Charity registration number 1189540

Company registration number CE021888

REBORNE COMMUNITY CHURCH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

REBORNE COMMUNITY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A S Park Mr A J Rigby Mrs C Bryer Mr P Kelly (resigned 31 August 2025) Mr M Riley (resigned 31 August 2025)
Charity number	1189540
Company number	CE021888
Registered Address	North Street Milborne Port Sherborne Dorset DT9 5EW
Independent Examiner	Mrs S Truran FCCA FCA Streets Bush Limited Melrose House Rydon Lane Exeter Devon EX2 5AZ

REBORNE COMMUNITY CHURCH

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REBORNE COMMUNITY CHURCH

TRUSTEES' 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 the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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). The charity is a CIO formed on 12 May 2020 and meets the definition of a public benefit entity under FRS 102.

Objectives and activities

The object of ReBorne Community Church (the Church) is the advancement of the Christian faith in accordance with the Statement of Faith through word and social action.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

During 2025, ReBorne Community Church successfully returned to the renovated ReBorne building in Milborne Port. This move has been a very positive step and has significantly strengthened our engagement with the local community.

Our vision is for the church building to function as a welcoming community hub, available for hire by local residents and groups whose activities align with our Christian values and ethos. We are pleased to report that the building is now actively used by the wider community. It has hosted children's parties, and an increasing number of local community groups are beginning to hire the venue.

Our Carol Service was held in Milborne Port in 2025 and attracted strong attendance from across the community, further strengthening local relationships and visibility.

In September, **Coffee ReBorne Ltd** opened as a business in the front area of the building. This has been very well received, with regular use by members of the community. It has already become a valued and well-loved local facility.

This new company has been set up as a trading subsidiary of the church to run the new coffee shop. Profits generated by the subsidiary are to be donated back to the church.

Church activities have continued across both Sherborne and Milborne Port. Sunday morning services are held in Digby Hall, and during 2025 we also commenced a monthly evening service in the Milborne Port building. In addition, monthly prayer meetings are now held there.

Fellowship groups remain an important aspect of church life, providing opportunities for Bible study, mutual support, and pastoral care. These groups meet in the homes of members of the ReBorne congregation.

Our toddler groups continue to thrive in both Sherborne and Milborne Port, running weekly during term time. Attendance has remained strong throughout the year.

The Coffee Stop in the West End continues to support local residents by offering an affordable weekly outing and a welcoming space for connection and community.

The children's after-school club has grown in popularity and attendance and is now operating at full capacity, with a waiting list in place. During these sessions, children take part in a wide range of activities and also hear the Christian message, learning how the Gospel applies to life in today's world.

Work in local schools continues to be a significant part of our outreach. This includes involvement with Milborne Port Primary School and The Gryphon School in Sherborne. Mentoring of over ten students continues, alongside group work supporting both male and female students who require additional help. ReBorne also supports Dorset Youth for Christ in the delivery of a youth club in Sherborne.

Weekly school assemblies are delivered by ReBorne Church at Milborne Port Primary School, where community links remain very strong. The children also regularly participate in our carol service. ReBorne continues to support both Milborne Port Primary School and The Gryphon School through active governorship roles.

The **Truth Be Told (TBT)** intergenerational storytelling sessions continue at Abbey View care home. These sessions are attended by six to eight families who have formed strong relationships and a supportive network that connects families and residents alike, benefiting all age groups. TBT is also delivered monthly in two local nurseries.

Monthly services continue to be held at Hayes and Trinity Manor care homes.

During the year, the church employed both a minister and a Children and Families Worker. The Children and Families Worker retired at the end of December 2025, and discussions are ongoing regarding future provision and staffing arrangements for 2026.

Trustee Peter Kelly came to the end of his term and a further Trustee resigned. The Trustees are currently identifying suitable candidates to fill the vacant positions in compliance with the constitution.

Recruitment and Appointment of New Trustees

Apart from the first Charity Trustees, trustees are appointed for a term of three years by resolution passed at a properly convened Church Members Meeting. In selecting individuals for appointment, the Church Membership has regard to the skills, knowledge and experience required for the effective administration of the Church.

The trustees appoint a Chair, Secretary and Treasurer from among their number. The spiritual leadership and governance of the Church Fellowship remains with the Spiritual Leadership in accordance with the provisions of the Constitution.

Financial Review

The total income for the year was £178,993 (2024: £394,437) including £174,956 (2024: £128,433) of unrestricted income and £4,037 (2024: £166,004) of restricted income. Restricted income all relates to the Milborne Port Project to completely refurbish the existing property and add an extension. The building work commenced in 2024 and was completed in January 2025. The total expenditure for the year was £152,400 (2024: £111,790).

The net result for the year was a surplus of £26,593 (2024: £182,647).

With regard to finances and forward planning, we anticipate generating further revenue through the operation of a coffee shop as well as through the hire of the newly refurbished premises. These income streams will be monitored very closely to ensure sustainability and inform future planning. While we do not currently have projected financial figures available, this is an area we recognise as a priority and will be addressing in due course.

The trustees have given due regard to Charity Commission guidance and aim to hold £27,000, which is approximately 3 months of expenditure, in reserves. The total net assets as at the year end were £769,597, and of these, none are restricted reserves as a transfer was made following the capital expenditure relating to the Milborne building. Of the unrestricted general funds, £965,762 is held as tangible fixed assets. However, there is also an associated mortgage on the freehold property owned by the charity, the balance of which is £248,450 at the year end. Taking the mortgage creditor into account, the remaining free reserves held are £52,285. This is in excess of the reserves policy and the trustees are monitoring the situation closely with these reserves being held to help cover the charity's future mortgage repayments and ensure the charity's long-term sustainability.

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 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 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 sufficient 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 Charity (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.

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

A S Park

Mrs A S Park

Trustee

Date: 26.09.2026

REBORNE COMMUNITY CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF REBORNE COMMUNITY CHURCH

I report to the trustees on my examination of the financial statements of Reborne Community Church (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Mrs S Truran FCCA FCA S. Truran

Melrose House
Pynes Hill
Rydon Lane
Exeter
Devon
EX2 5AZ

Dated: 30.09.2026

REBORNE COMMUNITY CHURCH

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 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	164,327	3,700	168,027	117,059	161,450	278,509
Charitable activities	3	2,897	-	2,897	4,025	-	4,025
Other trading activities	4	6,704	-	6,704	5,768	-	5,768
Other income	5	1,028	337	1,365	1,581	4,554	6,135
Total income		174,956	4,037	178,993	128,433	166,004	294,437
Expenditure on:							
Charitable activities	6	136,234	16,166	152,400	103,930	7,860	111,790
Net incoming/(outgoing) resources before transfers		38,722	(12,129)	26,593	24,503	158,144	182,647
Gross transfers between funds		(12,129)	12,129	-	375,179	(375,179)	-
Net income for the year/ Net movement in funds		26,593	-	26,593	399,682	(217,035)	182,647
Fund balances at 1 January 2025		743,004	-	743,004	343,322	217,035	560,357
Fund balances at 31 December 2025		769,597	-	769,597	743,004	-	743,004

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

REBORNE COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	9		965,762		875,428
Current assets					
Debtors	10	21,018		12,851	
Cash at bank and in hand		34,687		157,938	
		55,705		170,789	
Creditors: amounts falling due within one year	12	(5,223)		(54,743)	
Net current assets			50,482		116,046
Total assets less current liabilities			1,016,244		991,474
Creditors: amounts falling due after more than one year	13		(246,647)		(248,470)
Net assets			769,597		743,004
Income funds					
Unrestricted funds					
General unrestricted funds		664,597		638,004	
Revaluation reserve		105,000		105,000	
			769,597		743,004
			769,597		743,004

The financial statements were approved by the Trustees on 26.09.2026

A S Park

Mrs A S Park
Trustee

1 Accounting policies

Charity information

The charity is a Charitable Incorporated Organisation (CIO) registered in England and Wales and governed by its Constitution. In the event of the Church being wound up, the members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The CIO meets the definition of a public benefit entity under 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 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 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.

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.

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:

Freehold land and buildings	2% Straight Line
Fixtures and fittings	15% Reducing Balance
Computers	3 Years Straight Line

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 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.

1.8 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.

1 **Accounting policies** **(Continued)**

1.9 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.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	153,525	3,700	157,225	114,320	50,520	164,840
Gift aid receivable	10,802	-	10,802	2,739	20,580	23,319
Grants received	-	-	-	-	90,350	90,350
	164,327	3,700	168,027	117,059	161,450	278,509

3 Charitable activities

	2024	2024
	£	£
Weekend away	-	1,425
Youth spree and TBT	2,897	2,600
	2,897	4,025

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Café income	5,889	5,768
Premises hire	815	-
Other trading activities	6,704	5,768



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

5 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Bank interest	1,028	337	1,365	1,581	4,554	6,135

6 Charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Depreciation and impairment	28,583	592
Mission Giving	11,672	13,383
Staff costs	49,764	56,055
Children and Youth	2,189	6,411
Licences	2,708	1,441
Equipment	233	244
Repairs and maintenance	7,197	189
Safeguarding	-	407
Computer software	914	944
Insurance	2,722	2,530
Light and heat	2,577	1,816
Phone and internet	1,021	696
Printing, postage and stationery	523	333
Legal and professional	8,002	3,327
Independent examination	3,393	1,920
Bank charges	114	171
Mortgage interest	15,964	5,966
Premises hire	8,865	10,995
Cafe expenses	3,069	2,894
Staff training	786	870
Travel & sundry	2,104	606
	152,400	111,790
Analysis by fund		
Unrestricted funds	136,234	103,930
Restricted funds	16,166	7,860
	152,400	111,790

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	2	2

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

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 January 2025	872,342	3,458	220	876,020
Additions	81,437	19,094	18,386	118,917
At 31 December 2025	953,779	22,552	18,606	994,937
Depreciation and impairment				
At 1 January 2025	-	519	73	592
Depreciation charged in the year	19,076	3,305	6,202	28,583
At 31 December 2025	19,076	3,824	6,275	29,175
Carrying amount				
At 31 December 2025	934,703	18,728	12,331	965,762
At 31 December 2024	872,342	2,939	147	875,428

Freehold property was revalued on 17 November 2023. If the property had not been revalued, it would have been shown at its historic cost of £135,000.

10 Debtors

Amounts falling due within one year:	2025 £	2024 £
Other debtors	25,692	-
Prepayments and accrued income	1,328	12,851
	27,020	12,851

11 Loans and overdrafts

	2025 £	2024 £
Bank loans	248,450	250,159
Other loans	-	50,000
	248,450	300,159
Payable within one year	1,803	51,689
Payable after one year	246,647	248,470

12 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans	11	1,803	1,689
Other borrowings		-	50,000
Accruals and deferred income		3,420	3,054
		5,223	54,743

13 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	11	246,647	248,470

The bank loan is secured against Reborne Community Church.

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance at 1 January 2025	Incoming resources	Resources expended	Transfers	Balance at 31 December 2025
	£	£	£	£	£	£	£	£	£
Milborne Port Project	217,035	166,004	(7,860)	(375,179)	-	4,037	(16,166)	12,129	-

Milborne Port Project:

The project involves the complete refurbishment of the existing property and the addition of an extension, to include an all new community coffee shop and multi purpose community function area, to facilitate small conferences, various clubs, a community skittle alley and when available the opportunity for activities community hire. The building will also be used by ReBorne Community Church, the building's owning trust. The building project was completed in January 2025 and is now being fully utilised by the local community.

Analysis of net assets between funds:

All restricted funds received during the year were fully utilised for their intended purposes and therefore no restricted net assets remained at the year end.

15 Related party transactions

No trustees were paid any remuneration or reimbursed for expenses during the year.

A total of £6,438 was received in donations by the charity from trustees during the year.

Included within other debtors is a loan balance of £19,692 due from Coffee Reborne Ltd, a newly formed trading subsidiary of the charity. The loan is interest free and carries no fixed terms of repayment. The subsidiary receives income from the coffee shop within the church and any profits generated by Coffee Reborne Ltd are to be paid to the charity. Profits have yet to be paid as the company has been trading for less than 12 months.

There were no other related party transactions during the year which require disclosing.