

Registered Charity Number: 1094204
Company number: 04317500

St. Mary's (Bramall Lane) Community Centre

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2025

St. Mary's (Bramall Lane) Community Centre
Contents

	Page
Legal and administrative information	1
Trustees' annual report	2 - 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the accounts	13 - 20

St. Mary's (Bramall Lane) Community Centre
Legal and administrative information

Trustees

Rev C L Dawson	company secretary from 19/12/24
E A Brownhill	
G W Rees	
M Cavanagh	Resigned on 13 August 2025
A Cribb	
T Murphy	Appointed on 15 July 2025
T Renshaw	Appointed on 15 July 2025

Key Management

Sarah Tully	CEO until December 2024
-------------	-------------------------

Registered office

St. Mary's Community Centre
Bramall Lane
Sheffield
S2 4QZ

Company Number

04317500

Charity number

1094204

Bankers

Virgin Money
66 Fargate
Sheffield
S1 2HE

Accountants

Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

St. Mary's (Bramall Lane) Community Centre
Trustees' annual report
For the year ended 31 March 2025

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association, and the 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) issued in October 2019.

Charitable Aims and objectives

The objects of the Charity are:

1. to promote the benefit of the inhabitants of the city of Sheffield, and in particular those inhabitants living in the ecclesiastical parishes in the city and diocese of Sheffield ("the area of benefit") by bringing together the statutory, voluntary and other organisations and inhabitants in a common effort to:
 - a. relieve poverty.
 - b. advance education (including religious, moral and physical education)
 - c. provide facilities in the interests of social welfare and for leisure and spare time occupation with the objects of improving the conditions of life of the said inhabitants.
2. to maintain and manage a centre for the activities of the charity required to achieve the objects.
3. to collect, maintain and administer funds for all or any of the above purposes.

Whilst planning their activities the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Activities and Achievements

For the first six months until November 2024 St Mary's Community Centre's main focus and activity was the development and delivery of the pilot Transformational Volunteering Programme (TVP). In order to deliver this program additional staff had been taken on. By October 2024 however, it was clear to the Board that the costs of delivering the project far outstripped the Community Centre's ability to be able to deliver on the outcomes of the project. The scale of the programme did not enable sufficient third-party collaboration, and securing volunteering or paid work outside the organisation was not achievable in the limited time frame.

To secure the financial sustainability of the organisation Trustees made the difficult decision to commence a redundancy process in November 2024. The decision to enter into redundancy consultation was based on securing the long-term viability of St Mary's as a Community Organisation. In all seven Community Staff were made redundant including the CEO. This has obviously been very disruptive to the whole organisation. However, throughout this period the Trustees made a determined decision to continue to deliver the service provision which was on offer from St Mary's.

The TVP delivered positive outcomes for a discrete number of individuals. In the first year of delivery this was 19 individuals. We have now employed one of the TVP participants on a permanent part time contract and a second participant on a zero hours contract. The impact of the work has been significant for those who engaged with the TVP.

St. Mary's (Bramall Lane) Community Centre
Trustees' annual report - continued
For the year ended 31 March 2025

Alongside the TVP St Mary's has continued to deliver a number of projects for public benefits which target poverty, isolation and social injustice. As a total St Mary's has continued to work with 144 clients who have overcome 55 barriers with 344 incidents of support from St Mary's. These projects include:

- **CMA Debt Advice Service:** delivering in person debt advice and debt relief orders. Currently working with 34 open cases.

This is a highly regulated service and supported by a 1 day a week Debt Centre Manager and a number of fully trained volunteers. The required training to be an advisor is in six parts, one volunteer has completed their training and two more are on their journey. The training takes about a year to complete and become experienced. This is the only in-person debt advice service in Sheffield City.

- **Older Person's Lunch Club**

Lunch Club average being 24 diners, with trips and additional activities planned. Including a recent jaunt to the seaside for ice cream and fish and chips; a theatre trip to see the pantomime and a day trip on a barge.

- **Gardening Group**

The gardening group is a weather dependent but has a core group of 6 volunteers that helps look after our raised beds, poly tunnel and grow some vegetables and herbs for the kitchen. This area has so much potential for partnership working and will be a focus for us moving forward.

- **Volunteer Support Buddy Service and access to Citizen's Advice Portal**

The Support Buddies, after some development funding from the government, are able to triage for debt advice and make sure potential clients have collated all their evidence and addressed what concerns they can beforehand. The Support Buddies help with a wide range of issues including Personal Independence Payment (PIP) applications and other benefits, utility bills, council tax, and all manner of electronic form filling for people. Some come to us through referrals, and some have stopped opening their letters because of the stress this causes. Having the Citizens Advice portal introducing an appointment system has helped greatly with our ability to support people. In the last 12 months we have seen 144 clients in 245 appointments with 59% having either or both physical or mental health issues.

- **Thursday Community Meal – served for £1**

Our community meal sees numbers of 45-55 every week (approx.2,250 meals a year) enjoying a well-balanced nutritious hot meal, companionship and a sense of belonging. We are also able to redistribute surplus food stock, and one of our volunteers brings in hand knitted gloves for £1 contributions, which is always welcomed. We also sometimes have Tai Chi delivered by a volunteer for anyone to take part in. This is followed by Warm Space, where some diners stay and some people come to attend averaging 15 persons a week, which is an informal social space for making friends, doing crafts, playing games or just being somewhere safe and warm with free-flowing hot drinks.

- **Art for Well Being & Warm Space Positive Activities**

On a weekly basis an average of 20 people benefit from activities provided to help support well-being through meaningful activities.

- **English Classes**

Our English class is always well attended and is run totally by volunteers. There have been 53 unique learners with 37 sessions and attendance of 352 points of contact. Supported by 126 volunteer sessions meaning the average is 1:3 for the class.

St. Mary's (Bramall Lane) Community Centre
Trustees' annual report - continued
For the year ended 31 March 2025

- **Continued opportunities for volunteering**

In total over the last twelve month period we have provided 6000 volunteering hours and 37 volunteering experiences each week.

For the period from April 2024 to December 2024 St Mary's also ran and supported: Multicultural Afternoon Tea, an additional community meal on a Tuesday and a Friday exercise class.

Conferencing and Room hire

We continue to operate a circular economy at St Mary's. St Mary's Community Centre has the asset of St Mary's building which it is able to use to generate additional income. This is mainly through developing a Conference and Room Hire provision and also through long term office lets. Essentially the income generated from Conference and Room Hire help to keep the lights on and the doors open so we can run and host our community activities.

The generated income from Conference and Room Hire was around £209,000 with additional income generated through Catering and Equipment Hire totalling £26,000. This is comparable with the previous year's income. In addition, we were able to lease the Pavillion Kitchen to a catering company which generated an extra £11,000 over a 12-month period.

We receive bookings from a broad spectrum of organisations. Many are repeat bookings who value both the facilities of St Mary's and our ethos. Our most significant hirer has been Sheffield City Council; we have managed to fill a gap following their policy to close a number of council buildings.

Whilst our bookings have remained steady and comparable to 2024 we have not seen a hoped for increase. We have used a local platform to advertise our venue but have not really benefited from any uplift in bookings. The market is currently challenging as many organisation are struggling financially and choosing to reduce costs by meeting online. We are competitively priced for the services that we offer and so simply increasing charges is unlikely to generate new income. Some rooms and our IT facilities would benefit from an upgrade once finances permit. This would enable St Mary's to provide better facilities for hybrid meeting and also ensure the facilities are invested in to maintain our place in the market.

St Mary's key assets are: a unique venue; city centre parking; accessible to good transport links; and contributing to the social good. There is a lot of potential to increase this area of our business as we are currently under occupied for some significant periods, particularly during the school holidays. As noted above the market is challenging and so we may need to invest in good marketing resources to ensure we maximize our revenue potential.

Financial review

This has been a very challenging financial year for St Mary's. As a Board we had made the decision to invest in the new Transformational Volunteering Programme (TVP) with the strategic plan that this would be a feeder and pilot for a larger and more substantive project for which funding would be sort from the Reaching Communities Foundation. Due to a number of factors, it became apparent to the Board that the TVP would not be able to be upscaled as anticipated. The project was staff heavy on delivery; we had employed additional staff to deliver the projects outcomes. Without the larger Reaching Communities grant it was clear to the Board that the programme was unsustainable and if action was not taken the companies free reserves would be depleted placing the company at a financial risk. The Board concluded it was realistic that no such significant grants would be forthcoming in the short/medium term and following due process, a round of redundancies was taken to protect the company's long term viability.

St. Mary's (Bramall Lane) Community Centre
Trustees' annual report - continued
For the year ended 31 March 2025

The company had a net deficit on unrestricted reserves of £40,083 for the financial year end 31 March 2025. However, the action of the Board ensured that the company remained solvent with unrestricted net assets of £165,766.

From a PESTL analysis it is apparent there is an increased demand on funders and opportunities and success rates are a challenge throughout the "third sector". In addition there is a tightening of room hire by the public sector bodies impacting our capacity to generate additional revenue. So, whilst we have been able to finish the financial year with unrestricted net assets of £165,766 the conditions moving into 2025/2026 remain challenging.

As a Board we are exceptionally grateful to all our funders who have stood by us during these financial challenges. During this financial period we received significant funding from: Garfield Weston; Tudor Trust; South Yorkshire Community Foundation; The Diocese of Sheffield; Sheffield Church Burgesses; Benefact Trust; National Lottery; Beatrice Laing; Sheffield City Council; and Voluntary Action Sheffield. In addition to these more substantive grants the company also benefited from a number of smaller awards which cumulatively have enabled St Mary's to continue to deliver its services and activities. St Mary's is pleased to have benefited from funding through the following charitable foundations: Marjorie Coote; Alberts Hunt; Charles & Elsie Sykes; Sheffield Cuttlers; Freshgate Foundation. Additionally St Mary's CMA Debt Advice service benefited from a capital grant of £20,000 funded through the Home Office to improve client facilities and upgrade IT equipment.

The company has been able to maintain positive relations with all of its funders. Despite the financial challenges and staff redundancies we have been able to continue to deliver effective community programmes. As a company we are in a stronger position financially at the end of the financial year than we were at the beginning.; we are more sustainable as an organisation having substantially reduced our staffing overheads whilst maintaining our delivery of services. We have a good foundation to be able to move forward from in terms of developing sustainable community provision in fulfilment of our charitable objectives.

As Trustees we are confident that the company remains a going concern. The prudent action we have taken in this financial year has ensured the company has a buffer of five months reserves. In addition, we have received significant new funding towards our existing projects for the new financial year 2025/2026 and all current funders agreed to continue funding our work in the light of material changes. This reflects the confidence that grant makers have in our organisations ability continues to deliver positive outcomes for our beneficiaries.

Reserves policy

In their annual review of reserves the Directors decided that free reserves should be at a level sufficient to continue the current activities of the Charity in the event of a short-term significant shortfall in funding. Therefore, the Board considers it prudent for three months of general fund operating costs to be retained. The costs of running the organisation for three months is c£100,000.

Free reserves (general funds excluding fixed assets) at 31 March 2025 were £165,666, equivalent to 5 months running costs.

Free reserves reduced by c£30,000 during the financial year to 31 March 2025 and the 2 months headroom above the reserves policy, give some flexibility for the future year as the Board seeks to review its mission and strategy.

St. Mary's (Bramall Lane) Community Centre
Trustees' annual report - continued
For the year ended 31 March 2025

Future Plans

The year ending 31 March 2025 was exceptionally difficult for St Mary's. The redundancy process was painful and disruptive to staff and the organisation. The Board made the right and very difficult decision to engage in the redundancy process. This has enabled St Mary's to have weathered the storm and be in a position to begin to make plans for the future.

As Trustees we are committed to continue to deliver our existing services as a platform from which to develop and lever in grant funding. We have reserves which will take the organisation through until March 2026 and hopefully into 2027.

To maintain service delivery we are employing a 'skeleton' community staff team: Cook 2 days a week; Volunteer Services Manager 3 days a week.

We have recruited two new Board members and are in a process of renewing the Vision and Strategy for the charity. This renewed Vision will enable the charity to achieve its objectives and maximise its potential as a key service provider for Sheffield. It will ensure we are in a good position to successfully secure additional grant funding and maximise the potential of our Conference and Room Hire facility. As a Board we are committed to developing existing and new partnerships to help us achieve our objectives.

Structure, governance and management

The charity is governed by its governing document, its Memorandum and Articles of Association, and constitutes a company, limited by guarantee, as defined by the Companies Act 2006. The governance structure of the charity is in line with the requirements of both the Charity Commission and Companies House.

The term "Trustee" will include both Trustees and Directors. The term "Board" refers to meetings of the Directors. All of the members guarantee to contribute £1 in the event of a winding up.

Organisational structure

The management and finances are administered through the Board of Directors which meets bi-monthly.

Reports on finance, work to raise funds, human resources and the monitoring of outputs are received by the Board. Monthly management accounts are produced using SageLine50 software. These are reviewed by the Finance Committee and presented to the bi-monthly Board Meetings. Expenditure of up to £5,000 is authorised by the Centre Director. Amounts in excess of this require the approval of two Board Members.

The finance committee has met over the course of the past year. The Trustees will be recruiting new members to strengthen this committee over the next year.

In addition, the staff have weekly meetings to discuss day to day operational issues.

The Board of Directors reports regularly to St Mary's Parochial Church Council (PCC) who are the sole member of the Charity. St Mary's Community Centre and Church share an overlapping vision to see resilient, connected communities which create spiritual, mental, physical and emotional health.

All Directors give their time freely and no remuneration or expenses were paid to them during the year.

St. Mary's (Bramall Lane) Community Centre
Trustees' annual report - continued
For the year ended 31 March 2025

Recruitment and appointment of new trustees

Trustees are appointed and re-elected at the Annual General Meeting, subject to the rules laid down in the Memorandum and Articles of Association.

Induction and training of new trustees

The Board's main duty is to manage the Charity, ensuring good governance and practice, as defined by law. Once appointed, trustees must make themselves aware of the terms of the Memorandum of St Mary's Community Centre and familiarise themselves with the charity's property, policies, human resources, client needs and finances. They must ensure that the staff are well looked after, that investment of charity funds complies with the terms of the Memorandum, and that the strategy and objectives of St Mary's Community Centre are developed.

The Board will act exclusively in the best interests of the charity. Therefore, a Director must declare to the Board of Trustees and manage a situation where their duty as a Director conflicts with their own personal interest. They are required to manage the charity and to ensure that the objectives of the charity are met.

The Board spends time inducting new Directors by informing them about:

- a brief history of the organisation
- strategic direction and mission statement
- the structure of the organisation, committees, sub-committees, working groups, user groups, staff and volunteers, and the partnership with the mission of St Mary's Church
- the Business Plan of the Community Centre.

To this aim, the Board will present all new Trustees with an induction pack. The Board will ensure that new Trustees know enough to be able to carry out their role, but not be overloaded or misled about the level of work involved.

Investment policy

The charity has no long-term investments. Our cash reserves are held in a current and a deposit account. Bank interest earned is treated as unrestricted income for use of the charity.

Risk management

The risks to the charity are managed through a risk matrix. This identifies the likely risks faced by the charity, the likelihood of the risks happening and measures taken to manage and reduce these risks. The risk matrix is managed by the Operations Manager and regularly reported to the Board who ensure due diligence in respect of their duties as charitable Trustees.

Safeguarding is a key area of risk and a substantive piece of work has been conducted to ensure compliance in this important area of practice. A Safeguarding Action Plan is reviewed annually by the Board alongside a review of the charities Safeguarding Policies. Safeguarding is a standard agenda item for all Board meetings.

Finances are scrutinised bi-monthly by the finance committee and reported to the Board as standard.

St. Mary's (Bramall Lane) Community Centre
Trustees' annual report - continued
For the year ended 31 March 2025

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the 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 UK 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The directors declare that they have approved the Trustees' annual report above on 25 November 2025.

Signed on behalf of the directors:

Claire Dawson

Claire Dawson
Director

Independent examiner's report to the directors of St. Mary's (Bramall Lane) Community Centre ('the Company')

I report to the charity directors on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the directors of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as 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 – matter of concern identified

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to organisations preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no other 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.



Sarah Lightfoot, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

25 November 2025

St. Mary's (Bramall Lane) Community Centre

**Statement of Financial Activities (incorporating the income and expenditure account)
For the year ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Income from:							
Donations and grants	2	87,281	123,451	210,732	52,430	158,725	211,155
Charitable activities	3	12,604	17,514	30,118	15,659	-	15,659
Other trading activities	4	258,079	-	258,079	248,547	-	248,547
Investments - bank interest		6,253	-	6,253	7,295	-	7,295
Surplus on disposal of assets		2,000	-	2,000	-	-	-
Total income		366,217	140,965	507,182	323,931	158,725	482,656
Expenditure on:							
Fundraising activities	5	19,426	-	19,426	20,389	-	20,389
Charitable activities	6	384,572	129,587	514,159	331,915	147,920	479,835
Other trading activities	8	4,597	-	4,597	1,136	-	1,136
Total expenditure		408,595	129,587	538,182	353,440	147,920	501,360
Net income/(expenditure)		(42,378)	11,378	(31,000)	(29,509)	10,805	(18,704)
Transfer between funds	15	2,295	(2,295)	-	2,472	(2,472)	-
Net movement in funds		(40,083)	9,083	(31,000)	(27,037)	8,333	(18,704)
Total funds brought forward		205,849	30,433	236,282	232,886	22,100	254,986
Total funds carried forward		165,766	39,516	205,282	205,849	30,433	236,282

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

St. Mary's (Bramall Lane) Community Centre
Balance Sheet
As at 31 March 2025

	Notes	Total 2025 £	Total 2024 £
Fixed assets			
Tangible fixed assets	11	-	11,402
Investments	12	100	-
		<u>100</u>	<u>11,402</u>
Current assets			
Debtors	13	42,897	37,164
Cash at bank and in hand		<u>184,197</u>	<u>259,449</u>
Total current assets		<u>227,094</u>	<u>296,613</u>
Creditors: amounts falling due within one year	14	(21,912)	(71,733)
Net current assets		<u>205,182</u>	<u>224,880</u>
Total assets less current liabilities		205,282	236,282
Creditors: amounts falling due after more than one year		-	-
Total net assets		<u>205,282</u>	<u>236,282</u>
Funds of the Charity			
Unrestricted funds		165,766	205,849
Restricted funds	15	39,516	30,433
Total funds	16	<u>205,282</u>	<u>236,282</u>

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

Approved by the Board on 25 November 2025.

Signed on behalf of the board by:

Claire Dawson

Claire Dawson
Director

St. Mary's (Bramall Lane) Community Centre

Statement of cash flows

For the year ended 31 March 2025

		2025	2024
		£	£
Reconciliation of net expenditure to net cash flow from operating activities			
Net income/(expenditure) for the year (as per the SOFA)	(31,000)	(18,704)	
Adjustments for:			
(Increase)/decrease in debtors	(5,733)	1,449	
Increase/(decrease) in creditors	(49,821)	57,517	
Depreciation	5,820	11,495	
Surplus on disposal of assets	(2,000)	-	
Loss on disposal of assets	5,582	-	
Investment write off		20	
Investments - bank interest	(6,253)	(7,295)	
Cash flows from operating activities			
Net cash provided by/(used in) operating activities		(83,405)	44,482
Cash flows from investing activities			
Investments - bank interest	6,253	7,295	
Cash proceeds from the disposal of assets	2,000	-	
Purchase of investments	(100)		
		8,153	7,295
Change in cash and cash equivalents		(75,252)	51,777
Cash and cash equivalents at the beginning of the year		259,449	207,672
Cash and cash equivalents at the end of the year		<u>184,197</u>	<u>259,449</u>

St. Mary's (Bramall Lane) Community Centre

Notes to the Accounts

For the year ended 31 March 2025

1 Accounting Policies

a General

St. Mary's (Bramall Lane) Community Centre is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the reference and administrative details in the Report of the Trustees.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011.

The charity meets the definition of a public benefit entity as defined under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

b Exemption from preparing group accounts

The company has taken advantage of the exemption in section 398 of the Companies Act 2006 from the requirement to prepare consolidated financial statements, on the grounds that it is a small sized group.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e Tangible fixed assets

All items of capital expenditure below £1,000 are written off as incurred.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and fittings	- 25% to 33% on cost
Computer equipment	- 33% on cost
Motor vehicles	- 25% on cost

Depreciation is charged from the month of purchase.

f Investments

Investments in subsidiary undertakings are valued at cost less impairment.

g Trade debtors

Trade and other 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 company will not be able to collect all amounts due according to the original terms of receivables.

St. Mary's (Bramall Lane) Community Centre
Notes to the Accounts (continued)
For the year ended 31 March 2025

1 Accounting Policies (continued)

h 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.

i Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

j Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are to be used for specific purposes as laid down by the donor.

k Defined contribution pension scheme

The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged against net incoming resources are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

l Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

m Going concern

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorizing these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and grants

	Unrestricted fund £	Restricted funds £	Total 2025 £	Unrestricted fund £	Restricted funds £	Total 2024 £
Government grants	-	32,418	32,418	-	8,884	8,884
Non-government grants	87,001	91,033	178,034	51,000	149,841	200,841
General donations	280	-	280	1,430	-	1,430
	87,281	123,451	210,732	52,430	158,725	211,155
Government grants include:						
SCC (including local area committee funding)	-	8,088	8,088	-	4,616	4,616
SCC Lunch club grant	-	4,350	4,350	-	4,268	4,268
UKSPF Low Carbon Community and Culture Project/SYMCA	-	19,980	19,980	-	-	-
	-	32,418	32,418	-	8,884	8,884

St. Mary's (Bramall Lane) Community Centre
Notes to the Accounts (continued)
For the year ended 31 March 2025

3 Income from charitable activities

	Unrestricted fund £	Restricted funds £	Total 2025 £	Unrestricted fund £	Restricted funds £	Total 2024 £
Project based grants	-	17,514	17,514	-	-	-
Social supermarket	-	-	-	8,507	-	8,507
Community café and Lunch club	7,508	-	7,508	7,152	-	7,152
Student placement fees	5,096	-	5,096	-	-	-
	12,604	17,514.00	30,118	15,659	-	15,659

4 Income from other trading activities

	Unrestricted fund £	Restricted funds £	Total 2025 £	Unrestricted fund £	Restricted funds £	Total 2024 £
Room hire	208,819	-	208,819	207,512	-	207,512
Staff and facilities recharge	21,048	-	21,048	9,949	-	9,949
Catering and café income	15,158	-	15,158	18,877	-	18,877
Equipment hire	10,978	-	10,978	12,209	-	12,209
other income	2,076	-	2,076	-	-	-
	258,079	-	258,079	248,547	-	248,547

5 Expenditure on fundraising activities

	Unrestricted fund £	Restricted funds £	Total 2025 £	Unrestricted fund £	Restricted funds £	Total 2024 £
Fundraising consultancy	19,426	-	19,426	20,389	-	20,389
	19,426	-	19,426	20,389	-	20,389

St. Mary's (Bramall Lane) Community Centre
Notes to the Accounts (continued)
For the year ended 31 March 2025

6 Expenditure on charitable activities

	Note	Unrestricted fund £	Restricted funds £	Total 2025 £	Unrestricted fund £	Restricted funds £	Total 2024 £
Salaries	9	239,930	68,838	308,768	152,383	91,330	243,713
Staff and volunteer expenses		1,554	510	2,064	967	2,921	3,888
Staff and volunteer training		3,244	5,047	8,291	1,944	1,648	3,592
Consultancy		-	684	684	1,000	2,079	3,079
Social supermarket and community food costs		-	5,727	5,727	5,318	18,800	24,118
Lunch club costs (including activities)		1,183	6,187	7,370	5,920	4,352	10,272
Other project/activity costs		223	1,788	2,011	122	165	287
Travelling and vehicle costs		4,412	150	4,562	2,223	3,885	6,108
Grants paid out		-	-	-	-	3,496	3,496
Property costs							
Cleaning		5,237	2,042	7,279	7,466	-	7,466
Licence fees		13,959	-	13,959	11,551	-	11,551
Light and heat		29,833	2,824	32,657	33,700	8,550	42,250
Rates and water		10,868	-	10,868	7,141	-	7,141
Repairs and renewals		22,595	35,456	58,051	42,775	5,627	48,402
Depreciation		5,820	-	5,820	11,495	-	11,495
Loss on disposal of assets		5,582	-	5,582	-	-	-
Administration costs							
Insurance		9,251	-	9,251	6,548	3,146	9,694
Computers and software		13,329	-	13,329	12,932	1,735	14,667
Website		100	-	100	10,000	-	10,000
Telephone		1,573	-	1,573	1,879	-	1,879
Printing, postage and stationery		2,320	334	2,654	4,149	186	4,335
Other expenses		2,884	-	2,884	908	-	908
Support costs	7	10,675	-	10,675	11,494	-	11,494
		384,572	129,587	514,159	331,915	147,920	479,835

7 Support costs

	Note	Unrestricted fund £	Restricted funds £	Total 2025 £	Unrestricted fund £	Restricted funds £	Total 2024 £
Legal and professional fees		3,687	-	3,687	-	-	-
Accountancy		3,823	-	3,823	9,729	-	9,729
Independent examiner's fee	10	3,165	-	3,165	1,765	-	1,765
		10,675	-	10,675	11,494	-	11,494

8 Expenditure on other trading activities

	Note	Unrestricted fund £	Restricted funds £	Total 2025 £	Unrestricted fund £	Restricted funds £	Total 2024 £
Conference catering and refreshments		4,597	-	4,597	1,136	-	1,136
		4,597	-	4,597	1,136	-	1,136

St. Mary's (Bramall Lane) Community Centre
Notes to the Accounts (continued)
For the year ended 31 March 2025

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2025	2024
	£	£
Salaries	279,484	223,399
Employer's NI contributions	13,010	9,685
Employer's pension contribution	7,641	7,912
Redundancy	8,633	2,717
	<u>308,768</u>	<u>243,713</u>

There were no employees whose employee benefits (excluding employer pension costs) exceeded £60,000 (2024: nil).
The average monthly number of employees during the year was 20 (2024: 11).

	2025	2024
Direct charitable work	17	11
Management and administration	3	3
	<u>20</u>	<u>14</u>

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost share represents contributions payable by the company to the fund.

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil), in their role as trustees. No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

The key management personnel comprise the trustees and the Chief Executive Officer (until December 2024). The total employee benefits of the key management personnel of the charity (including employer's national insurance and pension contributions) were £49,584 (2024: CEO - £51,410).

10 Fees paid to the independent examiner's organisation

	2025	2024
	£	£
Independent examination fee	<u>3,165</u>	<u>1,765</u>

No other fees were paid to the independent examiner's organisation.

St. Mary's (Bramall Lane) Community Centre
Notes to the Accounts (continued)
For the year ended 31 March 2025

11 Tangible fixed assets

	Fixtures, fittings & equipment £	Motor Vehicles £	Total £
Cost or Valuation			
As at 1 April 2024	48,495	14,150	62,645
Disposals	(48,495)	(14,150)	(62,645)
As at 31 March 2025	-	-	-
Depreciation			
As at 1 April 2024	37,093	14,150	51,243
Charge for the year	5,820	-	5,820
Charge for the year	(42,913)	(14,150)	(57,063)
As at 31 March 2025	-	-	-
Net Book Value			
As at 31 March 2025	-	-	-
As at 31 March 2024	11,402	-	11,402

The charity has reviewed the fixed assets at the year end and removed all remaining assets at the year end.

12 Fixed asset investments

	2025 £	2024 £
Shares in group undertakings	100	-
	Proportion of voting rights and shares held	
Undertaking	2025	2024
St Mary's (Bramall Lane) Limited	100%	n/a
Company number		
16202861		
Class of share		
Ordinary		

The registered office is: St Marys Community Centre, Bramall Lane, Sheffield, South Yorkshire, England, S2 4QZ. The company was incorporated on 23 January 2025 and was dormant at the year end.

13 Debtors

	2025 £	2024 £
Trade debtors	30,064	24,457
Prepayments	6,562	10,990
Other debtors	6,271	1,717
	42,897	37,164

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	14,684	49,994
Accruals	3,100	17,266
Taxes and social security	2,556	685
Other creditors	1,572	3,788
	21,912	71,733

St. Mary's (Bramall Lane) Community Centre
Notes to the Accounts (continued)
For the year ended 31 March 2025

15 Restricted funds

	Brought forward	Income	Expenditure	Transfers	Carried forward
	£	£	£	£	£
CEO/management salary funding	5,291	16,000	(17,083)	-	4,208
Transformational Volunteers	17,111	20,533	(20,533)	-	17,111
Volunteer training and TVP support	-	4,500	(2,284)	-	2,216
Lunch Club	-	7,350	(6,337)	(1,000)	13
Safeguarding auditing work	3,031	-	(3,031)	-	-
Social Supermarket	2,500	-	(2,500)	-	-
Community Group Activities (gardening/ crafts etc)	2,500	-	(2,500)	-	-
Support Buddies and Art for Well-being	-	3,000	(1,563)	-	1,437
Warm spaces	-	5,000	(5,000)	-	-
Social eating/Community meals/Breakfast club	-	22,000	(14,333)	-	7,667
Awards for All - Community meals and warm spaces	-	20,000	(15,000)	-	5,000
Staff support fund	-	4,000	(1,550)	(620)	1,830
UkSPC Low Carbon Community And Cultural Project	-	19,980	(19,980)	-	-
Community Money Advice Debt Advice Service	-	17,514	(16,839)	(675)	-
Gardening	-	1,088	(1,054)	-	34
	30,433	140,965	(129,587)	(2,295)	39,516

Details of the restricted fund activities can be found in the Trustee's annual report.

CEO/management salary funding

As the CEO was made redundant during the year, the funders have allowed the use of these grants to other management salaries.

Transfers in the year relate to internal room hire charges.

<i>Prior year comparison</i>	<i>Brought forward</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Carried forward</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Mini Van	3,146	-	(3,146)	-	-
Ukraine Project	4,663	-	(4,663)	-	-
Social Supermarket	9,791	15,000	(22,291)	-	2,500
New Kitchen	4,500	-	(4,500)	-	-
Community Group Activities (gardening/ crafts etc)	-	15,027	(12,527)	-	2,500
CEO salary funding	-	19,500	(14,209)	-	5,291
Transformational Volunteers	-	20,533	(3,422)	-	17,111
Lunch Club	-	9,357	(6,885)	(2,472)	-
The National Lottery Community Fund: Cost of Living Fund	-	72,198	(72,198)	-	-
Wellbeing	-	2,000	(2,000)	-	-
Safeguarding auditing work	-	5,110	(2,079)	-	3,031
	22,100	158,725	(147,920)	(2,472)	30,433

16 Analysis of net assets by fund

	Unrestricted Funds	Restricted Funds	2025 Total	Unrestricted Funds	Restricted Funds	2024 Total
	£	£	£	£	£	£
Tangible assets	100	-	100	11,402	-	11,402
Net current assets	165,666	39,516	205,182	194,447	30,433	224,880
	165,766	39,516	205,282	205,849	30,433	236,282

St. Mary's (Bramall Lane) Community Centre
Notes to the Accounts (continued)
For the year ended 31 March 2025

17 Ultimate controlling party

The company is controlled by its sole member, the Parochial Church Council of St Mary's (Bramall Lane) Sheffield.

St Mary's Church is governed by Church of England representation rules 2020 and is part of the Diocese of Sheffield (and not yet registered with the Charity Commission). The Parochial Church Council (PCC) is the elected body which has full responsibility and ownership of the buildings of St Mary's Church Bramall Lane. As per the Memorandum of Understanding 2015 between St Mary's Church PCC and St Mary's Community Centre the PCC has agreed for the Community Centre to have permitted use of the building for the purposes of the Chairty (St Mary's Community Centre). The PCC retains overall control of the building and is the Member of the Community Centre.

The PCC has a legal responsibility to ensure the external maintenance of the building. In recognition that the PCC, having permitted the use of its building to the Community Centre is unable to generate income by the rental of rooms, an annual license fee would be made payable to St Mary's PCC by the Community Centre. This license fee would enable the continued permitted use of the building by the Community Centre.

During the financial year, the centre had the following trustees in common with the church:

Rev Claire Dawson	Vicar, PCC Chair
Miriam Cavanagh	Church warden and secretary, PCC member
Elizabeth Ann Brownhill	Church warden, PCC member
Andrew Robert Cribb	PCC member
George Wayne Rees	PCC member

The consitution of the charity requires at least 50% of the trustees to be PCC members.

The following was receivable from the church in the year:	2025 £	2024 £
Staff and facilities recharge - Staff	4,186	-
Staff and facilities recharge - Light and heat	2,574	-
	<u>6,760</u>	<u>-</u>

The following was payable to the church in the year:	2025 £	2024 £
Licence fees	10,000	10,100
Insurance	6,774	6,111
	<u>16,774</u>	<u>16,211</u>

18 Related party transactions

Rev Claire Dawson, trustee, is also a trustee of the Sheffield Diocesan Board of Finance. A grant of £2,500 was received towards the CEO salary costs. Claire did not sit on the grant committee that made this decision (2024: £5,000).

Ann Brownhill, trustee, is also a trustee of the (Sheffield) Church Burgesses Trust. A grant of £13,500 was received towards the CEO salary costs. Ann did not sit on the grant committee that made this decision (2024: £14,500).

There are no other related party transactions to disclose for this year, other than those detailed in notes 9, 12 and 17 (2024: none).

19 Operating lease commitments

As at 31 March 2025 the charity was committed to making the following payments under operating leases as follows:

	2025 £	2024 £
Payable within 1 year	-	2,595