Christ Church Brixton Road Halls Trust

Registered Charity No. 802522

Annual Trustees' Report & Financial Statements

For the year ended 31st December 2025

Christ Church Brixton Road Halls Trust

Legal and Administrative Information

Trustees	Rev Hugo Federico Adan Fernandez - Chair Simon Grantham David Yepes Franco
Charity Number	802522
Registered Address	90 Brixton Road London SW9 6BE
Independent Examiner	Fresh Eyes Finance Ltd 117 Clockhouse Road Beckenham, United kingdom BR3 4JY

Christ Church Brixton Road Halls Trust

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Christ Church Brixton Road Halls Trust

Trustees' Annual Report

For the year ended 31 December 2025

1. Reference and Administrative Details

Charity name: Christ Church Brixton Road Halls Trust

Registered charity number: 802522

Registered address: 90 Brixton Road, London SW9 6BJ

Operational address: Christ Church Hall, 7 Mowll Street, London SW9 6BJ

Trustees (2025):

- Revd Hugo Federico Adán Fernández - Chair
- Simon Grantham
- David Yepes Franco

Independent Examiner: Fresh Eyes Finance Ltd, 117 Clockhouse Road, Beckenham, United Kingdom, BR3 4JY

2. Structure, Governance and Management

The Christ Church Brixton Road Halls Trust was created by deed of conveyance dated 17 December 1903 and amended by Scheme of the Charity Commission (2013). It is a charitable trust governed under the Charities Act 2011.

The Trust owns and manages Christ Church Hall at 7 Mowll Street, London SW9 6BJ. The property is held as an investment to generate income in support of the objects of the Trust.

Trustees meet regularly to oversee financial performance, property management and risk. They receive no remuneration or benefits for their services. Day-to-day administration is carried out under the supervision of the Chair and trustees, with appropriate professional support where required.

3. Objectives and Activities

3.1 Charitable Objects

As stated in the governing document, the Trust's objects are to maintain a church hall for:

1. Divine service according to the rites of the Church of England.
2. Education of the poor in the parish.
3. Meetings and instruction for members of the Church of England.
4. Clerical and parochial conferences and committees.
5. Any other purpose promoting the spiritual, intellectual, moral or social needs of members of the Church of England.

3.2 Public Benefit

In carrying out these objects the Trustees have had due regard to the Charity Commission's guidance on public benefit. The Trust provides benefit by making its property available for church and community use and by supporting the mission of Christ Church Brixton Road through the management, maintenance and use of the Hall and its financial resources.

4. Review of Activities and Achievements 2025

During 2025 the Trust continued to hold and maintain its freehold investment property at Christ Church Hall, Mowll Street. The year saw rental income restored, alongside expenditure associated with the operation, staffing, maintenance and professional management of the Hall. Income from the Trust's funds was applied to the charitable purposes of the parish as set out below.

4.1 Financial Performance for the Year Ended 31 December 2025

Of the total funds, £444,620 remains designated as the Property Fund, representing the value of the freehold hall. Unrestricted general funds stood at £226,879 at year-end. Total funds of the charity were £671,499 (2024: £714,816).

Income increased from £2,724 in 2024 to £45,587 in 2025, principally because rental income of £43,045 was received during the year. Bank interest received was £2,542. Expenditure increased from £13,041 in 2024 to £88,903 in 2025, reflecting the operational costs of the Hall, including salaries, legal and professional fees, repairs and maintenance, insurance, utilities and other running costs.

Particulars	Amount (£)
Rental Income	£43,045
Bank Interest	£2,542
Total Income	**£45,587**
Bank Charges	£60
Cleaning	£680
Donation to CCBR	£45,000
Independent examiner's fee	£600
Insurance	£2,735
Legal & professional fees	£16,403
Light, Power, Heating	£2,589
Repairs and Maintenance	£9,424
Salaries	£10,425
Utilities	£987
Total Expenditure	**£88,903**
Net movement in funds	**(£43,316) Deficit**
Total funds carried forward	**£671,499**

4.2 Use of Funds and Impact

The Trust's expenditure during 2025 supported the continued operation and maintenance of Christ Church Hall. This included staffing, repairs and maintenance, insurance, utilities, professional advice and compliance-related costs. Through this expenditure, the Trust continued to provide and maintain a property that supports the mission, pastoral work and community presence of Christ Church Brixton Road.

4.3 Property and Maintenance

The freehold property remains valued at £444,620 (2024: £444,620) based on the trustees' current use valuation. During the year the Trust incurred repairs and maintenance costs of £9,424, insurance costs of £2,735, utilities of £987, and light, power and heating costs of £2,589. There were no additions, disposals or revaluations recorded during the year.

4.4 Governance and Risk Management

The trustees review risks annually and believe the main risks remain:

- Loss of rental income through voids or tenant changes.
- Unexpected property repairs or maintenance liabilities.
- Compliance with health and safety, employment, tax, pension and insurance requirements.
- The need to maintain adequate reserves while ensuring the Hall continues to serve the Trust's charitable purposes.

Controls in place include regular review of the property, maintenance of adequate cash reserves, professional advice as needed, trustee oversight of financial performance and independent examination of accounts.

No trustee received any remuneration or benefit during the year, and there were no related-party transactions.

5. Financial Review and Reserves Policy

At 31 December 2025 the Trust held total funds of £671,499, of which £444,620 were designated as the Property Fund and £226,879 were unrestricted general funds. Cash at bank and in hand was £232,579 at year-end.

The Trustees regard the level of general funds as adequate to cover operating requirements, planned expenditure and unexpected property costs. The Trust intends to continue using its reserves prudently to sustain support to the parish and maintain its property.

6. Plans for Future Periods

The Trustees plan to continue reviewing the letting, management and operational arrangements for the Hall in 2026, with the aim of sustaining rental income, maintaining the building appropriately and ensuring that the Hall remains fit for purpose for church and community activities. Continued support will be given to Christ Church Brixton Road as the primary beneficiary of the Trust.

7. Statement of Trustees' Responsibilities

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

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

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

8. Acknowledgements

The Trustees record their thanks to Fresh Eyes Finance Ltd for their independent examination and to all those who support Christ Church Brixton Road through their time and generosity.

Approved by the Board of Trustees on and signed on its behalf by:

Fr Hugo

15/10/2026

Fr Hugo Adán
Revd Dr Hugo Federico Adán Fernández
Chair of Trustees

Christ Church Brixton Road Halls Trust

Independent Examiner's Report

I report to the trustees on my examination of the financial statements of the Christ Church Brixton Road Halls Trust (Charity no. 802522) for the year ended 31 December 2025.

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

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

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

1. The accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



16/10/2026

Fresh Eyes Finance Ltd
117 Clockhouse Road
Beckenham, United kingdom
BR3 4JY

Christ Church Brixton Road Halls Trust

Statement of Financial Activities

For the year ended 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Investments	4	45,587	-	45,587	2,724
Total Income		45,587	-	45,587	2,724
Expenditure on:					
Charitable activities	5	88,903	-	88,903	13,041
Total Expenditure		88,903	-	88,903	13,041
Net Income/(Expenditure)		(43,316)	-	(43,316)	(10,317)
Transfer between funds		-	-	-	-
Net movement in funds		(43,316)	-	(43,316)	(10,317)
Total funds brought forward at 1 January 2025		714,816	-	714,816	725,133
Total funds carried forward at 31 December 2025		671,499	-	671,499	714,816

Christ Church Brixton Road Halls Trust

Statement of Financial Position

As at 31 December 2025

	Notes	2025	2024
		£	£
Fixed Assets			
Investment Property	6	444,620	444,620
Total Fixed Assets		**444,620**	**444,620**
Current Assets			
Cash at bank and in hand	7	232,579	270,796
Total Current Assets		**232,579**	**270,796**
Current Liabilities			
Creditors: Amounts falling due within one year	8	5,700	600
Net Current assets or liabilities		226,879	270,196
Total assets less current liabilities		671,499	714,816
Church Funds			
Unrestricted funds		671,499	714,816
Restricted funds		-	-
Total Funds		671,499	714,816

Approved by the Board of Trustees on 15/10/2026 and signed on its behalf by:

Fr Hugo

Rev Hugo Adan Fernandez
Chair

Christ Church Brixton Road Halls Trust

Notes to the Financial Statements

For the year ended 31 December 2025

1. Accounting Policies

a Basis of preparation

The financial statements have been prepared in accordance with:

i) Applicable UK accounting standards, including Financial Reporting Standard 102 section 1A Smaller Entities 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)'.

ii) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102);

iii) the Charities Act 2011.

b Public benefit entity

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

c Going concern

There are no material uncertainties about the charity's ability to continue operating and accordingly the accounts have been prepared on a going concern basis.

d Income recognition

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

e Unrestricted funds

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

f Designated funds

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

g Allocation of costs

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

h Investment property

The freehold building is an investment property and so has not been depreciated. The trustees believe that the fair value of the freehold property on 31 December 2025 is £444,620 (2024: £444,620). The valuation is based on the trustees' assessment of the property's market value.

2. Incoming Resources

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

3. Net outgoing resources

	Total Funds 2025 £	Total Funds 2024 £
Net outgoing resources are stated after charging:		
Independent Examiners fee 2025	600	600
Trustees' emoluments	-	-

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

4. Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Rental Income	43,045	-	43,045	-
Bank Interest	2,542	-	2,542	2,724
	45,587	-	45,587	2,724

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Bank Charges	60	-	60	63
Cleaning	680	-	680	-
Donation to CCBR	45,000	-	45,000	10,000
Independent examination fee	600	-	600	600
Insurance	2,735	-	2,735	-
Legal & professional fees	16,403	-	16,403	2,378
Light, Power, Heating	2,589	-	2,589	-
Repairs and Maintenance	9,424	-	9,424	-
Salaries	10,425	-	10,425	-
Utilities	987	-	987	-
	88,903	-	88,903	13,041

6. Investment Property

	Investment Property	Total 2025
	£	£
Market Value		
As at 1 January 2025	444,620	444,620
Additions	-	-
Disposals	-	-
Revaluations	-	-
As at 31 December 2025	444,620	444,620

7. Cash at bank and in hand

	2025	2024
	£	£
CAF Cash Account	144,524	184,937
CAF Platinum Account	88,055	85,859
	232,579	270,796

8. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals	600	600
Lease Deposits	4,500	-
Other Creditors	600	-
	5,700	600

9. The funds of the charity: current year

	Opening Balance £	Resources Arising £	Resources Utilised £	Other Movements £	Closing Balance £
Unrestricted Funds					
Designated Funds	444,620	-	-	-	444,620
General Funds	270,196	45,587	(88,903)	-	226,879
	714,816	45,587	(88,903)	-	671,499

10. The funds of the charity: prior year

	Opening Balance £	Resources Arising £	Resources Utilised £	Other Movements £	Closing Balance £
Unrestricted Funds					
Designated Funds	444,620	-	-	-	444,620
General Funds	280,513	2,724	(13,041)	-	270,196
	725,133	2,724	(13,041)	-	714,816

11. Designated funds: current year

	Opening Balance £	Resources Arising £	Resources Utilised £	Other Movements £	Closing Balance £
Property fund	444,620	-	-	-	444,620
	444,620	-	-	-	444,620

12. Designated funds: prior year

	Opening Balance £	Resources Arising £	Resources Utilised £	Other Movements £	Closing Balance £
Property fund	444,620	-	-	-	444,620
	444,620	-	-	-	444,620

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

13. Net assets attributable to funds: current year

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£	£
Tangible fixed assets	-	444,620	-	-	444,620
Current assets	232,579	-	-	-	232,579
Current liabilities	5,700	-	-	-	5,700
Net assets represented by funds	226,879	444,620	-	-	671,499

14. Net assets attributable to funds: prior year

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£	£
Tangible fixed assets	-	444,620	-	-	444,620
Current assets	270,796	-	-	-	270,796
Current liabilities	600	-	-	-	600
	270,196	444,620	-	-	714,816

15. Taxation

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

16. Post balance sheet events

There were no significant post balance sheet events.

17. Transactions with trustees

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

18. Contingent liabilities

The charity had no material contingent liabilities at 31 December 2025 nor at 31 December 2024.

19. Related parties

There were no disclosable related party transactions during the year.

20. Gifts in kind and volunteers

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