

Excepted Charity

# Denewell Avenue United Reformed Church

Annual Report and Financial Statements

for the period from 10 October 2024 to 31 December 2025

McManus Hall Ltd  
Unit C11, Marquis Court  
Kingsway South  
Team Valley Trading Estate  
Gateshead  
Tyne & Wear  
NE11 0RU

## **Denewell Avenue United Reformed Church**

### **Contents (continued)**

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10

---

## **Denewell Avenue United Reformed Church**

### **Reference and Administrative Details**

#### **Trustees**

Reverend Marcus Hargis  
Mr Colin Graham  
Mr Graeme Williams  
Mrs Alison Williams  
Mrs Marjorie Robinson  
Mrs Sybil Brady  
Mrs Helen Sutton  
Mrs Brenda Kitching

#### **Independent Examiner**

McManus Hall ltd  
Unit C11, Marquis Court  
Kingsway South  
Team Valley Trading Estate  
Gateshead  
Tyne & Wear  
NE11 0RU

## **Denewell Avenue United Reformed Church**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the period ended 31 December 2025.

#### **Achievements and performance**

Our objects are broadly: 1) advancing Christian faith through worship and discipleship; 2) promoting youth work, primarily through sponsorship of the local Boys Brigade and Girls Association (BBGA); and 3) gathering people together through provision of community facilities. In all we do, we seek to improve the conditions of life for all.

This year has seen regular, weekly worship services by the United Reformed Church as well as Hope Community Church. Further opportunities for learning, fellowship and growth have been offered, particularly at Christmas and Easter.

The BBGA as well as the Girl Guiding groups continue to grow, underpinned by our support. Children from across the whole of Gateshead are given the opportunity to discover skills and confidence through these activities. Trustees are personally involved in both, ably assisted by teams drawn from the local community.

This period has seen increased demand for our community space, in addition to our faith and youth use. Unfortunately, the current configuration of the building does not allow for more users at peak times and we have sadly had to turn enquiries away. Our community partners currently include:

- exercise activities: line dancing, yoga, gentle movement for older people, as well as energetic Zumba dance); and
- fellowship and interests: the University of the Third Age (a varied programme for retired people); Generals Outpost (wargames), TrainTime (childrens' play), and birthday parties.

#### **Financial review**

The Charity accounts show that the Charity increased general reserves by £20,020. However, taking into account the one-off receipts being; rebates from energy suppliers of £8,056 and a legacy from a deceased member of £5,000, this surplus is reduced to £6,964.

The increase of £6,964 can be attributed to rental income due to greater demand for the community space and prudent financial management.

Taking this into account the Charity continues to run in a viable position with minimal reserves in accordance with the Charity's reserve policy.

#### **Plans for future periods**

##### ***Aims and key objectives for future periods***

We want to do more, but our ageing premises (which have not seen adequate investment over the years) are letting us down. The community hall heating is barely adequate, the layout labyrinthine, and facilities are dated and tired. As a result, we are embarking on an ambitious regeneration programme. This is one reason why restricted reserves are increasing to £8,290 as we fundraise for the considerable sums just needed in preparation. We have taken the first steps, including a Feasibility Study drawn up by architect Dan Kerr, and are excited to see what could be possible.

Our vision for the future is of an enhanced and attractive community space with a well-run café, which at a stroke would be the largest fully accessible space for eating and drinking in Low Fell. The existing facilities would be upgraded and work done to improve configuration, enabling greater community use. Financial and environmental sustainability are core outcomes, ensuring that the objects can continue to be met in the future.

## **Denewell Avenue United Reformed Church**

### **Trustees' Report (continued)**

#### **Statement of Responsibilities (within Trustees Report)**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

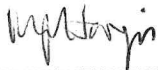
The law applicable to charities requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 3 June 2026 and signed on its behalf by:



.....  
Reverend Marcus Hargis  
Trustee

## **Denewell Avenue United Reformed Church**

### **Independent Examiner's Report to the trustees of Denewell Avenue United Reformed Church**

I report to the trustees on my examination of the accounts of Denewell Avenue United Reformed Church for the year ended 31 December 2025.

#### **Responsibilities and basis of report**

As the charity trustees of Denewell Avenue United Reformed Church 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 Denewell Avenue United Reformed Church'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Denewell Avenue United Reformed Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

*mjmcmanus, on behalf of McManus Hall Ltd.*

.....  
McManus Hall Ltd

Unit C11, Marquis Court  
Kingsway South  
Team Valley Trading Estate  
Gateshead  
Tyne & Wear  
NE11 0RU

Date:..... *7th June 2026*

## Denewell Avenue United Reformed Church

### Statement of Financial Activities for the Period from 10 October 2024 to 31 December 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies		30,859	14,479	45,338
Charitable activities		23,211	-	23,211
Investment income	4	676	-	676
Total income		54,746	14,479	69,225
<b>Expenditure on:</b>				
Charitable activities		(34,726)	(6,518)	(41,244)
Total expenditure		(34,726)	(6,518)	(41,244)
Net income		20,020	7,961	27,981
Net movement in funds		20,020	7,961	27,981
<b>Reconciliation of funds</b>				
Total funds brought forward		29,072	329	29,401
Total funds carried forward	7	49,092	8,290	57,382
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies		19,067	1,525	20,592
Charitable activities		14,186	-	14,186
Investment income	4	253	-	253
Total income		33,506	1,525	35,031
<b>Expenditure on:</b>				
Charitable activities		(37,436)	(1,221)	(38,657)
Total expenditure		(37,436)	(1,221)	(38,657)
Net (expenditure)/income		(3,930)	304	(3,626)
Net movement in funds		(3,930)	304	(3,626)
<b>Reconciliation of funds</b>				
Total funds brought forward		33,002	25	33,027
Total funds carried forward	7	29,072	329	29,401

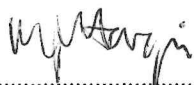
All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2024 is shown in note 7.

## Denewell Avenue United Reformed Church

### Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
<b>Current assets</b>			
Debtors	5	2,046	3,326
Cash at bank and in hand	6	<u>55,335</u>	<u>26,074</u>
		57,381	29,400
<b>Creditors: Amounts falling due within one year</b>		<u>1</u>	<u>1</u>
<b>Net assets</b>		<u>57,382</u>	<u>29,401</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		8,290	329
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>49,092</u>	<u>29,072</u>
<b>Total funds</b>	7	<u>57,382</u>	<u>29,401</u>

The financial statements on pages 5 to 10 were approved by the trustees, and authorised for issue on 3 June 2026 and signed on their behalf by:



.....  
Reverend Marcus Hargis  
Trustee



## **Denewell Avenue United Reformed Church**

### **Notes to the Financial Statements for the Period from 10 October 2024 to 31 December 2025**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Denewell Avenue United Reformed Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

##### **Going concern**

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

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### ***Investment income***

Investment income is recognised on receipt

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

## Denewell Avenue United Reformed Church

### Notes to the Financial Statements for the Period from 10 October 2024 to 31 December 2025 (continued)

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## 2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	-	2,479	2,479
Grants, including capital grants;			
Grants from other charities	400	12,000	12,400
Regular giving and capital donations	30,459	-	30,459
<b>Total for period ended 31 December 2025</b>	<b>30,859</b>	<b>14,479</b>	<b>45,338</b>
<b>Total for period ended 9 October 2024</b>	<b>19,067</b>	<b>1,525</b>	<b>20,592</b>

## Denewell Avenue United Reformed Church

### Notes to the Financial Statements for the Period from 10 October 2024 to 31 December 2025 (continued)

#### 3 Income from charitable activities

	Unrestricted funds General £	Total funds £
	<u>23,211</u>	<u>23,211</u>
Total for period ended 31 December 2025	<u>23,211</u>	<u>23,211</u>
Total for period ended 9 October 2024	<u>14,186</u>	<u>14,186</u>

#### 4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income; Interest receivable on bank deposits	<u>676</u>	<u>676</u>	<u>253</u>

#### 5 Debtors

	2025 £	2024 £
Other debtors	<u>2,046</u>	<u>3,326</u>

#### 6 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>55,335</u>	<u>26,074</u>

# Denewell Avenue United Reformed Church

## Notes to the Financial Statements for the Period from 10 October 2024 to 31 December 2025 (continued)

### 7 Funds

	Balance at 10 October 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
<b>Unrestricted funds</b>				
General	29,072	54,746	(34,726)	49,092
<b>Restricted funds</b>	<u>329</u>	<u>14,479</u>	<u>(6,518)</u>	<u>8,290</u>
<b>Total funds</b>	<u>29,401</u>	<u>69,225</u>	<u>(41,244)</u>	<u>57,382</u>
	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 9 October 2024 £
<b>Unrestricted funds</b>				
General	33,002	33,506	(37,436)	29,072
<b>Restricted funds</b>	<u>25</u>	<u>1,525</u>	<u>(1,221)</u>	<u>329</u>
<b>Total funds</b>	<u>33,027</u>	<u>35,031</u>	<u>(38,657)</u>	<u>29,401</u>

# Denewell Avenue United Reformed Church

## Statement of Financial Activities by fund for the Period from 10 October 2024 to 31 December 2025

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
<b>Income and Endowments from:</b>		
Donations and legacies	30,859	19,067
Charitable activities	23,211	14,186
Investment income	676	253
Total income	54,746	33,506
<b>Expenditure on:</b>		
Charitable activities	(34,726)	(37,436)
Total expenditure	(34,726)	(37,436)
Net income/(expenditure)	20,020	(3,930)
Net movement in funds	20,020	(3,930)
<b>Reconciliation of funds</b>		
Total funds brought forward	29,072	33,002
Total funds carried forward	49,092	29,072

# Denewell Avenue United Reformed Church

## Statement of Financial Activities by fund for the Period from 10 October 2024 to 31 December 2025 (continued)

	Total Restricted Funds 2025 £	Total Restricted Funds 2024 £
<b>Income and Endowments from:</b>		
Donations and legacies	14,479	1,525
Total income	14,479	1,525
<b>Expenditure on:</b>		
Charitable activities	(6,518)	(1,221)
Total expenditure	(6,518)	(1,221)
Net income	7,961	304
Net movement in funds	7,961	304
<b>Reconciliation of funds</b>		
Total funds brought forward	329	25
Total funds carried forward	8,290	329

## Denewell Avenue United Reformed Church

### Detailed Statement of Financial Activities for the Period from 10 October 2024 to 31 December 2025

	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	45,338	20,592
Charitable activities (analysed below)	23,211	14,186
Investment income (analysed below)	676	253
	<u>69,225</u>	<u>35,031</u>
Total income		
<b>Expenditure on:</b>		
Charitable activities (analysed below)	(41,244)	(38,657)
	<u>(41,244)</u>	<u>(38,657)</u>
Total expenditure		
Net income/(expenditure)	27,981	(3,626)
Net movement in funds	27,981	(3,626)
<b>Reconciliation of funds</b>		
Total funds brought forward	29,401	33,027
Total funds carried forward	<u>57,382</u>	<u>29,401</u>

## Denewell Avenue United Reformed Church

### Detailed Statement of Financial Activities for the Period from 10 October 2024 to 31 December 2025 (continued)

	Total 10 October 2024 to 31 December 2025 £	Total 1 January 2024 to 9 October 2024 £
<b><i>Donations and legacies</i></b>		
Committed giving	21,426	14,751
Appeals and donations	2,479	775
Grants - other agencies	12,000	750
Grants - other agencies	400	560
Donations and appeals	9,033	3,756
	<u>45,338</u>	<u>20,592</u>
<b><i>Charitable activities</i></b>		
Rental income	23,211	14,186
	<u>23,211</u>	<u>14,186</u>
<b><i>Investment income</i></b>		
Interest on cash deposits	676	253
	<u>676</u>	<u>253</u>
<b><i>Charitable activities</i></b>		
Ministry and mission	(17,343)	(9,635)
Pulpit supply	(720)	(710)
Direct costs	(2,784)	(1,545)
Office expenses	(513)	(309)
Charitable donations -restricted	(1,206)	(1,221)
Water rates	(990)	(1,686)
Light, heat and power	(362)	(9,326)
Insurance	(3,841)	(4,310)
Repairs and maintenance	(5,312)	-
Repairs and maintenance	(5,827)	(9,361)
Audio & visual equipment	(1,200)	-
Accountancy fees	(233)	(78)
Legal and professional fees	(913)	(476)
	<u>(41,244)</u>	<u>(38,657)</u>



# Denewell Avenue United Reformed Church

## Detailed Statement of Financial Activities for the Period from 10 October 2024 to 31 December 2025 (continued)

	31 December 2025	
	Restricted funds £	Total £
<b><i>Donations and legacies</i></b>		
Committed giving	-	21,426
Appeals and donations	2,479	2,479
Grants - other agencies	12,000	12,000
Grants - other agencies	-	400
Donations and appeals	-	9,033
	<u>14,479</u>	<u>45,338</u>
		<b>31 December 2025</b>
		<b>Total</b>
		<b>£</b>
<b><i>Charitable activities</i></b>		
Rental income		<u>23,211</u>
		<u>23,211</u>
		<b>31 December 2025</b>
		<b>Total</b>
		<b>£</b>
<b><i>Investment income</i></b>		
Interest on cash deposits		<u>676</u>
		<u>676</u>
		<b>31 December 2025</b>
		<b>Total</b>
		<b>£</b>

# Denewell Avenue United Reformed Church

## Detailed Statement of Financial Activities for the Period from 10 October 2024 to 31 December 2025 (continued)

	31 December 2025	
	Restricted funds £	Total £
<i>Charitable activities</i>		
Ministry and mission	-	(17,343)
Pulpit supply	-	(720)
Direct costs	-	(2,784)
Office expenses	-	(513)
Charitable donations -restricted	(1,206)	(1,206)
Water rates	-	(990)
Light, heat and power	-	(362)
Insurance	-	(3,841)
Repairs and maintenance	(5,312)	(5,312)
Repairs and maintenance	-	(5,827)
Audio & visual equipment	-	(1,200)
Accountancy fees	-	(233)
Legal and professional fees	-	(913)
	<u>(6,518)</u>	<u>(41,244)</u>