



BROOK STREET UNITARIAN CHAPEL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Charity Registration No. 1167088 (England and Wales)

Brook Street Unitarian Chapel (Charity Registration Number 1167088)

Trustees' Report

for the Year Ended 31st December 2025

The Charity's principal address is:

The Chapel Hall, Adams Hill, Knutsford Cheshire, WA16 8DY

The persons legally responsible for the control and management of the Charity as trustees in the year were:

Mr G. Birks (Chairman), Mr A. Eastwood (Treasurer), Mrs D. Birks (Minutes Secretary), Mrs B. Cornes, Mr S. Crowther, Mrs J. Lowe, Mr A. Rees, Mr T. Regan.

The Charity's bankers are:

NatWest, The Bullring, Northwich, Cheshire, CW9 5BN

The Investment Manager is:

W H Ireland, One New Bailey, 4, Stanley Street, Salford, M3 5JL

The Independent Examiner is:

Kenneth James Johnson FCA, Flat 2, Kennerley Court, Kennerleys Lane, Wilmslow, SK9 5EQ.

Constitution:

Brook Street Unitarian Chapel was originally constituted by a Trust Deed in 1694 and was set up for the purpose of building a meeting house and maintaining a congregation of worshipers dissenting from the doctrines of the Church of England. On 13th May 2016 the assets, liabilities, rights and duties of the then trustees were transferred to a Charitable Incorporated Organisation, the name of which is Brook Street Unitarian Chapel. The management of the CIO is delegated to the trustees whose names are set out above.

Brook Street Unitarian Chapel furthers its charitable purposes by offering public worship on a regular basis, together with various activities from time to time of a social or educational character. Pastoral support is given to members and to individuals in the wider community. In their charitable undertakings, the trustees have paid due regard to the appropriate guidance issued by the Charities Commission.

The Chapel is a member of the General Assembly of Unitarian and Free Christian Churches (the GA) and of the Manchester District Association of Unitarian and Free Christian Churches (the MDA), which are, respectively, a National and a Regional Organisation set up to promote Unitarian ethos, encouraging the development of spiritual, ethical and religious values and the furtherance of the Christian way of life and of service to others.

The Financial Statements of the Charity take the form of a Receipts and Payments Account and a Statement of Assets and Liabilities. The Receipts and Payments Account embraces the transactions which took place on the three bank accounts held by the trust. This is a form of reporting approved by the Charities Commission for use by smaller entities.

During the year under review payments exceeded receipts by £8,818 after transferring £10,000 from the investment portfolio. However, since the value of the investment portfolio increased by £42,396, there was an overall gain in the value of total net assets (excluding property and equipment) of £33,578. A major project during the year was the repair and re-decoration of the vestry, two vestibules and outside stairways which amounted to £15,427 after VAT recovery and a grant from the MDA. Ministerial costs include the minister working for 75% of full-time up to August and 100% from September. The chapel took the income from all three investment funds for the whole year, nothing being re-invested. The Investment Manager's fee of £8,859 was also taken from the investment portfolio and is thus subsumed in the portfolio's gain. The value of the Investment Portfolio advanced from £1,167,103 to £1,209,499 over the course of the year. The rental income arises from the letting of an adjacent cottage owned by the Trust and the hire of the chapel hall by several local community clubs.

This report is approved by the trustees and is signed on their behalf by:

G .Birks (Chairman)

A. Eastwood (Treasurer)

February 2026

Independent Examiner's Report to
the Trustees of Brook Street Unitarian Chapel

I report on the Financial Statements of the trusts for the year to 31st December 2025

Respective responsibilities of trustees and the examiner.

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 145 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the Act, whether particular matters have come to my attention.

Basis of the independent examiner's report.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement.

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

(a) to keep accounting records in accordance with section 130 of the Act; and

(b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kenneth James Johnson FCA

Flat 2, Kennerley Court

Kennerleys Lane

Wilmslow

SK9 5EQ

30th January 2026

Brook Street Unitarian Chapel
Receipts and Payments Accounts
for the Year Ended 31st December 2025

	<u>2025</u>	<u>2024</u>
<u>Receipts</u>		
Collections, donations and legacies	15,119	12,582
Grants received	2,406	3,037
Income tax recovered under Gift Aid	3,410	3,006
VAT recovered on Building Project	3,305	2,468
Rental Income	16,216	14,388
Events and refreshment takings	6,890	3,868
Dividends and interest received	32,457	28,914
	<u>79,803</u>	<u>68,263</u>
<u>Payments</u>		
Ministerial costs	42,540	38,040
Organists' fees	2,200	1,900
Heating and lighting	8,642	8,103
Water, telephone and broadband	555	609
Insurance	3,936	3,689
Caretaker and cleaning costs	4,760	4,560
Repairs and maintenance	8,245	6,008
Cost of events	697	282
Printing and advertising	400	512
Appeals and donations	170	239
General Assembly quota payment	1,470	1,610
Conferences and courses	85	78
Subscriptions and fees	482	432
Accountancy and payroll costs	839	770
Legal costs	2,868	0
Building and decorating project	20,732	50,132
	<u>98,621</u>	<u>116,964</u>
<u>Excess of receipts over payments/ (-) payments over receipts</u>	<u>-18,818</u>	<u>-48,701</u>
 Proceeds of sale of investment to fund building project	 <u>10,000</u>	 <u>10,000</u>
	<u>-8,818</u>	<u>-38,701</u>
 Cash at bank last year end	 <u>36,340</u>	 <u>75,041</u>
Cash at bank this year end	<u><u>£27,522</u></u>	<u><u>£36,340</u></u>

Brook Street Unitarian Chapel
Statement of Assets and Liabilities as at 31st December 2025

	<u>2025</u>		<u>2024</u>	
Property, Plant and Equipment:				
These values are those for which the assets are insured				
Buildings of the church	2,097,880		1,979,132	
Contents of the church	90,975		85,825	
inc hymnal (£2,528)				
Organ	161,706		152,552	
Buildings of the school or hall	1,183,355		1,116,372	
Building of gazebo	8,397		7,921	
Contents of school or hall	49,139		46,357	
Building of the cottage	255,679		241,206	
Contents of the cottage	<u>2,660</u>	3,849,791	<u>2,509</u>	3,631,874
Investment Assets at market value:				
Chapel Fund (unrestricted)	419,186		402,931	
Mary Glass Fund (unrestricted)	684,662		664,080	
Minister's Support Fund (restricted)	<u>105,651</u>	1,209,499	<u>100,092</u>	1,167,103
Cash at bank:				
Natwest Current Account	7,709		8,742	
Natwest Savings Account	17,232		23,919	
Natwest Minister's Fund	<u>2,581</u>	27,522	<u>3,679</u>	36,340
		<u>£5,086,812</u>		<u>£4,835,317</u>