Brixham Community Church

Unaudited Financial Statements

Year to 31 December 2025

Company Registration Number 09660899
Charity Registration Number 1163200

Brixham Community Church

Financial Statements

Year to 31 December 2025

Contents **Page**

Trustees' Report	1
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9

Brixham Community Church

Trustees' Report

Year to 31 December 2025

The trustees, who are also the directors for the purposes of company law present their report and the unaudited financial statements of the charitable company for the year to 31 December 2025.

Reference and administrative details

Principal address and registered office	3 Hill Park Close Brixham Devon TQ5 9EX
Bankers	HSBC Bank Plc
Accountants and independent examiner	Martin Hobbs BSc ACA Francis Clark LLP Chartered Accountants Sigma House, Oak View Close Torquay TQ2 7FF
Trustees	Paul Black Mark Goodyear Verity Hyde (resigned 30 June 2025) Jennifer Ward Richard Ward Robert Hyde (appointed 2 July 2025) David Petts (appointed 2 July 2025)

Status

The charitable company is limited by guarantee, having no share capital. Under the provisions of Section 60 of the Companies Act 2006, the company is entitled to omit the word "Limited" from its name. The governing document of the charitable company is its Memorandum and Articles of Association.

Objects and Activities of the Charity

The objects of the church are for the benefit of the public:

A) to advance the Christian faith in accordance with the statement in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit;

B) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Trustees from time to time may think fit; and

C) to advance education in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.

Sunday Meetings

Sunday meetings have continued with the church hiring Brixham College, Higher Ranscombe Road, Brixham. Attendance is on average 60 attendees.

Our income comes from offerings given at our meetings on Sunday mornings and also through direct banking. Our meetings on Sunday's are for the adult congregation and also includes children's work.

Team Leadership

The Church Leadership Team is comprised of those who are Elders who form the board of Directors of the company.

Counselling

During 2025 there have been requests from within the church for access to counselling. The Trustees were able to agree funding to enable counselling to be accessed from an appropriate outside organisation.

Small Groups

Several small groups have been meeting weekly in people's homes to read the Bible, pray and share fellowship. This has strengthened relationships, provided support for daily needs and helped people to grow in their faith.

Preaching Team

BCC benefits from a number of gifted speakers. There are 4 regular preachers from within the Church Leadership and Trustees, but members have also benefited from the variety offered by different styles and personalities of around half a dozen visiting preachers.

Social Activities

Everyone at BCC is encouraged to engage in a wide and varied social calendar that helps build friendship and a caring and supportive community. Church members were also encouraged to plan and attend social gatherings during the summer. Church members were encouraged to invite friends, family and neighbours to these events. Members of the church met on the Sunday morning between Christmas and New Year at the Berry Head Hotel for food and fellowship. There were also several Church coffee mornings throughout

the year and also opportunities for the men of BCC to meet including a men's BBQ and a breakfast at a local cafe.

Community Engagement

Because of the faith we share, many members of the Church have involved themselves in other charitable events. This has been encouraged by the leadership of the church who champion those who reach out to the local community. Some examples include the Haven, Torbay, who work with the homeless, YES Brixham, and the Front Room Café.

The Church regularly gives financial support to the Haven, Lynx Christian Youth Trust and ICE Torbay, working within Primary schools.

Alight Kid's club continues to run every week, with the help of Church members, in term time for 5-11 year olds, in the Christian Community Centre, Fore Street, Brixham until relocating to the Scala Hall, New Road, Brixham in September 2025. Alight continues with the support of a paid children's worker for 1 day a week.

We continue to hold a Church monthly prayer meeting to pray for our town and also a monthly prayer meeting to pray for the persecuted church using 'Open Doors' material.

The emphasis on Church members engaging with their neighbours has continued as with previous years.

Working with other churches

One of the trustees has regularly met with leaders from the Baptist, Methodist and Anglican Churches for prayer, fellowship and idea sharing.

During street evangelism members of BCC have joined with others from churches in Torbay to sing, speak with people, pray as requested and share the Gospel message.

Members of BCC have also been attending an early morning prayer meeting, which meets at different churches across South Devon each week. This has led to many friendships with other Christians across Torbay.

Overseas Missions

A number of members support children in developing countries through the charity, Compassion. A children's home in Kenya, a church in India and "World of worth" (www.wowuk.org) also receive regular financial support from Church members. BCC has also supported True Hope Ukraine, a charity for orphan children to break the cycle of abandonment and support them at each stage of their life. They have also been providing relief to people who have had to flee their homes because of the war in Ukraine. The Church continues to financially support a missionary in Austria too.

Achievements and performance

The above sections illustrate the difference BCC makes to Brixham and beyond. By encouraging social connection, people have continued to support each other in friendships meeting outside of Church organised events. People have been able to not only find fellowship but an opportunity to discuss life questions and hear different opinions. Sunday meetings remain the main focus of the Church activity where everyone comes together. Here both the music and the message build an atmosphere of faith and hope. From all these benefits, the ripple effects go out as those encouraged in the faith contribute in the community, helping those who do not belong to the Church, whether they are a homeless person or someone needing a listening ear. BCC's support of overseas missions has widened the Church's impact and also raised awareness of a wider world and provided perspective to members.

The Trustees have had due regard to the Charity Commission's guidance on public benefit in deciding which activities the Charity should undertake.

Structure, governance and management

The company was incorporated 25 June 2015 and was dormant until 1 Jan 2020 when all the assets of the Old Charity were transferred to the Charitable company. Trustees are appointed to the board by the Leadership Team and ratified by the Church members.

Financial review

The charity has remained financially viable during 2025 through the giving of its regular supporters and the careful managing of resources.

During the year ended 31 December 2025 the charity recorded total income of £56,117 and expenditure of £56,995 resulting in net expenditure of £878. At the reporting date, the charity's balance sheet shows a total credit in funds of £944,853 as at 31 December 2025.

Reserves

The charity has a total savings at the end of December 2025 of £433,978, of which the trustees have instructed the treasurer to retain a modest level of reserves (£15,126) as a contingency fund against future demands on the charity's resources (based on three month's running costs). A substantial amount of the remaining figure is planned to be utilised for a future building project, as well as meeting the ongoing objects and activities of the charity.

Statement of Trustees' Responsibilities

The trustees 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).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. 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 judgments and estimates that are reasonable and prudent;
- state whether applicable 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 business.

The trustees are responsible for keeping proper 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 Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed on behalf of the Trustees

P Black

.....

Paul Black, Trustee

Date 23-09-2026

Brixham Community Church

Independent Examiner's Report to the Trustees

Year to 31 December 2025

I report to the charity trustees on my examination of the accounts of the charitable company for the year to 31 December 2025

Responsibilities and basis of report

As the charitable company's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

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

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts 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 accounts 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 accounts to be reached.

Martin Hobbs BSc ACA
Francis Clark LLP
Chartered Accountants
Sigma House
Oak View Close
Edginswell Park
Torquay
TQ2 7FF

Date: 24 Sept 2026

Brixham Community Church

Statement of Financial Activities (incorporating an Income and Expenditure Account)

Year to 31 December 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income from:						
Collections	39,925	-	39,925	34,671	-	34,671
Gift Aid	6,162	-	6,162	4,801	-	4,801
Interest	10,030	-	10,030	12,660	-	12,660
Total	56,117	-	56,117	52,132	-	52,132
Expenditure on:						
Church activities	33,733	-	33,733	30,581	-	30,581
Wages and salaries	13,726	-	13,726	9,740	-	9,740
Administrative expenses	5,231	-	5,231	5,186	-	5,186
Bank charges and loan interest	100	-	100	150	-	150
Other expenses	4,205	-	4,205	6,795	-	6,795
Total	56,995	-	56,995	52,452	-	52,452
Net (expenditure)/ income	(878)	-	(878)	(320)	-	(320)
Transfers	-	-	-	-	-	-
Total funds brought forward	945,731	-	945,731	946,051	-	946,051
Total funds carried forward	944,853	-	944,853	945,731	-	945,731

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

Brixham Community Church

Balance Sheet

31 December 2025

	Notes	31 December 2025 £	31 December 2024 £
Fixed Assets			
Tangible assets	5	**508,401**	508,401
Current assets			
Debtors	6	**2,492**	2,344
Cash at bank and in hand		**436,610**	437,655
		439,102	439,999
Liabilities			
Creditors falling due within one year	7	**(2,650)**	(2,669)
Net Current Assets		**436,452**	437,330
Total assets less current liabilities		**944,853**	945,731
Unrestricted funds	9	**944,853**	945,731
Total funds		**944,853**	945,731

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

(i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as is applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act.

These financial statements were approved and signed by the trustees and authorised for issue on ...23/09/2026....., and are signed on their behalf by:

P Black
.....

Paul Black
Director

Company Registration Number: **09660899**

Brixham Community Church

Notes to the Financial Statements

Year to 31 December 2025

1 General information

The charity is a company limited by guarantee and has no share capital. In the event of a winding-up, the liability of the members is limited to £1 each. The Charity is incorporated in England and Wales. The address of its registered office is: 3 Hill Park Close, Brixham, England, TQ5 9EX.

2 Accounting Policies

Basis of accounting

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation of financial statements and assessment of going concern

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Brixham Community Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The functional and presentational currency of these financial statements is sterling.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

b) Income

Income is recognised when the charity has entitlement to funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Capital grants receivable are credited to the SOFA as they become receivable and are treated as restricted funds. The depreciation on the assets to which the grants relate is charged against these funds.

Income is the amount derived from the provision of services and stated after discounts, other sales taxes and net of vat.

c) Fund accounting

Unrestricted funds are funds available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds received which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes irrecoverable VAT.

2 Accounting Policies *(continued)*

e) Fixed Assets

Furniture and equipment in the church premises was transferred from the old charity to the Charitable company on 1 January 2020 at their net book value at that date. Subsequent additions are included at cost.

Depreciation
Depreciation has not been charged on the church premises. See "critical estimates" below for further details.

f) Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. The company holds the following financial instruments, all of which are considered to be basic:

- Short term debtors and creditors
- Cash and bank balances

g) Critical accounting judgements and sources of key estimation uncertainty

In the application of the charity's accounting policies, which are described above, the trustees are required to make judgements, estimates and assumptions about the carrying amounts 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. The following are the critical judgements and estimates that the trustees have made in the process of applying the charity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

Critical judgements
- Key management personnel comprises the trustees.

Critical estimates
- No depreciation is provided on church premises, as the trustees consider that the residual value of the premises at the end of their useful life is such that depreciation would be immaterial. The charity has a policy and practice of regular maintenance and repair such that these assets are kept to their previously assessed standard of performance, and the premises are unlikely to suffer from economic or technological obsolescence. As a result the useful economic life of these premises are expected to be very long.

h) Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

i) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less.

2 Accounting Policies *(continued)*

j) Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

3 Net income/(expenditure)

Net income/(expenditure) is stated after charging:

	2025	2024
	£	£
Independent examiner's fees:		
For independent examination	**700**	650
For other accountancy services	**1,580**	1,507
	2,280	2,157

4 Staff costs

	2025	2024
	£	£
Wages and salaries	**13,631**	9,740
Pension contributions for one employee	**95**	-
	13,726	9,740

The charity employed an average of 2 members of staff during the year (2024 – 1).

During the year, remuneration totalling £nil (2024 - £7,800) including contributions to a money purchase pension scheme, was paid to no (2024 – one) trustee under the authority given in the charity's constitution.

No employee received remuneration in excess of £60,000 (2024 – none).

During the year, no expenses were reimbursed to any trustee (2024 - £Nil).

5 Tangible fixed assets

	Freehold Property	Total
	£	£
Cost		
At 1 January 2025	508,401	508,401
At 31 December 2025	**508,401**	**508,401**
Depreciation		
At 1 January 2025	-	-
At 31 December 2025	**-**	**-**
Net book value		
At 31 December 2024 and 2025	**508,401**	**508,401**

6 Debtors

	2025	2024
	£	£
Gift Aid	**400**	364
Accrued interest income	**367**	1,980
Prepayments	**350**	-
Other debtors	**1,375**	-
	2,492	2,344

7 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	**2,650**	2,669
	2,650	2,669

8 Related party transactions

During the year gifts totalling £nil (2024 - £945) were collected by the Charity and then passed on to two former Trustees. The total amount paid to them was £nil (2024 - £2,445), which included a donation from the Charity.

These amounts are included in the Statement of Financial Activities as income and charitable expenditure, respectively.

9 Analysis of movement in funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
General funds	**945,731**	**56,117**	**(56,995)**	**944,853**
	945,731	**56,117**	**(56,995)**	**944,853**

Comparative information in respect of the preceding period is as follows:

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
General funds	946,051	52,132	(52,452)	945,731
	946,051	52,132	(52,452)	945,731

10 Post balance sheet events

As at 20 January 2026, Brixham Community Church acquired a freehold property for consideration of £122,500. As the acquisition occurred after the reporting date, it has not been recognised in these financial statements.