimistic about Brighthelm's future and the continued growth of the organisation.

Key priorities for 2026 include:

- completion of further phases of the railings and security project
- development of the garden as a safe and accessible wellbeing space
- 40 years of Brighthelm – planning events to celebrate 40 years
- increasing room hire and maximising use of all available spaces
- strengthening partnerships with charities and community organisations
- improving marketing, branding and digital presence
- continuing to develop Christian worship and engagement opportunities
- strengthening governance and trustee recruitment
- maintaining affordability for community organisations while improving financial sustainability
- continuing policy and compliance development
- increasing staff training and well-being support

The trustees are particularly committed to developing Brighthelm's outdoor space into a peaceful and inclusive community environment supporting wellbeing, recovery, social connection and community activity.

Financial resilience:
Due to the age and listed status of Brighthelm, unplanned costs are inevitable.
Trustees are confident that current reserves and grant funding from the United Reform Church can absorb most future unforeseen building expenses.

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Structure, governance and management

Brighthelm Church and Community Centre Trust Limited is a charitable company limited by guarantee, incorporated on 26 May 2010 and governed by its Memorandum and Articles of Association dated 21 May 2010.

The charity is governed by a Board of Trustees who are responsible for the strategic direction, financial oversight and governance of the organisation. Trustees meet regularly throughout the year and work closely with the Centre Manager, Buildings Manager and Chaplain to ensure the organisation continues to meet its charitable objectives while maintaining effective operational and financial oversight.

Trustees continued to prioritise governance, compliance and safeguarding throughout 2025.

Key areas of work included:

- updating risk assessments
- improving digital record management in line with GDPR
- strengthening lone working procedures
- ongoing building compliance and fire safety work
- health and safety monitoring
- safeguarding improvements
- policy review and development

Monthly meetings continued between management and the Buildings Manager to ensure the building remained compliant with relevant health and safety legislation and operational standards.

Significant compliance work undertaken during the year included:

- continuation of major electrical rewiring works
- boiler service and safety certification
- installation of additional fire safety measures
- compliance work linked to the railings project
- contractor risk management
- insurer liaison regarding building works

Staff completed mandatory First Aid and Fire Warden training, with plans agreed for Mental Health First Aid training during 2026.

The charity also began preparing for the implementation of Martyn’s Law through the development of public protection procedures, terrorism risk assessment work and staff awareness planning.

Safeguarding arrangements were strengthened during the year following increased provision involving children and young people within the centre. DBS processes were reviewed and safeguarding oversight responsibilities clarified.

Trustees are pleased to report that there were very few safeguarding concerns during the year and no incidents requiring escalation to the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

John Lane (Resigned 31 December 2025)
Rev Roger Wood
Deirdre Harrison
Rev Graeme Allan
Rev Andrew Fairchild
Rev Martin Knight

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Recruitment and appointment of trustees

In accordance with the charity's constitution, two trustees are appointed by the United Reformed Church Southern Synod, with the remaining trustees appointed by Brighthelm Church Meeting.

During 2025, the Chair stepped down from the role and recruitment for a replacement Chair and additional trustees commenced. Trustees identified the need to recruit individuals with skills in finance, HR and governance to strengthen the Board further.

The trustees continue to follow safer recruitment principles and are committed to maintaining effective safeguarding, governance and compliance systems across the organisation.

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and the provisions of the charity's constitution.

The trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

M E Knight

.....

Rev Martin Knight

Trustee

Date: 25/08/2026 .....

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BRIGHTHELM CHURCH AND COMMUNITY CENTRE TRUST LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees, who are also the directors of Brighthelm Church and Community Centre Trust Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

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BRIGHTHELM CHURCH AND COMMUNITY CENTRE TRUST LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRIGHTHELM CHURCH AND COMMUNITY CENTRE TRUST LIMITED

I report to the trustees on my examination of the financial statements of Brighthelm Church and Community Centre Trust Limited (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Michelle Westbury FCCA

Michelle Westbury FCCA
West & Berry Limited
Nile House
Nile Street
Brighton
BN1 1HW
Date: .....25/08/2026.....

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BRIGHTHELM CHURCH AND COMMUNITY CENTRE TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £
Income from:					
Donations and legacies	**3**	411	21,690	22,101	4,321
Investments	**4**	325,009	-	325,009	367,084
Total income		325,420	21,690	347,110	371,405
Expenditure on:					
Raising funds	**5**	1,005	-	1,005	1,126
Charitable activities	**6**	420,488	21,690	442,178	436,568
Total expenditure		421,493	21,690	443,183	437,694
Net gains on investments	**10**	8,028	-	8,028	5,219
Net expenditure and movement in funds		(88,045)	-	(88,045)	(61,070)
Reconciliation of funds:					
Fund balances at 1 January 2025		682,230	-	682,230	743,300
Fund balances at 31 December 2025		594,185	-	594,185	682,230

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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BRIGHTHELM CHURCH AND COMMUNITY CENTRE TRUST LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**12**		541,693		595,354
Investments	**13**		88,071		91,630
			629,764		686,984
Current assets					
Debtors	**14**	21,086		13,218	
Cash at bank and in hand		8,231		13,700	
		29,317		26,918	
Creditors: amounts falling due within one year	**16**	(64,896)		(23,762)	
Net current (liabilities)/assets			(35,579)		3,156
Total assets less current liabilities			594,185		690,140
Creditors: amounts falling due after more than one year	**17**		-		(7,910)
Net assets			594,185		682,230
The funds of the charity					
Unrestricted funds - general	**20**		(35,579)		34,877
Unrestricted funds - Designated			629,764		647,353
			594,185		682,230

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 25/08/2026

M E Knight

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Rev Martin Knight

Trustee

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Brighthelm Church and Community Centre Trust Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Brighthelm Centre, North Road, Brighton, East Sussex, BN1 1YD.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Rental income is recognised in the period to which it relates.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Over the term of the lease
Fixtures and fittings	20% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	411	21,690	22,101	4,321	-	4,321

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	322,969	364,354
Income from unlisted investments	2,040	2,671
Interest receivable	-	59
	325,009	367,084

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Investment management	1,005	1,126

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6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Ministry Costs (National URC Trust Contribution)	14,436	13,752
Loss on sale of assets	20	1,018
Other ministry costs	-	1,381
	14,456	16,151
Share of support and governance costs (see note 7)		
Support	423,478	417,305
Governance	4,244	3,112
	442,178	436,568
Analysis by fund		
Unrestricted funds - general	420,488	436,568
Restricted funds	21,690	-
	442,178	436,568

7 Support costs allocated to activities

	2025 £	2024 £
Staff costs	182,639	141,276
Depreciation	54,717	56,541
Office costs	19,366	19,839
Premises costs	89,489	111,878
Rates and utilities	28,988	27,096
Insurances	16,682	15,534
Legal and professional	7,034	3,639
Marketing	9,203	8,920
Other staff costs	3,259	1,513
Other costs	2,380	21,372
Bank charges and interest	886	1,395
Bookkeeping	8,835	8,302
Governance costs	4,244	3,112
	427,722	420,417
Analysed between:		
Charitable activities	427,722	420,417

Included within governance costs are fees payable to the independent examiner of £2,500 + VAT (2024: £2,500 + VAT).

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8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 6 trustees' expenses totalled £901 for travelling and subsistence (2024 - 3 trustees were reimbursed £353).

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	10	9

Employment costs	2025 £	2024 £
Wages and salaries	171,962	135,312
Social security costs	4,902	1,346
Other pension costs	5,775	4,618
	182,639	141,276

Total remuneration of key management personnel was £31,457 (2024: £25,257).

There were no employees whose annual remuneration was more than £60,000.

10 Gains and losses on investments

Gains/(losses) arising on:	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Revaluation of investments	8,028	5,219

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

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12 Tangible fixed assets

	Leasehold improvements	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 January 2025	1,085,424	152,792	1,238,216
Additions	-	1,076	1,076
Disposals	-	(292)	(292)
At 31 December 2025	1,085,424	153,576	1,239,000
Depreciation and impairment			
At 1 January 2025	529,701	113,161	642,862
Depreciation charged in the year	46,634	8,083	54,717
Eliminated in respect of disposals	-	(272)	(272)
At 31 December 2025	576,335	120,972	697,307
Carrying amount			
At 31 December 2025	509,089	32,604	541,693
At 31 December 2024	555,723	39,631	595,354

13 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£	£	£
Cost or valuation			
At 1 January 2025	89,719	1,911	91,630
Additions	9,113	-	9,113
Valuation changes	8,027	-	8,027
Cash movements	-	1,794	1,794
Disposals	(22,493)	-	(22,493)
At 31 December 2025	84,366	3,705	88,071
Carrying amount			
At 31 December 2025	84,366	3,705	88,071
At 31 December 2024	89,719	1,911	91,630

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14 Debtors

	2025	2024
Amounts falling due within one year:	**£**	**£**
Trade debtors	8,934	11,041
Other debtors	9,932	-
Prepayments and accrued income	2,220	2,177
	21,086	13,218

15 Loans and overdrafts

	2025	2024
	£	**£**
Other loans	10,160	16,252
Payable within one year	10,160	8,342
Payable after one year	-	7,910

16 Creditors: amounts falling due within one year

	2025	2024
	£	**£**
Borrowings	10,160	8,342
Other taxation and social security	6,159	2,064
Trade creditors	10,395	2,784
Other creditors	29,306	6,190
Accruals and deferred income	8,876	4,382
	64,896	23,762

17 Creditors: amounts falling due after more than one year

	2025	2024
	£	**£**
Borrowings	-	7,910

18 Retirement benefit schemes

	2025	2024
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	5,775	4,618

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

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19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
United Reform Church	-	21,690	(21,690)	-

United Reform Church - these funds were given for railings and electrical work.

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
Tangible fixed assets (previously property fund)	555,723	-	(54,737)	40,707	-	541,693
Investment fund	91,630	-	(11,587)	-	8,028	88,071
General funds	34,877	325,420	(355,169)	(40,707)	-	(35,579)
	682,230	325,420	(421,493)	-	8,028	594,185

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
Property fund	602,357	-	(46,634)	-	-	555,723
Investment fund	94,866	-	(8,455)	-	5,219	91,630
General funds	46,077	371,405	(382,605)	-	-	34,877
	743,300	371,405	(437,694)	-	5,219	682,230

The designated tangible fixed assets fund represents the net book value of tangible fixed assets.
The designated investment fund represents the value of fixed asset investments.

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21 Related party transactions

The United Reformed Church (Southern Synod) Limited (URC) is a member of the charity and the freeholder of the building occupied by the Trust. During the year Brighthelm Church and Community Centre Limited made payments of £14,436 (2024: £13,752) in respect of contributions and received donations and grants of £21,690 (2024: £3,718). During the year the charity also paid URC £nil (2024: £1,382) to cover Rev. Martin Knight's (Trustee) expenses. The loan balance owed to URC at the year end is £10,160 (2024: £16,252) and interest paid on the loan during the year totalled £658 (2024: £1,252).

There were no other disclosable related party transactions during the year (2024 - none).

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File 1 of 2: Brighthelm Church and Community Centre Trust 2025 accounts.pdf

Signed By

Signer: Martin Knight (chaplain@brighthelm.org.uk)

Identity Check: Email Authentication

Signature Type: Typed

Time Zone: UTC+01:00, Europe/London (British Summer Time)

Signer: Michelle Westbury (michelle@westandberry.co.uk)

Identity Check: Login with account

Signature Type: Typed

Time Zone: UTC+01:00, Europe/London (British Summer Time)

Event Log

Aug 24, 2026, 2:27:17 PM - Email notification sent to Martin Knight (chaplain@brighthelm.org.uk).

Aug 24, 2026, 2:27:17 PM - Email notification delivered to Martin Knight (chaplain@brighthelm.org.uk).

Aug 24, 2026, 2:27:18 PM - Martin Knight (chaplain@brighthelm.org.uk) opened the email notification (estimated), from 172.186.8.69.

Aug 25, 2026, 10:43:14 AM - Martin Knight (chaplain@brighthelm.org.uk) viewed the document(s), from 18.133.195.235.

Aug 25, 2026, 10:43:57 AM - Martin Knight (chaplain@brighthelm.org.uk) electronically signed or completed the document(s), from 18.133.195.235.

Aug 25, 2026, 10:44:28 AM - Email notification sent to Michelle Westbury (michelle@westandberry.co.uk).

Aug 25, 2026, 10:44:28 AM - Email notification delivered to Michelle Westbury (michelle@westandberry.co.uk).

Aug 25, 2026, 10:54:53 AM - Michelle Westbury (michelle@westandberry.co.uk) opened the email notification (estimated), from 185.95.77.2.

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