

Charity registration number

1127082

REIGATE METHODIST CHURCH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

REIGATE METHODIST CHURCH

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YEAR ENDED 31 AUGUST 2025

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REIGATE METHODIST CHURCH

REFERENCE AND ADMINISTRATION DETAILS

YEAR ENDED 31 AUGUST 2025

Minister

Rev Elisabeth Brooks

Managing trustees

Mrs H J Austin
Rev G Baalham (resigned 31st August 2025)
Rev E Brooks
Mrs K Burman
Mr M Burman (resigned 31st August 2025)
Rev A Cavanagh (appointed 1st September 2025)
Mrs A Dorlandt
Mrs M Gordon
Mrs E Grant
Ms E Gregory (resigned 31st August 2025)
Mr J S Hill
Mrs K Jefferies
Mrs L Jobling
Mrs L Lawrence (appointed 1st May 2025)
Ms B Lawrence (appointed 25th February 2025)
Mrs S Leppard
Mrs G Mason
Rev C McKie
Mrs P Mullan
Mrs S Nelson
Mr R Nelson
Mr G L Norman
Mrs R M Norman
Mrs P Palmer
Mr I Pattison
Mrs M V Pulfer
Mr J Pulfer
Mrs A Rayner
Ms E Smith
Mrs J Strydom
Mrs L J Thompson
Mr S Tickell
Mrs J Waters (resigned 27th February 2025)
Mr M Woods

Custodian trustee

Trustees for Methodist Church Purposes
Central Buildings Oldham Street Manchester M1 1JQ

Principal Address

High Street, Reigate, Surrey RH2 9AE

Bankers

CAF Bank Limited
HSBC Bank PLC
Central Finance Board of the Methodist Church

REIGATE METHODIST CHURCH

REPORT OF THE TRUSTEES

YEAR ENDED 31 AUGUST 2025

The Trustees submit their annual report and unaudited financial statements for the year ended 31st August 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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).

Structure, governance and management

Reigate Methodist Church is one of the five churches of the Redhill & East Grinstead Circuit within the South East District of the Methodist Church. It is governed by the Constitutional Practice and Discipline of the Methodist Church. It is a registered charity 1127082.

Rev. Elisabeth Brooks is the minister who has pastoral charge at Reigate Methodist Church, which has a membership of 130 people, plus 79 adherents. She chairs the Church Council which is the managing body of Reigate Methodist Church. It consists (currently) of 30 ex officio members and members elected at the church's Annual Church Meeting. Church Council is responsible for setting policy and for monitoring adherence to policy. It is assisted by various committees and groups, including:

- Church stewards – working with the minister to plan and implement church activity
- Property Committee – maintaining the buildings, ensuring compliance with legislation
- Finance Committee – preparing budgets, scrutinising financial activity
- Pastoral groups – care and support for the church family

Objectives, activities, achievements and performance

Reigate Methodist Church provides a service of Methodist worship every Sunday of the year as well as special services particularly at Christmas and Easter and during Lent. It provides for the introduction of children, young people and adults to the Christian faith and encourages the establishment of House Groups for members and adherents to explore aspects of faith together.

For those outside the church who wish to explore the Christian faith, the Taketime project was launched in 2016 and provides on-line meditation for all people. For those wishing to explore Church membership, an annual membership course is also run.

Reigate Methodist Church is committed to serving the people of Reigate, with an emphasis on the children, young people and the elderly of the local community. This is achieved by running children's activities such as Sunday school, youth groups and supporting attendance at youth events like 3Generate; and by supporting the Tuesday drop-in and Thursday lunch club sessions.

The church runs various fellowship groups with invited speakers and with bible study. Pastoral activity (including newsletters, phone calls and visits) aims to make sure that members of the church family who cannot visit the church itself are able to stay in touch.

By making available its premises, including the attached Reigate Community Centre which opened in April 2011, the needs of the community are met by organisations such as Alcoholics Anonymous, a children's nursery and a variety of other health and leisure activities. The Hub café is open most days of the week. Further information is available on the Reigate Methodist Church and Reigate Community Centre web sites.

REIGATE METHODIST CHURCH
REPORT OF THE TRUSTEES
YEAR ENDED 31 AUGUST 2025

Public benefit reporting

The trustees have had due regard to the Charity Commission guidance on public benefit whilst setting the objectives and activities of the Charity.

Reserves policy

The church's policy for unrestricted funds is to hold not less than 50% of annual expenditure in order to meet unexpected and unbudgeted demands, especially considering the age of the church building and the increase in regulatory requirements.

The policies for restricted funds are as follows:

Organ & Music Funds	To make available funds to support the music life of the church including building a reserve to contribute to the cost of major overhaul to the organ and to assist in the training of organists.
Benevolence Fund	To be used at the discretion of the minister for meeting urgent local need.

Risk assessment policy

The church maintains a risk register covering strategic, operational, financial and people risks. The register is reviewed and updated by the governing committees of the church and by Church Council. Specific policies and procedures exist covering areas such as health and safety, food hygiene, protection of children and vulnerable adults, finance and data protection.

Financial review

The church is funded by donations and regular contributions made by the congregation. This source of income amounted to £67,793 including Gift Aid (2024: £77,151). Rental income from the Community Centre amounted to £81,554 (2024: £82,132).

The church held total funds of £2,473,169 (2024: £2,499,051) at the end of the year. The majority of the funds are held as fixed assets; at the year-end totalling £2,110,202 (2024: £2,138,977) as well as an accumulated surplus in restricted funds of £8,311 (2024: £8,334). The church therefore had free reserves at 31st August 2025 of £354,656 (2024: £351,740).

The Charity's reserves are sufficient to maintain its activities for the foreseeable future.

Plans for future periods

Church Council meets regularly to discuss and approve annual budgets, initiatives to encourage membership, worship and faith, and maintenance of and improvements to the premises.

Statement of trustee 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).

REIGATE METHODIST CHURCH

REPORT OF THE TRUSTEES

YEAR ENDED 31 AUGUST 2025

The law applicable to charities in England & 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 of the Charities SORP (FRS 102);
- 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 association will continue in business.

The trustees are responsible for keeping 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 Reports) Regulations 2008 and 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.

Approved by the trustees on 24 February 2026 and signed on their behalf by

E Brooks

Rev E Brooks

Chair

REIGATE METHODIST CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	<i>Total funds 2024 £</i>
INCOME FROM:					
Donations and legacies	2	67,793	-	67,793	77,151
Investments	5	4,797	-	4,797	5,600
Other trading activities (Lettings)		81,554	-	81,554	82,132
Other		<u>19,801</u>	<u>-</u>	<u>19,801</u>	<u>19,413</u>
TOTAL INCOME		173,945	-	173,945	184,296
EXPENDITURE ON:					
Charitable activities	3	199,909	23	199,932	170,361
TOTAL EXPENDITURE		199,909	23	199,932	170,361
Net income / (expenditure) before gain on investments		(25,964)	(23)	(25,987)	13,395
Net gains / (losses) on investments		105	-	105	4,090
Net income / (expenditure)		(25,859)	(23)	(25,882)	18,025
Net movement in funds		<u>(25,859)</u>	<u>(23)</u>	<u>(25,882)</u>	<u>18,025</u>
Total funds brought forward at 1 September 2024		<u>2,490,717</u>	<u>8,334</u>	<u>2,499,051</u>	<u>2,481,026</u>
Total funds carried forward at 31 August 2025		<u>2,464,858</u>	<u>8,311</u>	<u>2,473,169</u>	<u>2,499,051</u>

REIGATE METHODIST CHURCH

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025	2024
		£	£
Fixed assets			
Tangible fixed assets	7	2,110,202	2,138,977
Fixed asset investments	8	57,065	56,960
Current assets			
Debtors and prepayments	9	194,340	190,440
Cash at bank and in hand		<u>113,878</u>	<u>125,171</u>
		<u>308,217</u>	<u>315,611</u>
Creditors: amounts falling due within one year	10	<u>(2,316)</u>	<u>(12,497)</u>
Net current assets		305,902	303,114
Total assets less current liabilities		<u>2,473,169</u>	<u>2,499,051</u>
Funds			
Restricted funds	12	8,311	8,334
Unrestricted funds			
- General	11	2,431,749	2,467,608
- Designated		33,109	23,109
		<u>2,464,858</u>	<u>2,490,717</u>
		<u>2,473,169</u>	<u>2,499,051</u>

Approved by the Church Council on 24 February 2026 and signed on behalf of the Council by

E Brooks

Ian Pattison 24 February 2026

Rev E Brooks

Ian Pattison

Chair

Treasurer

The accompanying notes on pages 7 to 12 form part of these financial statements.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1 Principal accounting policies

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), and the Charities Act 2011.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The church constitutes as a public entity as defined by FRS 102.

Going Concern

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

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when they have been communicated as received in writing with notification of both the amount and settlement date.

Legacies are recognised on a case by case basis following the granting of probate when the administrator/ executor for the estate has communicated in writing both the amount and settlement date.

Income from lettings is recognised in the Statement of Financial Activities in the period to which it relates.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the Bank.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources. The trustees consider all costs to be incurred in the course of carrying out the charitable objectives and there are no support costs.

Grant making policy

Where the charity gives a grant, this is done so without performance conditions and therefore such grants are recognised in the Statement of Financial Activities when the commitment has been made.

Funds and reserves

Funds held by the charity are:

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds – these are funds made up of monies set aside by the charity out of unrestricted funds for specific future purposes or projects.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors 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.

Creditors 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.

Donations and volunteers

A certain amount of time is expended on the charity's activities, which is donated free of charge. It is not possible to quantify the value of time given and accordingly it is neither recorded as donated income or as an expense in the financial statements.

Fixed assets

Fixed assets are included in the balance sheet at cost. Large items are capitalised in the accounts at the discretion of the Trustees. Depreciation is calculated on the cost (excluding land), less estimated residual value over its useful life as follows:

Buildings	50 years straight line
Equipment	4 years straight line

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	<i>Total funds 2024 £</i>
Sundry donations and collections income	55,065	-	55,065	62,566
Gift Aid received and receivable	12,728	-	12,728	14,585
	<hr/> 67,793	<hr/> -	<hr/> 67,793	<hr/> 77,151

In 2024, income attributable to Restricted funds totalled £0.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

3 Resources expended

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	<i>Total funds 2024 £</i>
Charitable activities				
Circuit assessment	70,000	-	70,000	<i>60,000</i>
Grants and donations	1,933	23	1,956	<i>1,400</i>
Repairs, maintenance and cleaning	49,707	-	49,707	<i>42,700</i>
Insurance and utilities	25,242	-	25,242	<i>25,593</i>
Church and ministry sundries	12,239	-	12,239	<i>11,610</i>
Depreciation	38,488	-	38,488	<i>26,958</i>
Independent exam fee	<u>2,300</u>	<u>-</u>	<u>2,300</u>	<i><u>2,100</u></i>
	199,909	23	199,932	<i>170,361</i>

In 2024, expenditure attributable to the restricted fund totalled £100.

4 Trustee remuneration

The trustees have received no remuneration or expenses from the Charity during the year and the previous year.

Employee remuneration -	2025	<i>2024</i>
	£	<i>£</i>
Wages and salaries	-	-
Average number of staff employed weekly	-	-

No employee earned at a rate greater than £60,000 per annum (2024: Nil).

5 Investment income

	2025	<i>2024</i>
	£	<i>£</i>
Interest and dividends received	<u>4,797</u>	<i><u>5,600</u></i>
	4,797	<i>5,600</i>

6 Corporation tax

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 these are applied to its charitable objects.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

7 Fixed assets

	Land and Buildings £	Equipment £	Total £
Cost			
At 1 September 2024	2,307,948	226,846	2,534,794
Additions	<u>9,713</u>	<u>-</u>	<u>9,713</u>
At 31 August 2025	2,317,661	226,846	2,544,507
Depreciation			
At 1 September 2024	232,997	162,820	395,817
Charge for the year	<u>17,968</u>	<u>20,520</u>	<u>38,488</u>
At 31 August 2025	250,965	183,340	434,305
Net book value			
At 31 August 2025	<u>2,066,696</u>	<u>43,506</u>	<u>2,110,202</u>
At 31 August 2024	<u>2,074,951</u>	<u>64,027</u>	<u>2,138,977</u>

The property title is held by Trustees for Methodist Church Purposes as custodian trustee. The property is incorporated into the financial statements in accordance with agreed guidance.

8 Fixed asset investment

There is a single investment with the Methodist Central Finance Board Managed Mixed Fund.

	2025 £	2024 £
Market value at start of year	56,960	52,869
Net unrealised (losses) / gains	<u>105</u>	<u>4,090</u>
Value at cost at end of year	57,065	56,960

9 Debtors

	2025 £	2024 £
Loan to YMCA East Surrey	150,000	150,000
Debtors and prepayments	<u>44,340</u>	<u>40,440</u>
	194,340	190,440

Included within Debtors is a loan to YMCA East Surrey which is due greater than 1 year.

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Creditors and accruals	<u>2,316</u>	<u>12,497</u>

REIGATE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

11 Funds

	Unrestricted general funds	Unrestricted designated funds £	Restricted funds £	Total funds £
Balance brought forward at 1 September 2024	2,467,608	23,109	8,334	2,499,051
(Deficit)/Surplus for the year	(25,859)	-	(23)	(25,882)
Transfers between funds	<u>(10,000)</u>	<u>10,000</u>	-	-
Balance carried forward at 31 August 2025	2,431,749	33,109	8,311	2,473,169

11a Funds prior year

	Unrestricted general funds	Unrestricted designated funds £	Restricted funds £	Total funds £
<i>Balance brought forward at 1 September 2023</i>	<i>2,462,934</i>	<i>9,658</i>	<i>8,434</i>	<i>2,481,026</i>
<i>(Deficit)/Surplus for the year</i>	<i>24,674</i>	<i>(6,549)</i>	<i>(100)</i>	<i>(18,025)</i>
<i>Transfers between funds</i>	<i><u>(20,000)</u></i>	<i><u>20,000</u></i>	<i>-</i>	<i>-</i>
<i>Balance carried forward at 31 August 2024</i>	<i>2,467,608</i>	<i>23,109</i>	<i>8,334</i>	<i>2,499,051</i>

12 Restricted funds

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Benevolence fund	1,783	-	(23)	1,760
Organ & Music fund	4,181	-	-	4,181
Organist training	<u>2,370</u>	-	-	<u>2,370</u>
	8,334	-	(23)	8,311

12a Restricted funds prior year

	Brought Forward £	Income £	Expenditure £	Carried Forward £
<i>Benevolence fund</i>	<i>1,833</i>	<i>-</i>	<i>(100)</i>	<i>1,783</i>
<i>Organ & Music fund</i>	<i>4,181</i>	<i>-</i>	<i>-</i>	<i>4,181</i>
<i>Organist training</i>	<i><u>2,370</u></i>	<i>-</i>	<i>-</i>	<i><u>2,370</u></i>
	<i>8,434</i>	<i>-</i>	<i>(100)</i>	<i>8,334</i>

The restricted funds are as follows:

- Organ & Music, Organist training: To make available funds to support the music life of the church, including building a reserve to contribute to the cost of major overhaul to the organ and to assist in the training of organists
- Benevolence: To be used at the discretion of the Minister for meeting urgent, local need

The designated fund is monies put aside by the charity for the purpose of large refurbishments.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds 2025 £
Fixed assets	2,110,202	-	2,110,202
Fixed asset investment	57,065	-	57,065
Debtors	194,340	-	194,340
Cash at bank and in hand	105,567	8,311	113,878
Creditors: amounts falling due within one year	<u>(2,316)</u>	<u>-</u>	<u>(2,316)</u>
	2,464,858	8,311	2,473,169

13a Analysis of net assets between funds prior year

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
<i>Fixed assets</i>	<i>2,138,977</i>	<i>-</i>	<i>2,138,977</i>
<i>Fixed asset investment</i>	<i>56,960</i>	<i>-</i>	<i>56,960</i>
<i>Debtors</i>	<i>190,440</i>	<i>-</i>	<i>190,440</i>
<i>Cash at bank and in hand</i>	<i>116,837</i>	<i>8,334</i>	<i>125,171</i>
<i>Creditors: amounts falling due within one year</i>	<i><u>(12,497)</u></i>	<i><u>-</u></i>	<i><u>(12,497)</u></i>
	<i>2,490,717</i>	<i>8,334</i>	<i>2,499,051</i>

14 Related party transactions

There were no related party transactions in the current or prior year that require disclosure under SORP 2019 (FRS 102).

REIGATE METHODIST CHURCH
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2025

Independent Examiner's Report to the Trustees of Reigate Methodist Church

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 August 2025.

This report is made solely to the Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) regulations 2008. My work has been undertaken so that I might state to the Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

Having satisfied myself that the accounts of the charity are not required to be audited and are eligible for an independent examination, I report in respect of my examination of the charity's accounts 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 can 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 accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

James Peach

James Peach BSc FCA

For and on behalf of Kreston Reeves LLP

Springfield House

Springfield Road

Horsham

West Sussex

RH12 2RG

Date: 24.03.2026