

Charity registration number 1128118 (England and Wales)

BRUNSWICK METHODIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

BRUNSWICK METHODIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev PD Cleever-Thorpe	
	J Kelsall	
	J Mawer	
	R Colclough	
	J Atherton	
	R Wylie	
	DA Stabler	
	S Crodden	
	K Gilfillan	
	H Mookerji	
	J Bombuwalage	
	H Chapman	
	E Timperley	
	S Hutchinson	
	Rev A Wilkinson	(Appointed 1 September 2024)
	A Hampshire	(Appointed 15 May 2025)
	Deacon W Topping	(Appointed 1 September 2025)
	E Hawdon	(Appointed 15 May 2025)
Charity registration	England and Wales	1128118
Principal address	Brunswick Methodist Church Brunswick Place Newcastle upon Tyne Tyne and Wear England NE1 7BJ	
Independent examiner	Robson Laidler Accountants Limited Fernwood House Fernwood Road Jesmond Newcastle upon Tyne Tyne and Wear England NE2 1TJ	
Bankers	Central Finance Board 9 Bonhill Street London EC2A 4PE	
	Lloyds Bank 102 Grey Street Newcastle upon Tyne NE1 6AG	

BRUNSWICK METHODIST CHURCH

CONTENTS

	Page
Trustees' report	1 - 10
Independent examiner's report	11
Statement of financial activities	12 - 13
Balance sheet	14
Notes to the financial statements	15 - 25

BRUNSWICK METHODIST CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Deed of Union, 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).

Objectives and activities

The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of - (a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church; (b) any charitable purpose for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church; (c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church; (d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Over the past twelve months, Brunswick Methodist Church has continued to expand the use of our premises, assisted by the completion of renovation work to the former Listening Post rooms in our building.

At the same time as the above work was completed, we received a firm enquiry from a group called 'Recovery Church' to move into the refurbished space. 'Recovery Church' is an inclusive community for those seeking recovery from all addictions and led by people who are, themselves, in recovery. It gathers for the purpose of mutual support, spiritual growth and on-going discipleship.

The Newcastle expression of 'Recovery Church' is offering a blueprint for similar communities which are beginning across the UK. This group is growing in numbers which has been very encouraging to see and our new Diaconal Minister who is to be stationed to our Circuit in September 2025 will give support to this work.

Brunswick Methodist Church continues to host a second Chinese/Hong Konger congregation with whom we are developing closer links as we recognize our shared calling to serve God in our city centre context as a multi-cultural and international church community. For this reason, we have given time over this past year to consider new areas of cross-cultural ministry headed up by our part-time Lay Worker. These areas include bilingual bible studies, the continuation of our united acts of worship and a sharing of vision on the part of those in leadership across our two congregations. This vision will, we trust, underpin how Brunswick grows and thrives over the next five to ten years. The Newcastle Chinese Methodist Church contributed £3,000 towards the boiler replacement appeal.

Over the past year a major fundraising initiative has been overseen by our Church Treasurer, Property Secretary and Finance Committee. This was in support of the installation of new boilers, replacing the six fitted in 1980 with three eco-friendly boilers which can be converted to hydrogen. The cost came in on budget at £66,845 and was funded by donations from Brunswick and Chinese church members of £11,352 and five generous grants.

William Leech Charity £10K, Catherine Cookson Foundation £3,500, Benefact Trust £19,400, Northumbria Historic Churches Trust £5,000 and the Circuit Meeting £18,593. There was also support offered by the Methodist District, Prudhoe Street Mission and The Trustees for Methodist Church Purposes. This project came on the back of those alterations and associated fundraising to refurbish the former Listening Post rooms mentioned above costing circa £30,000.

BRUNSWICK METHODIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

A Profile of our community as at 31st August 2025.

55 church members; 50-60 regular worshippers; 10-15 regular Facebook prayer participants; estimated annual footfall of community users utilising our church building = 65-70,000 people.

Age breakdown: 70% over 60s; 20% 20-60; 5-10 students/young adults.

Overview of Lay Leadership: Lay Worker for Cross-Cultural Ministry (20 hrs p.w), Lay Worker for Outreach – ceased in April 2025 in anticipation of a new ordained minister being stationed with us from September 2025; Church Stewards – 3 members; Church Leadership Team- 8 members; Church Council – 15 members.

Centre staffing: Centre Manager (30 hrs), 3 caretakers (1 full-time, 2 part-time, total 71.5 hrs) and 1 volunteer secretary (1 day a week); we constantly review staffing levels.

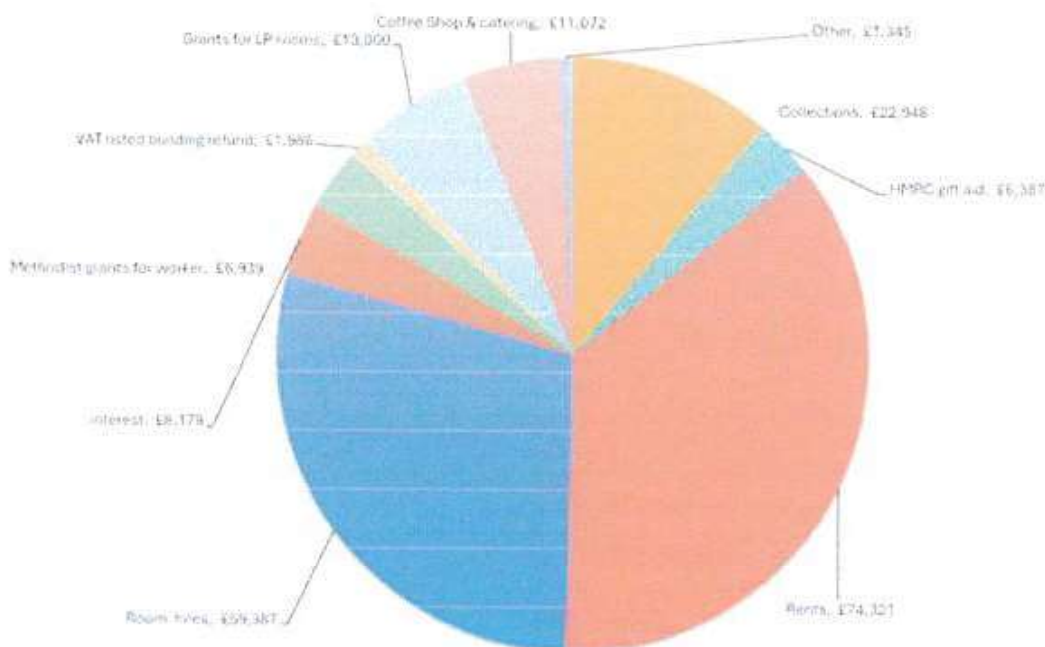
Ministry Team = Presbyterian (0.5), Two employed Lay Workers (details above).

Finances/Resourcing of our Ministry & Mission:

The Finance Committee of the church (a constituted sub-committee of the Church Council) met several times during the year, it is keen to recruit new members to strengthen the breadth of skills and knowledge. In the year in question the main fund raising programme revolved around completing the alterations to the former Listening Post rooms, now the Recovery Church Hub and the replacement of the boilers, which had been condemned by the contractors due to age and the changes in regulations. The appeals were very successful, and the church did not need to take up three offered grants. As responsible employers we adhere to the Living Wage Foundation guidelines, and we offer a contributory pension arrangement (the church contributes 6%). During the year all invoices were paid on time, the centre manager re-negotiated a few contracts, for example fire alarm contract. Income from room hires was just ahead of budget and this combined with back-rent meant that the actual budget balanced, income from freewill giving and donations was behind budget, mainly due to there being fewer members than five years ago and several people attending being students.

General repairs and maintenance was undertaken, of concern is the long term viability of the long-throw projector in the worship space, the cost of replacement will be in excess of £8,000.

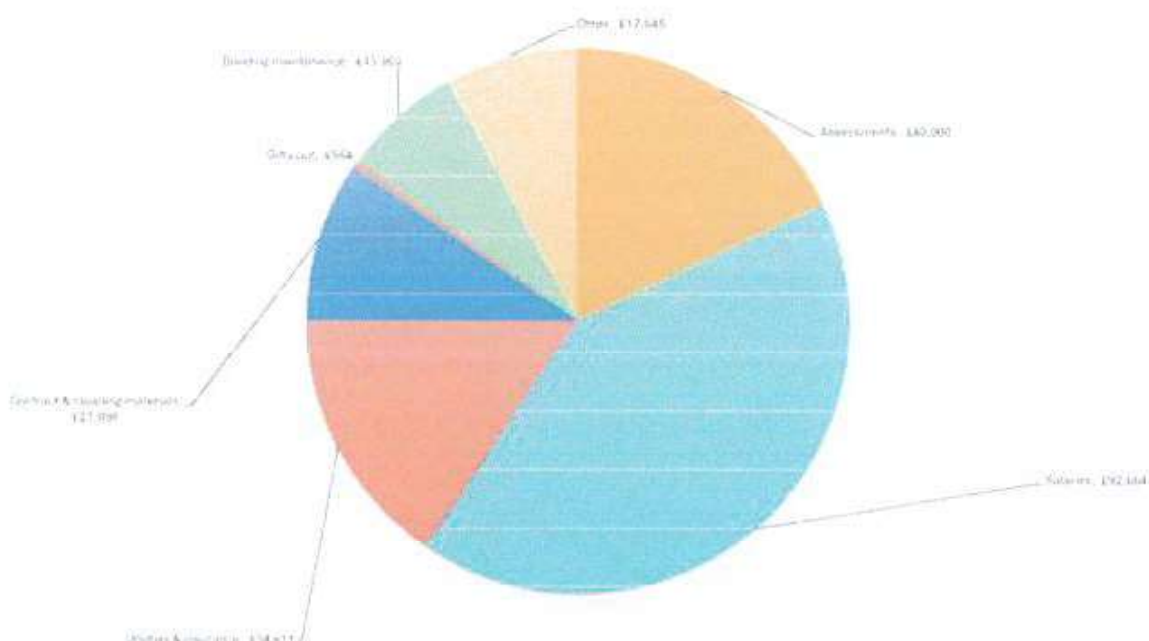
Below can be found pie-charts on a 'cash' basis.



BRUNSWICK METHODIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025



The final costs for the Listening Post alterations to create the Recovery Church Hub were (over a two year period):

Alterations and refurbishment 2024

		Funding	
Alterations & improvements	£ 25,040.38	Wesley Diphys House	£ 5,000.00
Asbestos survey	£ 247.50	Garfield Weston Foundation	£ 3,000.00
Structural engineer	£ 1,425.00	Prudhoe Street Mission	£ 5,000.00
Architect, including project management	£ 4,800.00	William Leech Charity	£ 5,000.00
Furniture, fittings, web	£ 50.00	Church Meeting grant (Model Trust)	£ 5,000.00
Alarm up-grade & panic alarm	£ 150.00	Church reserves	£ 6,112.26
Planning authority & building inspection	£ 606.00	VAT listed buildings grant refund	£ 3,205.62
	£ 32,318.88		£ 32,318.88

BRUNSWICK METHODIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

And for the boiler replacement:

Heating Engineers, Elnght		Church Members	£ 8,352.10
inc. VAT	£ 67,845.34		
		Newcastle Charity Methodist Church	£ 3,000
Worship Contributions @ 10% required	£ 67,845.34	Circuit Funds	£ 18,599.24
		Benefact Trust (Methodist Insurance)	£ 19,400
		William Beech Charity	£ 10,000
		Catherine Cookson Foundation	£ 3,500
		Northumbria Historic Churches Trust	£ 3,000
			£ 67,845.34

Distinctive features of Brunswick's mission and ministry:

- We connect with a disproportionate number of homeless and vulnerable people. Our capacity to respond effectively to needs presented by these people is dependent upon our staffing levels, whether paid or voluntary.
- We have opportunities to establish more partnership working. One example of this is in our closer working with 'Recovery Church'.
- We connect with business and civic life. We maintain close links with the Councillors serving the Monument Ward, and with our local MP, Dame Chi Onwurah. We work closely with our city centre policing unit and NE1.
- We are accessible to a wide variety of people due to our public transport links and our location. This is especially important given the limited parking now available close to our church building.
- We serve our Methodist District and Region through hosting day conferences and events.
- We offer potential for reflective space and prayer. This prayer space is visible upon entering our building.
- Brunswick has important links to Methodist heritage. Dating right back to the 1740s and the Wesley Orphan House, Brunswick has not just a rich heritage but a continuing relevance to the life of our city.
- The Brunswick Coffee Shop Limited, wholly owned by the church, is staffed by about thirty five volunteers. The profits are transferred under covenant to the church to support mission and outreach. It offers "suspended" hot drinks and food to the homeless and is a safe space for elderly and vulnerable people.
- Brunswick has a mission to be the church at the heart of the City, open seven days a week; it hosts several 'anonymous' groups, Junction 42 (working with ex-offenders and prisoners), Changing Lives (vulnerable people), Her Circle (women at risk), U3A and Explore (for life long learning) amongst many other groups.

BRUNSWICK METHODIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Financial review

One of the tasks set by the Charities Act 2011 and the Charity Commission is that every year the Managing Trustees should review and amend if appropriate and approve a reserves policy.

The framework for the reserves policy for 2024 / 2025, it has been up-dated from 2022/23.

General funds

Funds come from income that the church receives; collections, rental income, leases, catering and other donations, etc. They are used for the operating costs of the church (assessment to the Circuit which includes Ministers' stipend, utility charges, insurances, salaries, routine repairs and maintenance, minor upgrading work, purchases of furnishings and equipment.)

The trustees are aware that if the church were to close there would be a liability to pay redundancy payments, the trustees have not calculated what this liability may be, since the trustees consider that the church will not close; the liability in this respect is nil.

The trustees have an ongoing pension liability, in respect of past service of an employee which amounted to £30,179.00 as at 30th September 2014 by 31st August, 2021 this had reduced to £8,200, 2022 £8,568, 31st August 2024 to £286 and by 31st August 2025 was £1,248. The trustees are extinguishing this liability over a ten year period ending 2025 [revised from 2024 by TPT] (The figure given is the most recent provided by The Pensions Trust), the trustees have been advised that the period has been extended. Should the trustees no longer have any employees with an active pension provision (that is someone working who is still contributing) then the 'withdrawal' clause would be triggered, the liability as at 30th September, 2020 was £20,199.53 and at 30th September 2024 £5,185.

Reserves policy

The reserves policy of the trustees is to hold an appropriate proportion (i.e. 40%) of annual expenditure. This is approximately £240,000 per year / 40% = £96,000. It is the intention of the Managing Trustees (The Church Council) to balance the budget and retain reserves, to meet both general running costs and known works on the property that our professional advisors and we consider prudent. These are scheduled below.

- General running costs £120,000 (see above note).
- Window repairs, the Church is a listed building and in most years 2 windows are replaced at £1k each £10,000 (2 a year based on next 5 years).
- Lift replacement. The lift is maintained by Otis, they have committed to maintain the lift for the next 25 years, the lift will cost at least £100k to replace. £20,000 (£100k/25 years x next 5 years).
- The Pensions Trust £2,000 (see above).
- Improvements to premises, including working towards being more eco-friendly in next 5 years £20,000.
- Total £172,000

The total amount of free reserves (unrestricted funds not invested in tangible fixed assets) are currently £110,939 (2024 £95,051, 2023 £106,383).

Policy for Restricted Funds

Brunswick is a grade II listed city centre church committed to serving the city through social action and Christian witness.

The trustees' objective is to maintain the restricted funds at a level which is sufficient for the church to carry out its mission.

The managing trustees consider there is a need to ensure that there are adequate funds to meet long term maintenance of the church premises, as a consequence of the Covid-19 pandemic the Trustees de-restricted the property fund, in July 2020, which is now included in the general funds.

BRUNSWICK METHODIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Policy Terms relating to Endowment Funds held

These funds are held as per model trust directions issued by the Connexional Property Secretary. The interest from these funds is used for the benevolent fund which is dispersed at the discretion of the ministers.

Notes:

The reserves of Brunswick Methodist Church are held with the Trustees for Methodist Church Purposes and the Central Finance Board of the Methodist Church and Lloyds Bank. They do not cover all eventualities which the trustees can envisage with their work to fulfil city centre mission.

Going Concern

The financial statements have been prepared on a going concern basis. In making their assessment the trustees have reviewed and considered relevant information, including their annual budget and future cash flows. In response to the COVID19 pandemic, the trustees revised their forecasts to take into account measures that they took with the resources then available to mitigate the impact of the adverse conditions. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

CHURCH POLICIES

All policies conform as appropriate with guidance and principles as stipulated by the Methodist Church (<https://www.methodist.org.uk/>). (Revised December, 2025).

RISK POLICY

During the year under review the Finance Committee and including reference to property matters and the Minister reviewed the 'Risk policy statement' which covers the following areas:

FINANCIAL RISK The Church Council is faced with the following financial risks: - dependency on limited income sources (freewill giving, investment income, room hires, rentals, coffee shop and donations); - managing the capital resources; - fluctuations in investment income and rental income; - inability to attract additional donations from the general public and members; - an unforeseen rise in demand for expenditure (for example on major repairs); - an unforeseen increase in the actuarial shortfall on the pension funds for which the Church Council could be deemed responsible (the church is already contributing to a shortfall with TPT); - a sustained fall in the value of investments and property held by the Church and appearing in the balance sheet.

OPERATION, REPUTATION AND STRATEGY In 2021/2022, it was identified the most significant risks as follows: - inability to create new Methodist disciples resulting in further decline, ultimately resulting in the Methodist Church ceasing to exist; - failure to provide adequate resources that enable the Managing Trustees of Brunswick Methodist Church to discharge its responsibilities; - the experience of Our Calling fails to be integrated into the mission and ministry pathways of the Church; - sudden change in policy or strategic direction enforced by The Church Council; - dependency on limited income sources (room hires, lettings, coffee shop, investment income and donations); - the impact of economic fluctuations on our assets, liabilities and our ability to raise funds to enable us to continue our work; - an unforeseen increase in the actuarial shortfall on the pension funds for which the Church Council could be deemed responsible; - loss of key personnel; - the effects of 'Brexit' and the coronavirus pandemic.

Many of these risks are likely to remain equally relevant throughout 2026 and beyond.

BRUNSWICK METHODIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

RISK MANAGEMENT: The Methodist Church in Great Britain has a risk management policy, which has been set by the Methodist Council for use both by the Trustees and by Local Churches. The risk management policy is designed to identify and analyse key strategic and operational risks facing the Methodist Church and, where at unacceptable levels, to take steps to mitigate the risks. We define key strategic and operational risks as those that, without effective or appropriate mitigation, are highly likely to occur and would have a positive or negative impact on the Church's ability to fulfil its purpose of advancing the Christian faith in accordance with its doctrinal standards.

These risks are reported to the Managing Trustees through a risk management process, which allows them both to challenge any assumptions the Church Leadership team has made about risks and also to understand the context in which decisions are taken. This helps to ensure that the most serious risks are being managed effectively. The trustees recognise that it is neither possible nor appropriate to seek to eliminate risk entirely.

We recognise that risk-taking is inherent within the task of communicating the Gospel. John Wesley himself took risks in establishing the Methodist communities. Our task, therefore, is to embrace risks that aim to advance the Church's purposes while ensuring that we avoid or minimise those risks that might have a negative impact. Effective risk management processes will help to increase the likelihood of the Church fulfilling its mission. The risk management report is reviewed and revised annually.

INVESTMENT POLICY the Church retained limited reserves most of which were generated from the compulsory purchase of No 19 Brunswick Place. The Circuit's free reserves in August 2025 were £110,939 (2024: £95,051).

The proceeds of sale are invested with the Central Finance Board of the Methodist Church. See <https://www.cfmethodistchurch.org.uk/managedfunds/>. The decision of the Trustees to use the CFB was based on the following considerations: 1. The Church Council's responsibility, as far as is possible, to protect, manage and conserve the capital for future mission and ministry. 2. The Charities Commission has provided guidance to Charities, seeking to invest cash funds. See <https://www.gov.uk/government/publications/charities-and-investment-matters-a-guide-for-trustees-cc14>. 3. There is much evidence to be confident that the CFB Managed Mixed Fund is both an ethical and a sound medium risk investment. See also the CFB ethics page: <https://www.cfmethodistchurch.org.uk/ethics/> which indicates their ethical policy regarding investments. 4. The staff at the CFB are all salaried employees and are not paid on commission or performance. 5. If the Circuit Meeting wishes to draw from capital that is held in the CFB Managed Mixed Fund then it is possible to do this with about two weeks notice. 6. This will be an investment for the long term and will be reviewed regularly.

PAYMENTS TO STAFF Lay employees In 2010 the Methodist Conference agreed that the rates of the Living Wage, as published by the Living Wage Foundation, should form the minimum basic salary for people employed by a district, circuit or a local church. This policy also includes young people below the age of 18. In addition, a 9-point salary scale is applied to a person specification, which is based on qualifications, experience and responsibilities. The Church is scrupulous in following this policy. Guidelines are available on the Methodist Church web-site. Furthermore, all employees are offered a pension arrangement with The Pensions Trust, on a 'money purchase' basis. See <https://www.methodist.org.uk/for-churches/employees-and-volunteers/lay-employment-resource/>

SAFEGUARDING POLICY The churches safeguarding policy was reviewed in October 2022 and will next be reviewed at our October 2025 Church Council. All managing trustees are regularly reminded of their responsibilities. The circuit takes its safeguarding responsibilities very seriously, ensuring every church activity/project is aware of and adheres to its responsibilities such as displaying its policy, updating its safeguarding information, reviewing its safeguarding policy on an annual basis, and retaining its records in accordance with proper guidance. We appoint a Church Safeguarding Officer who works closely with the Circuit Superintendent, Church Administrator, and Stewards to ensure that our safeguarding responsibilities are reviewed on a regular basis.

BRUNSWICK METHODIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

VOLUNTEER MANAGEMENT In June 2022, safeguarding meetings were held with all Church Safeguarding Officers and the Senior Steward, to remind them of the forms/declarations which all volunteers need to sign, depending on their individual roles, together with the training which they need to undertake. DBS checks are required for any volunteer whose work brings them into contact with users of our services and projects and the general public.

COMPLAINTS HANDLING It is hoped that any conflict situations will be dealt with sensitively by leaders of our local church groups. However, where this is not possible then the Methodist Complaints process will need to be invoked. This will require contact being made with the Local Complaints Officer who is our Circuit Superintendent Minister (also Minister of Brunswick and Newcastle Chinese Methodist Churches), Revd Paul Cleever-Thorpe. The process would then be put into effect with the appropriate support being given by our District Reconciliation group.

CONFLICT OF INTEREST To comply with Methodist Church guidance, Trustees are asked at the Church Council Meeting to declare any conflict of interest as soon as they are aware of any possibility that his or her personal or wider interests could influence decision-making within the Church. This is a standard agenda item at the beginning of each meeting to allow trustees to declare any actual or potential conflicts of interest. This is enshrined in CPD, Standing Order 019A.

GRANTMAKING POLICY The Church Council and Finance Committee is minded to make occasional grants from the general fund and from the Mission Fund which is at the direction of the Minister. These grants are discretionary and full details are given in the accounts. The income from the permanent endowments is applied to the Mission Fund.

Plans for future periods

Our hope for the coming year is to continue our core 'presence' ministry of serving the vulnerable in our city centre in partnership with those who share our values and our missional objectives. We are well placed to do this not only due to an exceptionally well-maintained set of premises but also because of the enthusiastic number of volunteers who support our church's ministry and mission.

These volunteers now include a large number from within our Chinese/Hong Konger community who are serving in Brunswick Coffee Shop/Café – operated as a Ltd. Company. Over the past year our Coffee Shop has yielded circa £11,000. The benefit of this venture continues to be seen in how it enables us as a church to welcome a wide range of people into our building and so exercise more fully our ministry of hospitality. This gives us confidence as we look to the future!

Structure, governance and management

The Charity's Managing Trustees listed below all are lay people excepting the two Ministerial staff and three Lay workers all of whom are employed by The Methodist Church. The Managing Trustees meet regularly as the Church Council and delegate some of its work to a leadership team, all of who are trustees.

The Circuit is one of 12 of the Newcastle upon Tyne District and has 15 Churches and one preaching place, of which Brunswick is one.

The governing body of the circuit is the annual conference of The Methodist Church. The Methodist Church Act 1976 gives authority under The Methodist Church acts. The constitution practice and discipline of The Methodist Church together with The Deed of Union (Act of 1929 adopted 1932) govern the activities of the circuit.

In general The Methodist Church is exempted from the need to register as a charity by the combined effects of Section 46(4)(A) of The Charities Act 1993 and Paragraph 4(2)(C) of the Charities (exception from registration) Regulations 1996 as amended by Statutory Instrument 2014 No 242. Brunswick Church, however, is a separate Registered Charity, number 1128118, in England and Wales.

The Trustees who have served during the year and since the year end are set out on page 1. The trustees are appointed annually by the Church general meeting.

The principal address of the Circuit's auditors, bankers, solicitors and other advisors are given on page 1.

Funds are transferred to the Circuit on a quarterly basis to meet the commitments to the District and the upkeep of the Circuit.

BRUNSWICK METHODIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees who served during the year and up to the date of signature of the financial statements were:

Rev PD Cleever-Thorpe

J Kelsall

S Willis

(Resigned 31 May 2025)

S Fuller

(Deceased 2 July 2025)

J Mawer

R Colclough

J Atherton

R Wylie

DA Stabler

S Crodden

K Gilfillan

H Mookerji

J Bombuwalage

H Chapman

E Timperley

S Hutchinson

Deacon G Morgan

(Resigned 31 August 2025)

Rev A Wilkinson

(Appointed 1 September 2024)

A Hampshire

(Appointed 15 May 2025)

Deacon W Topping

(Appointed 1 September 2025)

E Hawdon

(Appointed 15 May 2025)

Method of Appointment or Election of Trustees

The Trustees who have served during the year since the year-end are appointed annually by the Church by the general meeting or by being ex officio (Ministers in good standing).

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for the year. In preparing those 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 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;
- 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 proper accounting records, which disclose with reasonable accuracy, the financial position of the charity. 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.

BRUNSWICK METHODIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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



DA Stabler

Trustee

Date: 20th February 2026.

BRUNSWICK METHODIST CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRUNSWICK METHODIST CHURCH

I report to the trustees on my examination of the financial statements of Brunswick Methodist Church (the charity) for the year ended 31 August 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.

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

Independent examiner's statement

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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.



Nicholas Cunningham FCCA
Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
Tyne and Wear
NE2 1TJ
England

Dated: 26.2.2026

BRUNSWICK METHODIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2025

Current financial year

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
<u>Income and endowments from:</u>					
Donations and legacies	2	57,515	69,493	127,008	52,367
Other trading activities	3	166,041	-	166,041	156,817
Investments	4	6,564	224	6,788	8,838
Other income		17	2,168	2,185	6,059
Total income		230,137	71,885	302,022	224,081
<u>Expenditure on:</u>					
Raising funds		513	32	545	488
Charitable activities	5	217,720	84,455	302,175	226,604
Total expenditure		218,233	84,487	302,720	227,092
Net gains/(losses) on investments		292	18	310	12,044
Net incoming/(outgoing) resources before transfers		12,196	(12,584)	(388)	9,033
Gross transfers between funds		157,927	(157,927)	-	-
Net incoming/(outgoing) resources		170,123	(170,511)	(388)	9,033
<u>Other recognised gains and losses</u>					
Actuarial loss on defined benefit pension schemes		(1,463)	-	(1,463)	-
Net movement in funds		168,660	(170,511)	(1,851)	9,033
Fund balances at 1 September 2024		161,842	184,124	345,966	336,933
Fund balances at 31 August 2025		330,502	13,613	344,115	345,966

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

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

BRUNSWICK METHODIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2025

Prior financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	2	39,367	13,000	52,367
Other trading activities	3	156,817	-	156,817
Investments	4	4,125	4,713	8,838
Other income		4,241	1,818	6,059
Total income		204,550	19,531	224,081
<u>Expenditure on:</u>				
Raising funds		-	488	488
Charitable activities	5	224,799	1,805	226,604
Total expenditure		224,799	2,293	227,092
Net gains/(losses) on investments		-	12,044	12,044
Net incoming/(outgoing) resources before transfers		(20,249)	29,282	9,033
Gross transfers between funds		4,054	(4,054)	-
Net incoming/(outgoing) resources		(16,195)	25,228	9,033
Other recognised gains and losses				
Net movement in funds		(16,195)	25,228	9,033
Fund balances at 1 September 2023		178,037	158,896	336,933
Fund balances at 31 August 2024		161,842	184,124	345,966

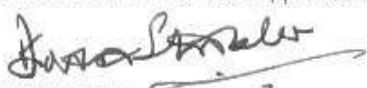
BRUNSWICK METHODIST CHURCH

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		61,374		66,791
Investments	12		168,502		168,031
			229,876		234,822
Current assets					
Debtors	13	9,902		24,194	
Cash at bank and in hand		118,840		91,304	
		128,742		115,498	
Creditors: amounts falling due within one year	14	(13,255)		(4,068)	
Net current assets			115,487		111,430
Total assets less current liabilities			345,363		346,252
Defined benefit pension liability	15		(1,248)		(286)
Net assets			344,115		345,966
The funds of the charity					
Restricted income funds	17		13,613		184,124
Unrestricted funds	16		330,502		161,842
			344,115		345,966

The financial statements were approved by the trustees on 12th February, 2026.



DA Stabler
Trustee

BRUNSWICK METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Brunswick Methodist Church is an unincorporated charity (charity number 112118).

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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

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

BRUNSWICK METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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 property	Not depreciated
Property improvements	10% to 20% straight line basis
Plant and machinery	3.33% straight line basis
Office and other equipment	4% to 20% straight line basis

Church building is not depreciated because it has retained its value. The lift held under plant and machinery is depreciated over 30 years because it is guaranteed for 25 years following the cessation of the manufacturing guarantee.

The charity has a policy whereby individual assets costing £250 or more are capitalised at cost.

1.7 Fixed asset investments

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

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

BRUNSWICK METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.10 Retirement benefits

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

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	43,515	-	43,515	30,442	-	30,442
Grants	14,000	69,493	83,493	8,925	13,000	21,925
	<u>57,515</u>	<u>69,493</u>	<u>127,008</u>	<u>39,367</u>	<u>13,000</u>	<u>52,367</u>

3 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Catering income	11,880	11,072
Property letting	154,161	145,745
Other trading activities	<u>166,041</u>	<u>156,817</u>

BRUNSWICK METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

4 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Income from listed investments	3,332	207	3,539	-	4,703	4,703
Interest receivable	3,232	17	3,249	4,125	10	4,135
	<u>6,564</u>	<u>224</u>	<u>6,788</u>	<u>4,125</u>	<u>4,713</u>	<u>8,838</u>

5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	46,608	48,642
Training costs	443	879
Assessment	38,000	40,000
Connexional fund	963	955
Repairs and renewals	107,544	31,446
Insurance	10,537	9,820
Heat, light and water	24,745	25,239
Sundries	5,066	5,967
Gifts and donations	573	71
Telephone, printing, postage and stationery	4,681	4,413
Brunswick mens club	1,962	1,805
	<u>241,122</u>	<u>169,237</u>
Share of support and governance costs (see note 6)		
Support	56,298	53,581
Governance	4,755	3,786
	<u>302,175</u>	<u>226,604</u>
Analysis by fund		
Unrestricted funds	217,720	224,799
Restricted funds	84,455	1,805
	<u>302,175</u>	<u>226,604</u>

BRUNSWICK METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

6 Support costs allocated to activities

	2025 £	2024 £
Staff costs	50,573	46,779
Minister, Deconess and visiting preacher	201	202
Bank charges and payroll costs	108	108
Depreciation of tangible fixed assets	5,416	6,492
Governance costs	4,755	3,786
	<u>61,053</u>	<u>57,367</u>
Analysed between:		
Charitable activities	<u>61,053</u>	<u>57,367</u>
	2025 £	2024 £
Governance costs comprise:		
Legal and professional	2,100	1,392
Independent examiners fees	2,655	2,394
	<u>4,755</u>	<u>3,786</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>5,416</u>	<u>6,492</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Transactions with trustees

During the year Mr R Wylie, a trustee of the charity, received £16,890 (2024: £15,601) as a lay worker rather than in relation to his duties as a trustee.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Charitable activities	<u>5</u>	<u>5</u>

BRUNSWICK METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

9 Employees

(Continued)

Employment costs	2025 £	2024 £
Wages and salaries	84,660	84,611
Social security costs	7,804	5,878
Other pension costs	4,717	4,932
	<u>97,181</u>	<u>95,421</u>

The key management of the charity, comprise the trustees and the centre manager. The total employee benefits of the key management personnel of the charity were £33,682 (2024: £31,177).

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

10 Taxation

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

11 Tangible fixed assets

	Freehold property £	Property improvements £	Plant and machinery £	Office and other equipment £	Total £
Cost					
At 1 September 2024	6,150	293,507	61,170	91,095	451,922
At 31 August 2025	6,150	293,507	61,170	91,095	451,922
Depreciation and impairment					
At 1 September 2024	-	288,226	28,546	68,360	385,132
Depreciation charged in the year	-	1,866	2,039	1,511	5,416
At 31 August 2025	-	290,092	30,585	69,871	390,548
Carrying amount					
At 31 August 2025	6,150	3,415	30,585	21,224	61,374
At 31 August 2024	6,150	5,281	32,624	22,736	66,791

BRUNSWICK METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

12 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 September 2024	168,031
Additions	161
Valuation changes	310
At 31 August 2025	168,502
Carrying amount	
At 31 August 2025	168,502
At 31 August 2024	168,031

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	9,902	24,194

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	13,255	4,068

15 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £4,717 (2024 - £4,932).

BRUNSWICK METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

15 Retirement benefit schemes

(Continued)

Defined benefit schemes

The company participates in the scheme, a multi-employer scheme which provides benefits to some 521 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2023. This valuation showed assets of £514.9m, liabilities of £513.0m and a deficit of £16.1m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2025 to 31 March 2028:	£2,100 per annum	(payable monthly)
-------------------------------------	------------------	-------------------

Unless a concession has been agreed with the Trustee the term to 31 March 2028 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2022. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 January 2025	£3,312,000 per annum (payable monthly)
--------------------------------------	--

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

PRESENT VALUES OF PROVISION

	31 August 2025 (£s)	31 August 2024 (£s)
Present value of provision	1,248	286

Key assumptions

	2025 %	2024 %
Rate of discount	4.37	5.13

BRUNSWICK METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

15 Retirement benefit schemes

(Continued)

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:

	2025 £	2024 £
Present value of defined benefit obligations	1,248	286
Deficit in scheme	1,248	286

Movements in the present value of defined benefit obligations:

	2025 £
Liabilities at 1 September 2024	286
Deficit contribution paid	(501)
Remeasurements - amendments to the contribution schedule	1,463
At 31 August 2025	1,248

16 Unrestricted funds

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

	At 1 September 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 August 2025 £
Sale of property fund	-	3,332	(513)	155,078	292	158,189
General funds	161,842	226,805	(217,720)	2,849	(1,463)	172,313
	161,842	230,137	(218,233)	157,927	(1,171)	330,502
Previous year:	At 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 August 2024 £
General funds	178,037	204,550	(224,799)	4,054	-	161,842

BRUNSWICK METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

16 Unrestricted funds

(Continued)

Purpose of designated funds

Sale of property - Proceeds from the sale of property set aside for specific purposes

Transfers between funds

As there are no restrictions remaining in relation to the sale of property fund the trustees transferred this fund to a designated fund in the year.

17 Restricted funds

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

	Balance at 1 September 2024	Incoming resources	Movement in funds			Balance at 31 August 2025
	£	£	Resources expended	Transfers	Gains and losses	£
Bequest and benevolent fund	9,804	217	(31)	(25)	17	9,982
Mission fund	327	7	(1)	(5)	1	329
Sale of property	157,897	-	-	(157,897)	-	-
Brunswick club for retired men	3,096	2,168	(1,962)	-	-	3,302
Listening rooms fund	13,000	10,000	(23,000)	-	-	-
Boiler Fund	-	59,493	(59,493)	-	-	-
	184,124	71,885	(84,487)	(157,927)	18	13,613

Purpose of restricted funds

Bequest and benevolent fund - Money received from estates

Mission Fund - Used as a separate bank account

Brunswick club for retired men - Funds set aside for a group that provides fellowship, speakers and refreshments

Listening rooms fund - Funds received towards the refurbishment of the Listening rooms

Boiler fund - Funds received towards the replacement of the boiler

BRUNSWICK METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 August 2025:			
Tangible assets	61,374	-	61,374
Investments	158,189	10,313	168,502
Current assets/(liabilities)	112,187	3,300	115,487
Provisions and pensions	(1,248)	-	(1,248)
	<u>330,502</u>	<u>13,613</u>	<u>344,115</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Tangible assets	66,791	-	66,791
Investments	-	168,031	168,031
Current assets/(liabilities)	95,337	16,093	111,430
Provisions and pensions	(286)	-	(286)
	<u>161,842</u>	<u>184,124</u>	<u>345,966</u>

19 Related party transactions

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