CEMETERY ROAD BAPTIST CHURCH, SHEFFIELD

England & Wales · Charity number 1132964

Details

Other names	CRB CHURCH
Status	Registered
Legal form	Previously excepted
Registered	2009-11-25
Register	View on the Charity Commission register

Contact

Address	Cemetery Road Baptist Church Napier Street Sheffield S11 8HA
Phone	0751923086
Email	admin@crbchurch.org.uk
Website	http://www.crbchurch.org.uk

Activities

Objects: The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

Activities: Regular public worship, including prayer, Bible study, preaching, teaching and observance of the sacraments of Communion and Baptism. Evangelism, mission, and the nurture of Christian disciples, including education and training for Christian and community service.Giving and encouraging pastoral care and charitable social action.Encouraging and supporting Baptists and other Christians.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£194,412	£196,500	-	-
2023-12-31	£208,949	£292,364	-	-
2022-12-31	£190,840	£99,951	-	-
2021-12-31	£169,557	£148,996	-	-
2020-12-31	£328,727	£314,820	-	-

Trustees

Name	Role	Appointed
Andrew Atkin		2018-01-01
Beverley Cassandra Caton		2025-01-01
Dr Anthony John Cowling		2022-03-08
Isobel Ruth Dexter		2024-01-01
Jonathan Kenneth Eales		2025-01-01
Lois Ruth McGrath		2022-01-01
Paul Riley		2022-03-08
Rev Andrew Philip Ginn		2023-04-01
Rev Roderick MacRorie		2025-08-10
Riziki Mugeni		2024-01-01
Yvonne Timms		2019-01-01

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CEMETERY ROAD BAPTIST CHURCH, SHEFFIELD

England & Wales - Charity number 1132964

Accounts

Annual Report 2024

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Trustees 'Report for Year Ending 31st December 2024 .

Introduction

The Trustees are pleased to present their report and accounts for the year ended 31st December 2024.

The financial statements comply with current statutory requirements, the Statement of Recommended Practice – Accounting and Reporting by Charities (revised 2005).

Name, registered office and constitution of the charity

The full and only name of the charity is Cemetery Road Baptist Church.

The legal registration details are:

Date of formation	1839
The Principal Office is	11, Napier Street, Sheffield S11 8HA
Charity Registration Number	1132964
The telephone number is	0114 272 2179

Cemetery Road Baptist Church (the Church) was formed as an unincorporated charity in 1839. It was excepted from registration with the Charity Commission under section 3 (5) (b) of the Charities Act 1993. This exception was withdrawn when the Charities Act 2006 came into force. During 2009 the Church adopted a new constitution (based on the model provided by the Baptist Union of Great Britain) and applied to the Charity Commission to register. This application was accepted on 25th November 2009.

Objectives and activities of the charity

A summary of the objects of the charity as set out in its governing document

The objectives of the Church are set out in the constitution (adopted on 8th September 2009), as follows:

"The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world."

The new constitution also states that the activities of the Church may include, but are not restricted to:

- regular public worship, prayer, Bible study, preaching and teaching;
- baptism, as defined in the Union's Declaration of Principle;
- Holy Communion, which will usually be observed at least once a month;
- evangelism and mission, locally, regionally, nationally and internationally;
- the teaching, encouragement, welcome and inclusion of young people;
- nurture and growth of Christian disciples;
- education and training for Christian and community service;
- giving and encouraging pastoral care;
- supporting and encouraging charitable social action in the United Kingdom and abroad;
- encouraging relationships with and supporting Baptists and other Christians.

Summary of the main activities of the charity in relation to its objects

Church's services are held at least once a week and are open to members of the community. Holy Communion is usually observed once a month and baptismal services are held as appropriate. Each service includes prayers of intercession and in 2014, we installed a post box outside the Church for prayer requests from the local community.

Every Sunday during the church service we offer activities for children and young people from 0 to 18 years of age. We offer a warm, welcoming and multicultural Junior Church, with a well-resourced crèche for the little ones and groups offering snacks and age-appropriate crafts, games, bible learning and discussion for the older children and young people.

The work of the Church involves outreach projects which are planned to honour our commitment to serve God through caring for those in need and, when appropriate, to share the Gospel and introduce the Christian faith. Examples of this include a weekly toddler friendly drop-in coffee morning on Tuesdays called “Connect”, a weekly community craft group called “Kingdom Kraft”, participation in community events such as the Sharrow Festival and the Lantern Festival. We have also been glad to continue to host a meal making group who turn donated food from local shops into ready meals to be given to those who need them. They prepare and store these in the church kitchen and deliver them from there.

Within the fellowship of the church we encourage people to belong to one of the smaller groups for the specific purposes of Bible Study, Prayer and Fellowship. This enables closer friendships and fellowship to take place. Approximately 20-30 people belong to one of the 3 Fellowship groups that meet twice a month, two in person and one on line. The meetings usually involve a bible study or topical discussion (with reference to the Bible), a time of sharing and a time of prayer. During lockdown an enterprising member started a highly successful “Click and Connect” group on Thursday mornings which has now become a home study group in addition to the groups which are now able to meet again.

Financially the Church relies on collections and donations from its members and others to support these activities, as detailed in the accounts. We also hold a number of special collections or appeals throughout the year to raise money for causes that the Church particularly wishes to support. Traditionally, the Church also holds an appeal each year at the time of the Church Anniversary.

Summary of the main achievements and performance of the charity during the year

Ministry Review

Revd Andrew Ginn has continues to lead us, moving forward as:

- A **welcoming** community for people of all ages and backgrounds, helping people join in and belong
- A **Spirit-filled** community, praying, worshipping, and growing in the Fruit and gifts of the Holy Spirit
- A **connected** community; a church that is more than Sundays, growing in love for one another
- A **learning** community; growing in our knowledge and love of God, from the Bible and one another, as followers of Jesus
- A **sent** community; going into the world to serve and make disciples.

Church Growth
2024 was an exciting year of growth, with 3 infant dedications, 5 believers' baptisms, and 12 adults coming into Church Membership, as well a growth in the wider church family and Sunday Service attendance.

Congolese Fellowship

In March 2014, two families of Congolese refugees started worshipping with us on a Sunday and asked if they could use one of our rooms for a prayer meeting on a Sunday afternoon. They were keen to meet and be able to praise God and pray in their native tongue. We agreed. Little did we know at the time how it would snowball. The group rapidly grew, with many Congolese families joining the Fellowship on a Sunday morning, and the praise and prayer meetings have become a regular feature of life at Cemetery Road Baptist Church, filling the Church with African music on a Sunday. This has now grown into Cross Cultural work to meet the needs of an ever more diverse group originating from Africa.

The Congolese fellowship has continued to thrive and meet every Sunday. One of the Congolese fellowship is one of the church trustees, Riziki Mugemi, who provides excellent support and helps us to interact across the language barrier. The Congolese choir often sing at the main service and we have communion services across both communities as we share bread and wine.

Iranian and Kurdish Fellowship

The Iranian fellowship has become rather reduced in numbers following lockdown and the subsequent re-opening. They continue to meet on Thursday evenings under the leadership of Peter Shepherd, a church member, and of Roo Mahmood, an ex member who speaks Persian. They have a regular group of approximately 8 members, mostly in person but some via Zoom. Several of their regular membership also attend the main Sunday service, mainly those who speak better English.

Junior Church and Youth Work

We do still have a significant number and the youth leaders are still running classes every Sunday to accommodate juniors of all ages from creche up to 18. They are accommodated in 3 separate age groups with occasional "All-ages" events such as films or trips to the park.

Several of the older teens help with the church IT including streaming the service for those people who cannot attend in person.

Outreach

The Munch Club, which took place on Tuesday mornings, ended due to a combination of factors. This has been replaced by the Connect meeting at the same time. This is an open invitation for all ages to come to the church for company, light refreshments and fellowship. This usually attracts about 30 people, including small children and their mums, and is a mix of church members and local people.

A group of talented volunteers lead a fortnightly “Kingdom Krafts” group who meet to share company as they complete craft projects of various types. This has several regular attenders

Pastoral Care

The Visitation Committee has kept in touch with various church members who have been unable to attend, for various reasons. The Zoom services and subsequent streamed services have been well received by those members unable to attend church in person.
We have continued to be in touch with all our members and offer prayers and practical help for all those in need, including cooking, transport and other help as required. The membership team now conduct annual reviews of all members.

CRBC social media

Since the church re-opened in 2021 the Sunday services have been streamed live during the service and are available afterwards for members to watch when they can. This has been very helpful for those members who have difficulty in attending in person and has been very well received by many people.

We have a church WhatsApp group which has been very useful for keeping in touch.

The church also has a website which is under regular review and on which details of services etc can be found. This has been updated as we have been updating our whole IT system to meet our more up to date demands.

Property

PAG, the Property Advisory Group, have continued to look after the buildings throughout the year.

The refurbishing of the church hall and entrance hall is now completed. The windows have been replaced with etched glass designed by artist Sarah Galloway after consultation with the church. The windows are beautiful and have been much remarked upon by the various groups who use the hall, including two local choirs.

PAG have also reviewed the small caretaker’s house adjacent to the main church which has been used as a residence throughout. This has been refurbished and is rented to a private tenant.

The church has now completed the purchase of a new manse using the existing funds from the sale of the previous building. This is being let to increase church income.

The church is also in the process of reviewing our premises: their costs, our use thereof and what we feel we are called to do with our resources as a church. We have begun a process of exploring various possibilities, costs and time frames for refurbishments and other uses for our existing buildings

Supporting Other Organisations

HMF and BMS. The church has resumed its financial support for these organisations within the Baptist Union.

Local Foodbank. The church has made donations to the local food bank including items from our Harvest Festival service.

Street Pastors. Several church members continue to take part in this valuable organisation on the streets of Sheffield. This requires them to be on the streets offering comfort and support as required overnight.

Future Plans

Our plans for 2025 are centred around discerning the will of God as we move to become a more welcoming, spirit filled, connected, learning and sent church - how do we see that in the local community? What best use can we make of our building in achieving those goal

The Property Advisory Group is exploring costs and possible plans for refurbishing and perhaps changing various parts of our building. The lift needs updating for the benefit of all our members with mobility difficulties and other changes may be required.

Several external groups are using our building at various times in the week for activities as diverse as support groups, choirs and other church groups who worship in our building. We continue to house the Food Project.

Public benefit that is provided by the charity.

The objectives of the Church and the public nature of the activities carried out to fulfil them, coupled with the open and free invitation to members of the public to participate in them, means they are accepted by the Charity Commission as giving rise to a public benefit. So, by working to meet our objectives, we are delivering a recognised public benefit. The trustees confirm that they have paid due regard to the guidance provided by the Charity Commission on public benefit in planning and managing these activities during the year.

Structure, governance and management of the charity

Nature of the Governing Document and constitution of the charity

The Church is a member of the Baptist Union of Great Britain (BU) and the Yorkshire Baptist Association (YBA). The Church's current constitution was adopted on 8th September 2009, it was based on the model for Baptist Churches agreed with the Charity Commission by the BU. This constitution recognises the authority of the "property trusts" created by the original Trust Deed dated 30 December 1860. These governing documents impose no specific restrictions on the Church's activities, or on its investment powers, other than those imposed by general charity law.

The model constitution for Baptist Churches made provision at various points for local practice to be adopted. Our 'local practices' are documented in our standing orders, which were approved by the Church meeting on 8th November 2011.

Important features of our constitution are that all matters are subject to prayer and God's direction, and so decisions are made or ratified at the monthly meetings of Church members. All appointments are made by the members at these meetings, and they also have the power to terminate such appointments. The appointed ministers of the Church retain oversight of all spiritual matters but are answerable to the Church meeting through the Deacons.

Two key responsibilities of the managing trustees are to draw up an annual budget for each financial year, and to identify the major risks to which the charity is exposed when preparing or updating any strategic plans. During 2014 the Finance Advisory Group stood down and was replaced by the Finance Sub-Group of Deacons (a former member of the Finance Advisory Group was invited to join this group as well). The Church is satisfied that the systems are in place to mitigate their exposure to those major risks which have been so identified and reviewed.

The methods adopted for the recruitment and appointment of new trustees.
The constitution allows up to twelve members to be appointed as Deacons. Each such appointment requires approval by a majority of Church members. The Charity's Managing Trustees are both the Deacons and the Minister(s). The Managing Trustees meet regularly to discuss and plan objectives and the implementation of them. The induction and training of new trustees is overseen by the Minister and longstanding deacons, drawing where appropriate on resources made available by the BU and YBA.

The Church's custodian trustees are the YBA, which is an incorporated body.

Financial review

Transactions and Financial position

The Statement of financial Activities shows that during 2024 there was an overall surplus, after deduction of restricted and designated funds, of £9724. Unrestricted income was slightly higher than 2023, but expenditure on general running expenses was increased, resulting in a smaller deficit than the previous year. The church continues to rise to the challenge of finding sufficient funds to carry out the declared aims and objectives of the charity, as witnessed by the encouraging increase in the fellowships own financial support of the church.

The total reserves at the year end, after accounting for unrealised losses and after revaluing investments stands at £2323025 compared with £2323598 at the end of 2024. Of these figures the value of our land and buildings remains the same at £2149959, and the value of our current assets has reduced which reflects our spending of unrestricted funds on the completion of The Warmer Welcome Project. This has had the effect of a decrease of our assets in the Balance Sheet being reported of £572.60.

The performance of the church in terms of maintaining its ongoing work and developing its activities has already been described. In spiritual terms and in terms of delivering public benefit they represent a huge and vital part of the work of the church, though in financial terms many of them only ac-

count for relatively small sums. By contrast, much larger sums must be spent on running and maintaining the church building, to provide the base where these activities can take place and also the provision of staff to ensure that the charities aims and objectives are met. CRB Annual Report Financial details for 2023

Financial performance and achievements

The performance of the church in terms of maintaining its ongoing work and developing its activities have already been described. In spiritual terms and in terms of delivering public benefit they represent a huge and vital part of the work of the church, though in financial terms many of them only account for relatively small sums. By contrast, much larger sums must be spent on running and maintaining the church buildings, to provide the base where these activities can take place and also the provision of staff to ensure that the charities aims and objectives are met. The church has again been blessed with excellent loyal and faithful financial support of our members, and on removing restricted grant income, it can be seen that almost many heads of income has increased compared to 2023. As the majority of our income is a mixture of planned giving, donations and legacies, a huge thank you is due to our members. Some of our costs increased during the year, such as our insurance and printing postage and stationery, the majority of our other expenses stabilized, enabling the church to once again support the work of Baptist World Mission and the Home Mission Fund, and increase our support by £4347. The church will continue to seek further grant income where appropriate, and accept the challenge of finding more financial support to ensure that our outreach and mission work can continue.

The members of the Board of Trustees of the charity at the date the report and accounts were approved were:

Secretary: Miss Lois McGrath
Treasurer: Mr David Timms

Deacons: Mrs Yvonne Timms, Mrs Bev Caton, Mrs Issie Dexter, Mrs Riziki Mugeni, Mr Paul Riley, Dr Tony Cowling, Mrs Hannah John, Mr David Timms, Miss Lois McGrath, Mr Andrew Atkin, Mr Jonathan Eales

Trustees' responsibilities statement - unincorporated charity

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

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles 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.
- prepare 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 9th October 2025



Rev'd Andrew Ginn
Church Minister

Independent Examiner's Report to the Trustees of Cemetery Road Baptist Church

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 11, 12, 13 and 14

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have been met.

Yours sincerely,

Umar Janjua- ACCA

umarjanjua

Tyas Shaw & Co Ltd
3-5 Redlands Business Centre.
Tapton House Road.
Sheffield. S10 5BY

Cemetery Road Baptist Church - 1132964

Analysis of income and expenditure
Selected period: 01 January 2024 to 31 December 2024

	Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
Income and endowments						
Donations and legacies						
I001 - Offerings & planned giving	83,448	—	—	—	83,448	75,614
I004 - Gift aid recovered	20,690	—	—	—	20,690	16,740
I005 - Donations & Appeals	6,779	7	12,250	—	19,036	3,124
I018 - Grants	—	—	31,993	—	31,993	35,656
Donations and legacies Totals	110,917	7	44,243	—	155,168	131,134
Income from charitable activities						
I008 - Room hire (Objects related)	2,040	—	—	—	2,040	3,480
I009 - Church activities	1,048	—	—	—	1,048	1,519
Income from charitable activities Totals	3,088	—	—	—	3,088	4,999
Other trading activities						
I006 - Fundraising Events	—	—	—	—	—	—
I007 - Lunch club & flowers	20	—	—	—	20	—
Other trading activities Totals	20	—	—	—	20	—
Investments						
I010 - Rent of 11NS	2,450	—	—	—	2,450	7,864
I013 - Income - listed fixed asset investments	—	—	—	—	—	—
I014 - Income - unlisted fixed asset investment	34	313	—	—	348	303
I015 - Other bank deposit interest received	1,231	—	—	—	1,231	5,439
I016 - Other Investment Income	—	—	—	—	—	—
I020 - Sale of Manse 305 Cemetry Road, Sheffiel	—	—	—	—	—	—
Investments Totals	3,716	313	—	—	4,030	13,606
Other income						
I011 - Sharrow festival	—	—	—	—	—	—
I012 - Room hire (not objects related)	16,137	—	—	—	16,137	13,130
I017 - Minister in Training Grant	—	—	—	—	—	—
I019 - Refunds	4,283	—	—	—	4,283	35,352
I121 - Insurance claims	—	—	—	—	—	2,540
I122 - rent of manse	11,684	—	—	—	11,684	8,186
Other income Totals	32,105	—	—	—	32,105	59,208
Income and endowments Grand totals	149,847	320	44,243	—	194,412	208,949

There may be minor discrepancies in the totals if the pence are not being shown

	Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
Expenditure						
Expenditure on charitable activities						
E001 - Salaries (Gross)	47,542	—	—	—	47,542	45,037
E002 - National Insurance (Employer)	6,273	—	—	—	6,273	4,478
E003 - Pension Contributions (Employer)	5,734	—	—	—	5,734	6,183
E004 - Working expenses & allowances	21,182	—	—	—	21,182	8,739
E005 - Staff training & study weeks	—	—	—	—	—	22
E006 - MiT Grant	—	—	—	—	—	—
E007 - Manse Gas & Electric	620	—	—	—	620	—
E008 - Manse Insurance	905	—	—	—	905	1,267
E009 - Manse upkeep & maintenance	—	10,057	—	—	10,057	5,683
E010 - Manse Water Rates	—	—	—	—	—	—
E011 - Manse Council Tax	841	—	—	—	841	—
E012 - Lease cost of second Manse	—	—	—	—	—	—
E013 - Visiting Speakers/Pulpit Supply	449	—	—	—	449	216
E014 - Presentations	100	—	—	—	100	50
E015 - Worship	2,589	—	—	—	2,589	1,258
E016 - Fellowship training & mission	25	—	—	—	25	—
E017 - Church Insurance	5,835	—	—	—	5,835	5,377
E018 - Church Telephones & Internet	1,595	—	—	—	1,595	2,351
E019 - Church upkeep & maintenance	—	10,034	22,173	—	32,208	156,005
E020 - Church Gas & Electric	18,682	—	—	—	18,682	21,697
E021 - Church Water (metered)	1,718	—	—	—	1,718	1,318
E022 - Cleaning	870	—	—	—	870	1,052
E023 - Printing, postage & stationery	2,804	—	—	—	2,804	2,069
E024 - Equipment Expenses	5,389	—	—	—	5,389	2,537
E025 - Other Church running expenses	3,517	—	180	—	3,697	4,686
E026 - 11NS Gas & Electric	80	—	—	—	80	—
E027 - 11NS Upkeep & Maintenance	—	13,479	—	—	13,479	14,157
E028 - Church Interior & Exterior Decorating	—	—	—	—	—	—
E029 - Denominational Outreach	—	—	—	—	—	—
E030 - Subs & giving to support wider Mission	11,140	—	—	—	11,140	6,793
E031 - Giving to other charities	1,480	—	431	—	1,911	—
E032 - International Outreach	—	—	—	—	—	—
E033 - Independent Examiner's fees	420	—	—	—	420	—
E034 - Other fees to Independent Examiner	—	—	—	—	—	—
E035 - Costs of Deacons/Church Meetings	—	—	—	—	—	—
E036 - Junior Church	267	—	—	—	267	84
E037 - Flowers	55	21	—	—	76	96
E038 - Legal Expenses	—	—	—	—	—	—
Expenditure on charitable activities Totals	140,123	33,592	22,785	—	196,500	291,164
Other expenditure						
E039 - Purchase of new manse	—	—	—	—	—	1,200
E039 - new manse purchase	—	—	—	—	—	—
E040 - Contribution to access grants	—	—	—	—	—	—
Other expenditure Totals	—	—	—	—	—	1,200
Expenditure Grand totals	140,123	33,592	22,785	—	196,500	292,364

There may be minor discrepancies in the totals if the pence are not being shown

Cemetery Road Baptist Church - 1132964

Balance Sheet detailed

		As at 31/12/2024	As at 31/12/2023
Fixed assets			
	FA001: NSB Income Bonds	11,000.00	11,000.00
	FA002: War Stock	—	—
	FA003: Unlisted investments	1,597.08	1,561.80
	FA004: Deposit at YBA	41,453.73	39,973.38
	FA007: Land & buildings	2,149,959.77	2,149,959.77
	FA008: Equipment & fittings	—	—
	Total Fixed assets	**2,204,010.58**	**2,202,494.95**
Current assets			
	CA004: Deposit at YBA	—	—
	CA006: HSBC Community Account (81098454)	19,740.66	52,855.70
	CA007: HSBC Business Money Manager (21145134)	60,263.16	32,897.91
	CA008: National Savings Account	5,285.69	5,285.69
	CA009: Cash in hand (Cash)	—	—
	CA010: Petty Cash	335.00	335.00
	CA011: Barclays Community Account (63781151)	19,832.23	7,986.27
	CA012: Stock	1,000.00	1,000.00
	CA013: Cash Floats Lunch Club	91.00	91.00
	CA014: Lunch Club	—	—
	CA015: Flower account	624.55	624.55
	CA016: Youth Work	—	—
	CA017: Funds held by others	493.00	493.00
	Z05: Accounts Receivable	2,618.15	10,802.56
	Total Current assets	**110,283.44**	**112,371.68**
Liabilities			
	6699: Agency collections	(8,731.79)	(8,731.79)
	Z04: Accounts Payable	—	—
	Total Liabilities	**(8,731.79)**	**(8,731.79)**
	Net Asset surplus (deficit)	**2,323,025.81**	**2,323,598.42**

		As at 31/12/2024	As at 31/12/2023
Reserves			
	Excess / (deficit) to date	(2,088.24)	(83,415.18)
	Z01: Starting balances	2,323,598.42	2,406,613.80
	Z02: Other gains/(losses)	1,515.63	399.80
	Total Reserves	**2,323,025.81**	**2,323,598.42**

Represented by Funds

Unrestricted	227,468.31	216,227.94
Designated	1,651,023.75	1,684,295.61
Restricted	444,533.75	423,074.87
Endowment	—	—
Total	**2,323,025.81**	**2,323,598.42**

Notes to the Accounts

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with all applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of fixed asset investments.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Investment Income

Investment income is included in the income and expenditure account on a received basis. Interest received from the bank and other deposits is also included on a receipts basis.

Deferred Income

In accordance with the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity Commissioners for England & Wales, grants received in advance and specified by the donor as relating to specific accounting periods, or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity, or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity Commissioners for England & Wales.

Resources Expended

The policy for including items within the relevant activity categories of resources expended is as follows:

Costs of generating funds
The costs of generating funds are inherent in operating as a church and are not considered capable of being separately identified.

Charitable activities
Charitable expenditure includes all expenditure directly and indirectly related to the objects of the charity.

Governance costs
Governance costs include all expenditure directly related to compliance with charitable and statutory requirements.

Unrealised and realised gains

Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, with gains and losses arising on similar categories of investments being netted off.

Stocks

Stocks are valued at the lower of cost and net realisable value.

Investments held by the charity

The policy for including investments in the accounts is as follows:

Listed investments have been included in the balance sheet at their mid-market value at the year end.

Unlisted investments comprise holdings in unit funds, these have been included in the balance sheet at the redemption values prevailing at the year end.

Fixed assets and depreciation

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation.

Freehold land and buildings were included at their estimated fair value in 2003. In the opinion of the Deacons their estimated residual values will not be materially different from their book values, hence depreciation has not been charged.

Immaterial items of less than £500 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Fittings and equipment - 15% reducing balance

A regular review of the likelihood of asset impairment is undertaken.

Capital grants

The managing trustees consider that, in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (revised June 2008), gifts of tangible fixed assets or grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to the relevant fixed asset fund after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the managing trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

A Designated Fixed Asset fund is maintained which represents the written down value of tangible fixed assets.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

Accounting for Legacies

Legacies are accounted for when in the opinion of the Deacons such receipts are reasonably certain and can be readily quantified.

Recognition of pension costs and pension assets and liabilities

The church contributes to the Baptist Ministers' Pension Scheme, a final salary (ie defined benefit) scheme, which at its last actuarial valuation was underfunded as at 31 December 2007. To try to rectify this, contributions were increased by a third from 1 January 2009, but despite this the situation of the fund was not improving as much as it needed to do, and during 2011 the Baptist Union decided, reluctantly, that it would need to close the scheme and replace it by a new defined contribution scheme. The old scheme was therefore frozen with effect from 31 December 2011, with the liabilities to members that had already been accumulated in it being preserved. The new scheme came into operation on 1 January 2012, and so members and churches are now contributing to this new scheme, and also continuing to contribute to the old scheme in order to reduce its shortfall of assets compared with liabilities.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity…….

CEMETERY ROAD BAPTIST CHURCH, SHEFFIELD

England & Wales - Charity number 1132964

Accounts

Annual Report 2023

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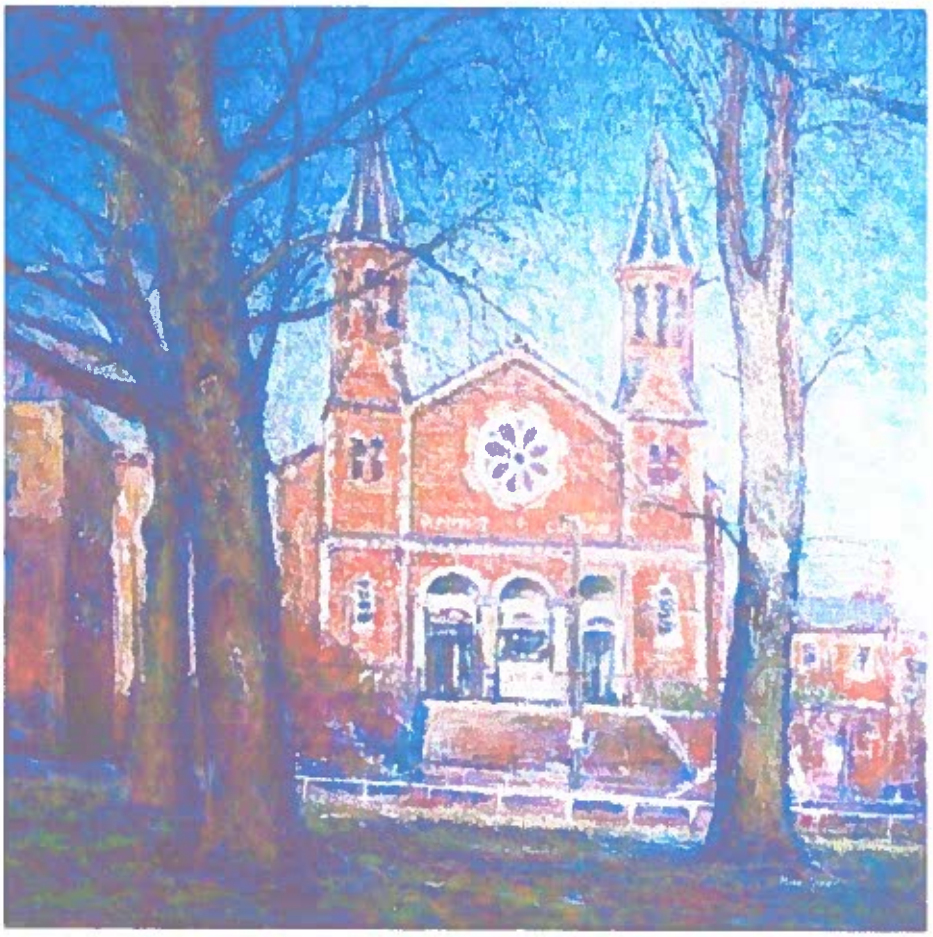
Trustees' Report for Year Ending 31st December 2023

- Introduction
- Name, registered office and constitution of the charity
- Objectives and activities of the charity
  - A summary of the objects of the charity as set out in its governing document
  - Summary of the main activities of the charity in relation to its objects
- Achievements and performance of the charity
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  - Related Parties and transactions with related parties
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Independent Examiner's Report to the Trustees of Cemetery Road Baptist Church

Finance Report for Year Ending 31 December

- Statement of Financial activities for the year ended 31 December
- Balance Sheet as at 31 December
- Notes to the Accounts



Trustees 'Report for Year Ending 31st December 2023 .

Introduction

The Trustees are pleased to present their report and accounts for the year ended 31st December 2022.

The financial statements comply with current statutory requirements, the Statement of Recommended Practice – Accounting and Reporting by Charities (revised 2005).

Name, registered office and constitution of the charity

The full and only name of the charity is Cemetery Road Baptist Church.

The legal registration details are:

Date of formation	1839
The Principal Office is	11, Napier Street, Sheffield S11 8HA
Charity Registration Number	1132964
The telephone number is	0114 272 2179

Cemetery Road Baptist Church (the Church) was formed as an unincorporated charity in 1839. It was excepted from registration with the Charity Commission under section 3 (5) (b) of the Charities Act 1993. This exception was withdrawn when the Charities Act 2006 came into force. During 2009 the Church adopted a new constitution (based on the model provided by the Baptist Union of Great Britain) and applied to the Charity Commission to register. This application was accepted on 25th November 2009.

Objectives and activities of the charity

A summary of the objects of the charity as set out in its governing document

The objectives of the Church are set out in the constitution (adopted on 8th September 2009), as follows:

"The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world."

The new constitution also states that the activities of the Church may include, but are not restricted to:

- regular public worship, prayer, Bible study, preaching and teaching;
- baptism, as defined in the Union's Declaration of Principle;
- Holy Communion, which will usually be observed at least once a month;
- evangelism and mission, locally, regionally, nationally and internationally;
- the teaching, encouragement, welcome and inclusion of young people;
- nurture and growth of Christian disciples;
- education and training for Christian and community service;
- giving and encouraging pastoral care;
- supporting and encouraging charitable social action in the United Kingdom and abroad;
- encouraging relationships with and supporting Baptists and other Christians.

Summary of the main activities of the charity in relation to its objects

Church's services are held at least once a week and are open to members of the community. Holy Communion is usually observed once a month and baptismal services are held as appropriate. Each service includes prayers of intercession and in 2014, we installed a post box outside the Church for prayer requests from the local community.

Every Sunday during the church service we offer activities for children and young people from 0 to 18 years of age. We offer a warm, welcoming and multicultural Junior Church, with a well-resourced crèche for the little ones and groups offering snacks and age appropriate crafts, games, bible learning and discussion for the older children and young people.

The work of the Church involves outreach projects which are planned to honour our commitment to serve God through caring for those in need and, when appropriate, to share the Gospel and introduce the Christian faith. Examples of this include: The Munch Club, participation in community events such as the Sharrow Festival and the Lantern Festival. We have also been glad to continue to host a meal making group who turn donated food from local shops into ready meals to be given to those who need them. They prepare and store these in the church Kitchen and deliver them from there.

Within the fellowship of the church we encourage people to belong to one of the smaller groups for the specific purposes of Bible Study, Prayer and Fellowship. This enables closer friendships and fellowship to take place. Approximately 20-30 people belong to one of the 2 Fellowship groups that meet twice a month, one in person and one on line. The meetings usually involve a bible study or topical discussion (with reference to the Bible), a time of sharing and a time of prayer. During lockdown an enterprising member started a highly successful "Click and Connect" group on Thursday mornings which has now become a home study group in addition to the groups which are now able to meet again.

Financially the Church relies on collections and donations from its members and others to support these activities, as detailed in the accounts. We also hold a number of special collections or appeals throughout the year to raise money for causes that the Church particularly wishes to support. Traditionally, the Church also holds an appeal each year at the time of the Church Anniversary.

Summary of the main achievements and performance of the charity during the year

Ministry Review

In the first few months of 2023 the church was run by the trustees and a group of very willing volunteers as we awaiting the arrival of our new minister, Revd Andrew Ginn and his wife, Sara, who joined us in February. After a short period of settling in (for all of us) we, the whole church, have spent some times considering what we feel the Lord is calling us to be;

After spending time in prayer and worship, we moved to reflecting on the words that are serving as our self-understanding and calling, before considering our next steps in each... That CRBC is and would increasingly be:

- A **welcoming** community for people of all ages and backgrounds, helping people join in and belong

- A **Spirit-filled** community, praying, worshipping, and growing in the Fruit and gifts of the Holy Spirit
- A **connected** community; a church that is more than Sundays, growing in love for one another
- A **learning** community; growing in our knowledge and love of God, from the Bible and one another, as followers of Jesus
- A **sent** community; going into the world to serve and make disciples.

The deacons were pleased to spend an excellent day at the Mayfield Chapel in September where they prayerfully considered those ideas and how the church may move forward to become welcoming, spirit filled, connected, learning and sent in respect of both our building and our people.

Church Growth

Congolese Fellowship

In March 2014, two families of Congolese refugees started worshipping with us on a Sunday and asked if they could use one of our rooms for a prayer meeting on a Sunday afternoon. They were keen to meet and be able to praise God and pray in their native tongue, Swahili. We agreed. Little did we know at the time how it would snowball. The group rapidly grew, with many Congolese families joining the Fellowship on a Sunday morning, and the praise and prayer meetings have become a regular feature of life at Cemetery Road Baptist Church, filling the Church with African music on a Sunday. This has now grown into Cross Cultural work to meet the needs of an ever more diverse group originating from Africa.

The Congolese fellowship has continued to thrive since re-opening the church. We have good links between the main church and the Congolese fellowship. One of the Congolese fellowship is one of the church trustees, Dative Gakuba, who provides excellent support and helps us to interact across the language barrier. The Congolese choir often sing at the main service and we have communion services across both communities as we share bread and wine.

Iranian and Kurdish Fellowship

The Iranian fellowship has become rather reduced in numbers following lockdown and the subsequent re-opening. They continue to meet on Thursday evenings under the leadership of Peter Shepherd, a church member, and of Roo Mahmid, an ex member who is Iranian. They have a regular group of approximately 15 members, mostly in person but some via Zoom. Several of their regular membership also attend the main Sunday service.

Junior Church and Youth Work

The number of children attending the church has been rather reduced as numbers of attendees has remained lower than prior to lockdown. We do still have a significant number and the youth leaders are still running classes every Sunday to accommodate juniors of all ages from creche up to 18.

Several of the older teens help with the church IT including streaming the service for those people who cannot attend in person.

Outreach

The Munch Club takes place on Tuesday mornings lead by a group of church members and has proved as popular as ever. There are approximately 25 regular attenders for lunch and a short talk. One member has started to attend the Sunday Service and has become a very much appreciated "doorman".

The church involvement in the Lansdowne Community Project and Heritage Open Days has resumed.

Pastoral Care

The Visitation Committee has kept in touch with various church members who have been unable to attend, for various reasons. The Zoom services and subsequent streamed services have been well received by those members unable to attend church in person.
We have continued to be in touch with all our members and offer prayers and practical help for all those in need, including cooking, transport and other help as required.

CRBC social media

Since the church re-opened in 2021 the Sunday services have been streamed live during the service and are available afterwards for members to watch when they can. This has been very helpful for those members who have difficulty in attending in person and has been very well received by many people.

We have a church WhatsApp group which has been very useful for keeping in touch.

The church also has a website which is under regular review and on which details of services etc can be found. This has been updated as we have been updating our whole IT system to meet our more up to date demands.

Property

PAG, the Property Advisory Group, have continued to look after the buildings throughout the year.

The refurbishing of the church hall and entrance hall is now completed. The windows have been replaced with etched glass designed by artist Sarah Galloway after consultation with the church. The windows are beautiful and have been much remarked upon by the various groups who use the hall, including two local choirs.

PAG have also reviewed the small caretaker's house adjacent to the main church which has been used as a residence throughout. Estimates have been obtained for refurbishments to take place next year.

The church has now completed the purchase of a new manse using the existing funds from the sale of the previous building. This is being let to increase church income.

Supporting Other Organisations

HMF and BMS. The church has resumed its financial support for these organisations within the Baptist Union.

Local Foodbank. The church has made donations to the local food bank including items from our Harvest Festival service.

Street Pastors. Several church members continue to take part in this valuable organisation on the streets of Sheffield. This requires them to be on the streets offering comfort and support as required overnight.

Future Plans

Our plans for 2024 are centred around discerning the will of God as we move to become a more welcoming, spirit filled, connected, learning and sent church - how do we see that in the local community? What best use can we make of our building in achieving those goal

The Property Advisory Group is making progress with the plans to refurbish the Caretaker's House which requires some work on the bathroom and also the kitchen. We plan to do this in 2024.

Several external groups are using our building at various times in the week for activities as diverse as support groups, munch club and other church groups who worship in our building. We continue to house the Food Project and have two local choirs who rehearse in our hall. We are in discussion with a group who teach English as a Foreign Language to see if we could offer a place for this.

Public benefit that is provided by the charity.

The objectives of the Church and the public nature of the activities carried out to fulfil them, coupled with the open and free invitation to members of the public to participate in them, means they are accepted by the Charity Commission as giving rise to a public benefit. So, by working to meet our objectives, we are delivering a recognised public benefit. The trustees confirm that they have paid due regard to the guidance provided by the Charity Commission on public benefit in planning and managing these activities during the year.

Structure, governance and management of the charity

Nature of the Governing Document and constitution of the charity

The Church is a member of the Baptist Union of Great Britain (BU) and the Yorkshire Baptist Association (YBA). The Church's current constitution was adopted on 8th September 2009, it was based on the

model for Baptist Churches agreed with the Charity Commission by the BU. This constitution recognises the authority of the "property trusts" created by the original Trust Deed dated 30 December 1860. These governing documents impose no specific restrictions on the Church's activities, or on its investment powers, other than those imposed by general charity law.

The model constitution for Baptist Churches made provision at various points for local practice to be adopted. Our 'local practices' are documented in our standing orders, which were approved by the Church meeting on 8th November 2011.

Important features of our constitution are that all matters are subject to prayer and God's direction, and so decisions are made or ratified at the monthly meetings of Church members. All appointments are made by the members at these meetings, and they also have the power to terminate such appointments. The appointed ministers of the Church retain oversight of all spiritual matters but are answerable to the Church meeting through the Deacons.

Two key responsibilities of the managing trustees are to draw up an annual budget for each financial year, and to identify the major risks to which the charity is exposed when preparing or updating any strategic plans. During 2014 the Finance Advisory Group stood down and was replaced by the Finance Sub-Group of Deacons (a former member of the Finance Advisory Group was invited to join this group as well). The Church is satisfied that the systems are in place to mitigate their exposure to those major risks which have been so identified and reviewed.

The methods adopted for the recruitment and appointment of new trustees.
The constitution allows up to twelve members to be appointed as Deacons. Each such appointment requires approval by a majority of Church members. The Charity's Managing Trustees are both the Deacons and the Minister(s). The Managing Trustees meet regularly to discuss and plan objectives and the implementation of them. The induction and training of new trustees is overseen by the Minister and longstanding deacons, drawing where appropriate on resources made available by the BU and YBA.

The Church's custodian trustees are the YBA, which is an incorporated body.

Financial review

CRB Annual Report Financial details for 2023

Transactions and financial position

The Statement of Financial Activities shows that during 2023 there was an overall net surplus, after deduction of restricted funds, of £21990. Unrestricted income remained consistent with 2022, but expenditure on general running expenses was increased, largely as a result of our employment of our minister for a full accounting period. The church continues to rise to the challenge of finding sufficient funds to carry out the declared aims and objectives of the charity, and 2023 saw the church beginning to get to grips with life after our period of interregnum.

The total reserves at the year end, after accounting for unrealised losses and after revaluing investments, stands at £2323598 compared with £2406613 at the end of 2022. Of these figures the value of our land and buildings has increased to £2149959 representing the estimated value of the church buildings, including the Caretakers Cottage at 11 Napier Street Sheffield, and includes the purchase of a new manse at 181 Hemsworth Road, Sheffield. The value of our current assets has reduced which reflects our spending of restricted funds on maintenance of the Caretakers cottage and The Warmer Welcome Project, to improve the foyer, staircase and corridor along the ground floor at the rear of the church property. Overall, these activities have resulted in the reported decrease of our assets in the Balance Sheet of £83415.

Financial performance and achievements

The performance of the church in terms of maintaining its ongoing work and developing its activities have already been described. In spiritual terms and in terms of delivering public benefit they represent a huge and vital part of the work of the church, though in financial terms many of them only account for relatively small sums. By contrast, much larger sums must be spent on running and maintaining the church buildings, to provide the base where these activities can take place and also the provision of staff to ensure that the charities aims and objectives are met. The church has again been blessed with excellent loyal and faithful financial support of our members, and on removing restricted grant income, it can be seen that almost every head of income has increased compared to 2022. As the majority of our income is a mixture of planned giving, donations and legacies, a huge thank you is due to our members. Some of our costs increased during the year, such as our utilities and insurance, and we were able to carry out essential repairs and maintenance to the Caretakers Cottage at 11 Napier Street Sheffield. We were, again, also able to support the work of Baptist World Mission and the Home Mission Fund, which we were unable to do in previous years. The church will continue to seek further grant income where appropriate, and accept the challenge of finding more financial support to ensure that our outreach and mission work can continue.

Related Parties and transactions with related parties

As detailed in the notes to the accounts, the church holds a special exemption granted by the Charity Commission to employ a trustee's spouse as Office Administrator. Mrs Jenny Cowling retired at the end of June 2014.

The members of the Board of Trustees of the charity at the date the report and accounts were approved were:

Secretary: Miss Lois McGrath
Treasurer: Mr David Timms

Deacons: Mr. Niall Finn, Mrs Olusola McKenzie, Mr. Paul Riley, Mr. Tony Cowling, Mr. David Timms, Miss Lois McGrath, Mrs Yvonne Timms and Miss Dative Mukamusoni.

Trustees' responsibilities statement - unincorporated charity

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

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles 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.
- prepare 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 15th October 2024

Miss Lois McGrath
Church Secretary

Independent Examiner's Report to the Trustees of Cemetery Road Baptist Church

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 10, 11, 12 and 14 of this Report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Independent Examiner's Report to the Trustees of Cemetery Road Baptist Church

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and state whether particular matters have come to my attention.

Basis of independent examiner's report

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- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have been met.

Yours sincerely,

Umar Janjua- ACCA

umarjanjua

Tyas Shaw & Co Ltd
3-5 Redlands Business Centre.
Tapton House Road.
Sheffield. S10 5BY

Cemetery Road Baptist Church - 1132964

Analysis of income and expenditure
Selected period: 01 January 2023 to 31 December 2023

	Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
Income and endowments						
Donations and legacies						
I001 - Offerings & planned giving	75,614	—	—	—	75,614	71,537
I004 - Gift aid recovered	16,740	—	—	—	16,740	17,162
I005 - Donations & Appeals	1,451	—	1,672	—	3,124	28,929
I018 - Grants	—	—	35,656	—	35,656	58,874
Donations and legacies Totals	93,806	—	37,328	—	131,134	176,504
Income from charitable activities						
I008 - Room hire (Objects related)	3,480	—	—	—	3,480	2,160
I009 - Church activities	1,519	—	—	—	1,519	600
Income from charitable activities Totals	4,999	—	—	—	4,999	2,760
Other trading activities						
I006 - Fundraising Events	—	—	—	—	—	—
I007 - Lunch club & flowers	—	—	—	—	—	—
Other trading activities Totals	—	—	—	—	—	—
Investments						
I010 - Rent of 11NS	7,864	—	—	—	7,864	5,933
I013 - Income - listed fixed asset investments	—	—	—	—	—	—
I014 - Income - unlisted fixed asset investment	52	250	—	—	303	131
I015 - Other bank deposit interest received	5,366	72	—	—	5,439	124
I016 - Other Investment Income	—	—	—	—	—	—
I020 - Sale of Manse 305 Cemetry Road, Sheffiel	—	—	—	—	—	—
Investments Totals	13,283	323	—	—	13,606	6,189
Other income						
I011 - Sharrow festival	—	—	—	—	—	—
I012 - Room hire (not objects related)	13,130	—	—	—	13,130	3,669
I017 - Minister in Training Grant	—	—	—	—	—	—
I019 - Refunds	12,431	—	22,920	—	35,352	1,718
I121 - Insurance claims	2,540	—	—	—	2,540	—
I122 - rent of manse	8,186	—	—	—	8,186	—
Other income Totals	36,288	—	22,920	—	59,208	5,387
Income and endowments Grand totals	148,377	323	60,249	—	208,949	190,840

There may be minor discrepancies in the totals if the pence are not being shown

	Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
Expenditure						
Expenditure on charitable activities						
E001 - Salaries (Gross)	45,037	—	—	—	45,037	32,190
E002 - National Insurance (Employer)	4,478	—	—	—	4,478	1,835
E003 - Pension Contributions (Employer)	6,183	—	—	—	6,183	3,294
E004 - Working expenses & allowances	8,739	—	—	—	8,739	244
E005 - Staff training & study weeks	22	—	—	—	22	—
E006 - MiT Grant	—	—	—	—	—	—
E007 - Manse Gas & Electric	—	—	—	—	—	359
E008 - Manse Insurance	1,267	—	—	—	1,267	255
E009 - Manse upkeep & maintenance	—	5,683	—	—	5,683	—
E010 - Manse Water Rates	—	—	—	—	—	—
E011 - Manse Council Tax	—	—	—	—	—	—
E012 - Lease cost of second Manse	—	—	—	—	—	—
E013 - Visiting Speakers/Pulpit Supply	216	—	—	—	216	2,054
E014 - Presentations	50	—	—	—	50	250
E015 - Worship	1,258	—	—	—	1,258	1,423
E016 - Fellowship training & mission	—	—	—	—	—	493
E017 - Church Insurance	5,377	—	—	—	5,377	5,426
E018 - Church Telephones & Internet	2,351	—	—	—	2,351	1,954
E019 - Church upkeep & maintenance	—	129,250	26,754	—	156,005	12,357
E020 - Church Gas & Electric	21,697	—	—	—	21,697	10,276
E021 - Church Water (metered)	1,318	—	—	—	1,318	869
E022 - Cleaning	1,052	—	—	—	1,052	283
E023 - Printing, postage & stationery	2,069	—	—	—	2,069	1,558
E024 - Equipment Expenses	2,537	—	—	—	2,537	3,329
E025 - Other Church running expenses	4,686	—	—	—	4,686	5,048
E026 - 11NS Gas & Electric	—	—	—	—	—	—
E027 - 11NS Upkeep & Maintenance	—	14,157	—	—	14,157	1,065
E028 - Church Interior & Exterior Decorating	—	—	—	—	—	—
E029 - Denominational Outreach	—	—	—	—	—	—
E030 - Subs & giving to support wider Mission	6,793	—	—	—	6,793	7,020
E031 - Giving to other charities	—	—	—	—	—	—
E032 - International Outreach	—	—	—	—	—	—
E033 - Independent Examiner's fees	—	—	—	—	—	360
E034 - Other fees to Independent Examiner	—	—	—	—	—	—
E035 - Costs of Deacons/Church Meetings	—	—	—	—	—	—
E036 - Junior Church	84	—	—	—	84	—
E037 - Flowers	96	—	—	—	96	—
E038 - Legal Expenses	—	—	—	—	—	—
Expenditure on charitable activities Totals	115,318	149,091	26,754	—	291,164	91,951
Other expenditure						
E039 - Purchase of new manse	1,200	—	—	—	1,200	—
E039 - new manse purchase	—	—	—	—	—	500
E040 - Contribution to access grants	—	—	—	—	—	7,500
Other expenditure Totals	1,200	—	—	—	1,200	8,000
Expenditure Grand totals	116,518	149,091	26,754	—	292,364	99,951

There may be minor discrepancies in the totals if the pence are not being shown

Cemetery Road Baptist Church - 1132964

Balance Sheet detailed

		As at 31/12/2023	As at 31/12/2022
Fixed assets			
	FA001: NSB Income Bonds	11,000.00	11,000.00
	FA002: War Stock	—	—
	FA003: Unlisted investments	1,561.80	1,162.00
	FA004: Deposit at YBA	39,973.38	409,845.60
	FA007: Land & buildings	2,149,959.77	1,784,342.00
	FA008: Equipment & fittings	—	—
	Total Fixed assets	**2,202,494.95**	**2,206,349.60**
Current assets			
	CA004: Deposit at YBA	—	—
	CA006: HSBC Community Account (81098454)	52,855.70	26,571.96
	CA007: HSBC Business Money Manager (21145134)	32,897.91	59,244.17
	CA008: National Savings Account	5,285.69	5,280.55
	CA009: Cash in hand (Cash)	—	—
	CA010: Petty Cash	335.00	335.00
	CA011: Barclays Community Account (63781151)	7,986.27	94,592.20
	CA012: Stock	1,000.00	1,000.00
	CA013: Cash Floats Lunch Club	91.00	91.00
	CA014: Lunch Club	—	—
	CA015: Flower account	624.55	624.55
	CA016: Youth Work	—	—
	CA017: Funds held by others	493.00	493.00
	Z05: Accounts Receivable	10,802.56	3,299.98
	Total Current assets	**112,371.68**	**191,532.41**
Liabilities			
	6699: Agency collections	(8,731.79)	(8,731.79)
	Z04: Accounts Payable	—	—
	Total Liabilities	**(8,731.79)**	**(8,731.79)**
	Net Asset surplus (deficit)	**2,323,598.42**	**2,406,613.80**

		As at 31/12/2023	As at 31/12/2022
Reserves			
Excess / (deficit) to date		(83,415.18)	90,889.38
Z01: Starting balances		2,406,613.80	2,312,015.02
Z02: Other gains/(losses)		399.80	3,709.40
	Total Reserves	**2,323,598.42**	**2,406,613.80**

Represented by Funds

Unrestricted	216,227.94	183,969.33
Designated	1,684,295.61	1,833,064.01
Restricted	423,074.87	389,580.46
Endowment	—	—
Total	**2,323,598.42**	**2,406,613.80**

Notes to the Accounts

1 **Accounting policies**

Basis of preparation of the accounts

The financial statements have been prepared in accordance with all applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of fixed asset investments.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Investment Income

Investment income is included in the income and expenditure account on a received basis. Interest received from the bank and other deposits is also included on a receipts basis.

Deferred Income

In accordance with the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity Commissioners for England & Wales, grants received in advance and specified by the donor as relating to specific accounting periods, or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity, or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity Commissioners for England & Wales.

Resources Expended

The policy for including items within the relevant activity categories of resources expended is as follows:

Costs of generating funds
The costs of generating funds are inherent in operating as a church and are not considered capable of being separately identified.

Charitable activities
Charitable expenditure includes all expenditure directly and indirectly related to the objects of the charity.

Governance costs
Governance costs include all expenditure directly related to compliance with charitable and statutory requirements.

Unrealised and realised gains

Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, with gains and losses arising on similar categories of investments being netted off.

Stocks

Stocks are valued at the lower of cost and net realisable value.

Investments held by the charity

The policy for including investments in the accounts is as follows:

Listed investments have been included in the balance sheet at their mid-market value at the year end.

Unlisted investments comprise holdings in unit funds, these have been included in the balance sheet at the redemption values prevailing at the year end.

Fixed assets and depreciation

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation.

Freehold land and buildings were included at their estimated fair value in 2003. In the opinion of the Deacons their estimated residual values will not be materially different from their book values, hence depreciation has not been charged.

Immaterial items of less than £500 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Fittings and equipment - 15% reducing balance

A regular review of the likelihood of asset impairment is undertaken.

Capital grants

The managing trustees consider that, in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (revised June 2008), gifts of tangible fixed assets or grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to the relevant fixed asset fund after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the managing trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

A Designated Fixed Asset fund is maintained which represents the written down value of tangible fixed assets.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

Accounting for Legacies

Legacies are accounted for when in the opinion of the Deacons such receipts are reasonably certain and can be readily quantified.

Recognition of pension costs and pension assets and liabilities

The church contributes to the Baptist Ministers' Pension Scheme, a final salary (ie defined benefit) scheme, which at its last actuarial valuation was underfunded as at 31 December 2007. To try to rectify this, contributions were increased by a third from 1 January 2009, but despite this the situation of the fund was not improving as much as it needed to do, and during 2011 the Baptist Union decided, reluctantly, that it would need to close the scheme and replace it by a new defined contribution scheme. The old scheme was therefore frozen with effect from 31 December 2011, with the liabilities to members that had already been accumulated in it being preserved. The new scheme came into operation on 1 January 2012, and so members and churches are now contributing to this new scheme, and also continuing to contribute to the old scheme in order to reduce its shortfall of assets compared with liabilities.

2 **Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.....

CEMETERY ROAD BAPTIST CHURCH, SHEFFIELD

England & Wales - Charity number 1132964

Accounts

Annual Report 2022

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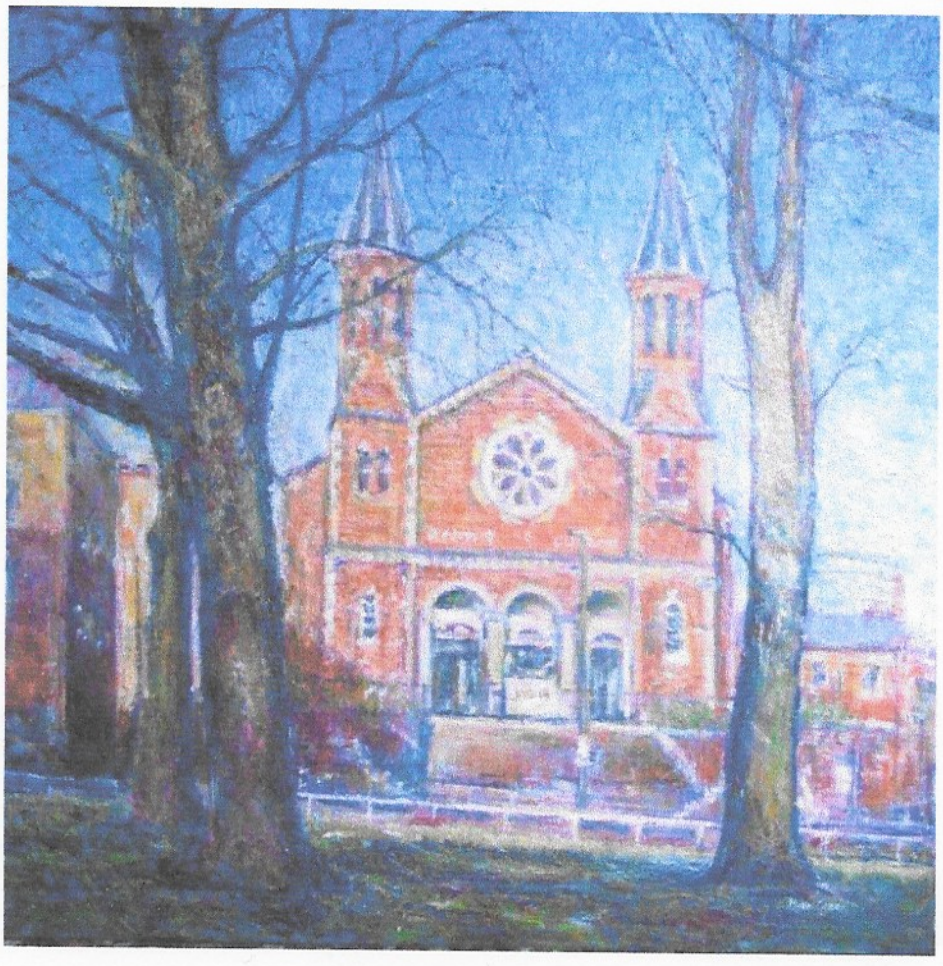
Trustees 'Report for Year Ending 31st December

- Introduction
- Name, registered office and constitution of the charity
- Objectives and activities of the charity
  - A summary of the objects of the charity as set out in its governing document
  - Summary of the main activities of the charity in relation to its objects
- Achievements and performance of the charity
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  - Public benefit that is provided by the charity
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  - Financial review
  - Related Parties and transactions with related parties
  - The members of the Board of Trustees of the charity at the date the report and accounts were approved were:

Independent Examiner's Report to the Trustees of Cemetery Road Baptist Church

Finance Report for Year Ending 31 December

- Statement of Financial activities for the year ended 31 December
- Balance Sheet as at 31 December
- Notes to the Accounts



Trustees 'Report for Year Ending 31st December 2022 .

Introduction

The Trustees are pleased to present their report and accounts for the year ended 31st December 2022.

The financial statements comply with current statutory requirements, the Statement of Recommended Practice – Accounting and Reporting by Charities (revised 2005).

Name, registered office and constitution of the charity

The full and only name of the charity is Cemetery Road Baptist Church.

The legal registration details are:

Date of formation	1839
The Principal Office is	11, Napier Street, Sheffield S11 8HA
Charity Registration Number	1132964
The telephone number is	0114 272 2179

Cemetery Road Baptist Church (the Church) was formed as an unincorporated charity in 1839. It was excepted from registration with the Charity Commission under section 3 (5) (b) of the Charities Act 1993. This exception was withdrawn when the Charities Act 2006 came into force. During 2009 the Church adopted a new constitution (based on the model provided by the Baptist Union of Great Britain) and applied to the Charity Commission to register. This application was accepted on 25th November 2009.

Objectives and activities of the charity

A summary of the objects of the charity as set out in its governing document

The objectives of the Church are set out in the constitution (adopted on 8th September 2009), as follows:

"The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world."

The new constitution also states that the activities of the Church may include, but are not restricted to:

- regular public worship, prayer, Bible study, preaching and teaching;
- baptism, as defined in the Union's Declaration of Principle;
- Holy Communion, which will usually be observed at least once a month;
- evangelism and mission, locally, regionally, nationally and internationally;
- the teaching, encouragement, welcome and inclusion of young people;
- nurture and growth of Christian disciples;
- education and training for Christian and community service;
- giving and encouraging pastoral care;
- supporting and encouraging charitable social action in the United Kingdom and abroad;
- encouraging relationships with and supporting Baptists and other Christians.

Summary of the main activities of the charity in relation to its objects

Church's services are held at least once a week and are open to members of the community. Holy Communion is usually observed once a month and baptismal services are held as appropriate. Each service includes prayers of intercession and in 2014, we installed a post box outside the Church for prayer requests from the local community.

Every Sunday during the church service we offer activities for children and young people from 0 to 18 years of age. We offer a warm, welcoming and multicultural Junior Church, with a well-resourced crèche for the little ones and groups offering snacks and age appropriate crafts, games, bible learning and discussion for the older children and young people.

The work of the Church involves outreach projects which are planned to honour our commitment to serve God through caring for those in need and, when appropriate, to share the Gospel and introduce the Christian faith. Examples of this include: The Munch Club, participation in community events such as the Sharrow Festival and the Lantern Festival. We have also recently been glad to welcome a meal making group who turn donated food from local shops into ready meals to be given to those who need them. They prepare and store these in the church Kitchen and deliver them from there.

Within the fellowship of the church we encourage people to belong to one of several smaller groups, called Fellowship Groups. This enables closer friendships and fellowship to take place. Approximately 20-30 people belong to one of 2-3 Fellowship groups that meet twice a month across the city. The meetings usually involve a bible study or topical discussion (with reference to the Bible), a time of sharing and a time of prayer. During lockdown we continued to run Sunday services by Zoom. An enterprising member started a highly successful "Click and Connect" group on Thursday mornings which has now become a home study group, in addition to the home groups which are now able to meet again

Financially the Church relies on collections and donations from its members and others to support these activities, as detailed in the accounts. We also hold a number of special collections or appeals throughout the year to raise money for causes that the Church particularly wishes to support. Traditionally, the Church also holds an appeal each year at the time of the Church Anniversary. A number of members have chosen to give by standing order during the time we have been closed and this continues now we are open again.

It must be noted that our outreach projects were mainly closed during 2021 due to the pandemic however we have been able to make contact with those local projects which are back up and running. We took part in Meadowfest, a small community event organised by the Local Residents" Association in the summer of 2022. We will be participating in the Sharrow Festival in July.

Summary of the main achievements and performance of the charity during the year

Ministry Review

The church re-opened for sunday worship in early summer 2021, initially with limited numbers attending in keeping with COVID guidelines at the time. Our temporary minister, Andy West, came to the end this time with us in October 2021. Thereafter the church was run by the trustees and a group of very willing volunteers. This included several guest speakers who gave sermons at Sunday services. Volunteers have continued to lead the

Iranian fellowship (see below) as well as the Tuesday Munch club, a Zoom Bible study and home groups.

We have been supported in running the church in the meanwhile by the Yorkshire Baptist Association who have provided guidance and practical help

In June 2022 we had an expression of Interest from Revd Andrew Ginn, the then minister at Bunyan Baptist Church in Stevenage. After several visits and much prayer we were very glad to call him as our minister in November 2022 and he started with us in February 2023. His ministry will make a huge difference to our church.

Church Growth

Congolese Fellowship

In March 2014, two families of Congolese refugees started worshipping with us on a Sunday and asked if they could use one of our rooms for a prayer meeting on a Sunday afternoon. They were keen to meet and be able to praise God and pray in their native tongue, Swahili. We agreed. Little did we know at the time how it would snowball. The group rapidly grew, with many Congolese families joining the Fellowship on a Sunday morning, and the praise and prayer meetings have become a regular feature of life at Cemetery Road Baptist Church, filling the Church with African music on a Sunday. This has now grown into Cross Cultural work to meet the needs of an ever more diverse group originating from Africa.

The Congolese fellowship has continued to thrive since re-opening the church. We have good links between the main church and the Congolese fellowship. One of the Congolese fellowship is one of the church trustees, Dative Gakuba, who provides excellent support and helps us to interact across the language barrier. The Congolese choir often sing at the main service and we are arranging communion services across both communities.

Iranian and Kurdish Fellowship

The Iranian fellowship has become rather reduced in numbers following lockdown and the subsequent re-opening. They continue to meet on Thursday evenings under the leadership of Peter Shepherd, a church member, and of Roo Mahmid, an ex member who is Iranian. They have a regular group of approximately 15 members, mostly in person but some via Zoom.

Junior Church and Youth Work

The number of children attending the church has been rather reduced as numbers of attendees has remained lower than prior to lockdown. We do still have a significant number and the youth leaders are still running classes every Sunday to accommodate juniors of all ages from creche up to 18. Over the last months several of the children have been involved in the project to design new windows for the church hall.

Outreach

The Munch Club has resumed on Tuesday mornings lead by a group of church members and has proved as popular as ever. There are approximately 25 regular attenders for lunch and a short talk. One member has started to attend the Sunday Service and has become a very much appreciated "doorman".

July 2022 saw our first outreach event as we took part in Meadowfest, a community event organised by the local Residents' Association, in the flower meadow opposite the church. We were pleased to provide hot and cold drinks while other groups provided food, gave classes in making paper lanterns and were shown round a fire engine.
We have also provided a workplace for the makers of lanterns for the annual Lantern Festival in November.

The church involvement in the Lansdowne Community Project and Heritage Open Days has resumed with plans to participate in wider projects in 2023

Pastoral Care

The Visitation Committee has kept in touch with various church members who have been unable to attend, for various reasons. The Zoom services and subsequent streamed services have been well received by those members unable to attend church in person.
We have continued to be in touch with all our members and offer prayers and practical help for all those in need, including cooking, transport and other help as required.

CRBC social media

Since the church re-opened in 2021 the Sunday services have been streamed live during the service and are available afterwards for members to watch when they can. This has been very helpful for those members who have difficulty in attending in person and has been very well received by many people.

We have a church WhatsApp group which has been very useful for keeping in touch.

The church also has a website which is under regular review and on which details of services etc can be found. This has been updated as we have been updating our whole IT system to meet our more up to date demands.

Property

PAG, the Property Advisory Group, have continued to look after the buildings throughout the year. They have an ambitious plan for the refurbishing of the hall which included replacing its many windows with etched glass. This project is continuing into 2022 with excellent progress. The hall is

used by a number of local groups including a choir as well as by church groups such as the Iranian fellowship. The refurbishment of the entire entrance and hallway is well under way.

PAG have also reviewed the small caretaker's house adjacent to the main church which has been used as a residence throughout.

The church has almost completed the purchase of a new manse using the existing funds from the sale of the previous building.

Supporting Other Organisations

HMF and BMS. The church has resumed its financial support for these organisations within the Baptist Union.

Local Foodbank. The church has made donations to the local food bank including items from our Harvest Festival service

Street Pastors. Several church members continue to take part in this valuable organisation on the streets of Sheffield. This requires them to be on the streets offering comfort and support as required overnight.

Future Plans

We started 2022 with new officers (secretary, treasurer and assistants as well as 7 new trustees). In the absence of a minister at the start of the year, we appointed a moderator to guide us into the next stage in our church life. We are so grateful to John Claydon, a retired minister, who supported and guided us in the practical issues of running a church as well as his prayers and encouragement. The appointing of our new minister means we will now be saying goodbye to John but remain in his debt for all he gave us.

The Property Advisory Group is making progress with the plans to refurbish the building and replace the windows in the hall. The Caretaker's House requires some work on the bathroom and also the kitchen. We plan to do this in 2023.

Several external groups are back in our building at various times in the week for activities as diverse as support groups, munch club and other church groups who worship in our building.

Public benefit that is provided by the charity.

The objectives of the Church and the public nature of the activities carried out to fulfil them, coupled with the open and free invitation to members of the public to participate in them, means they are accepted by the Charity Commission as giving rise to a public benefit. So, by working to meet our objectives, we are delivering a recognised public benefit. The trustees confirm that they have paid due regard to the guidance provided by the Charity Commission on public benefit in planning and managing these activities during the year.

Structure, governance and management of the charity

Nature of the Governing Document and constitution of the charity

The Church is a member of the Baptist Union of Great Britain (BU) and the Yorkshire Baptist Association (YBA). The Church's current constitution was adopted on 8th September 2009, it was based on the model for Baptist Churches agreed with the Charity Commission by the BU. This constitution recognises the authority of the "property trusts" created by the original Trust Deed dated 30 December 1860. These governing documents impose no specific restrictions on the Church's activities, or on its investment powers, other than those imposed by general charity law.

The model constitution for Baptist Churches made provision at various points for local practice to be adopted. Our 'local practices' are documented in our standing orders, which were approved by the Church meeting on 8th November 2011.

Important features of our constitution are that all matters are subject to prayer and God's direction, and so decisions are made or ratified at the monthly meetings of Church members. All appointments are made by the members at these meetings, and they also have the power to terminate such appointments. The appointed ministers of the Church retain oversight of all spiritual matters but are answerable to the Church meeting through the Deacons.

Two key responsibilities of the managing trustees are to draw up an annual budget for each financial year, and to identify the major risks to which the charity is exposed when preparing or updating any strategic plans. During 2014 the Finance Advisory Group stood down and was replaced by the Finance Sub-Group of Deacons (a former member of the Finance Advisory Group was invited to join this group as well). The Church is satisfied that the systems are in place to mitigate their exposure to those major risks which have been so identified and reviewed.

The methods adopted for the recruitment and appointment of new trustees.

The constitution allows up to twelve members to be appointed as Deacons. Each such appointment requires approval by a majority of Church members. The Charity's Managing Trustees are both the Deacons and the Minister(s). The Managing Trustees meet regularly to discuss and plan objectives and the implementation of them. The induction and training of new trustees is overseen by the Minister and longstanding deacons, drawing where appropriate on resources made available by the BU and YBA.

The Church's custodian trustees are the YBA, which is an incorporated body.

Financial review

Transactions and financial position

The Statement of Financial Activities shows that during 2022 there was an overall net surplus, after deduction of restricted income (grants), of £31835 represented largely by the net savings generated through staff savings made at the end of 2021. Income remained consistent with 2021, but expenditure on general running expenses was much reduced, as a result of a smaller staff team. The church continues to rise to the challenge of finding sufficient funds to carry out the declared aims and objectives of the charity. 2022 saw the church beginning to get to grips with life after the COVID pandemic, and with the aid of Yorkshire Baptist Association and the Baptist Union of Great Britain, we were able to concentrate on calling a new minister to lead us.

The total reserves at the year end, after accounting for unrealised losses and after revaluing investments, stands at £2406614 compared with £2312015 at the end of 2021. Of these figures £1784342 represents the estimated value of the church buildings, including the Caretakers Cottage at 11 Napier Street Sheffield.

Financial performance and achievements

The performance of the church in terms of maintaining its ongoing work and developing its activities have already been described. In spiritual terms and in terms of delivering public benefit they represent a huge and vital part of the work of the church, though in financial terms many of them only account for relatively small sums. By contrast, much larger sums must be spent on running and maintaining the church buildings, to provide the base where these activities can take place and also the provision of staff to ensure that the charities aims and objectives are met. The church has again been blessed with excellent loyal and faithful financial support of our members, and on removing restricted grant income, it can be seen that almost every head of income is improved on 2021. As the majority of our income is a mixture of planned giving, donations and legacies, a huge thank you is due to our members. In addition to making savings as a result of reduced staffing levels towards the end 2021, some of our costs increased during the year, such as our utilities and insurance, and we were able to carry out essential repairs and maintenance to the Caretakers Cottage at 11 Napier Street Sheffield. We were also able to support the work of Baptist World Mission and the Home Mission Fund, which we had been unable to do in 2021. The church will continue to seek further grant income where appropriate, and accept the challenge of finding more financial support to ensure that our outreach and mission work can continue.

Related Parties and transactions with related parties

As detailed in the notes to the accounts, the church holds a special exemption granted by the Charity Commission to employ a trustee's spouse as Office Administrator. Mrs Jenny Cowling retired at the end of June 2014.

The members of the Board of Trustees of the charity at the date the report and accounts were approved were:

Minister:	Rev Andrew Ginn
Secretary:	Miss Lois McGrath
Treasurer:	Mr David Timms

Deacons: Mr. Niall Finn, Mrs Olusola McKenzie, Mr. Paul Riley, Dr. Tony Cowling, Mr. David Timms, Miss Lois McGrath, Mrs Yvonne Timms and Miss Dative Mukamusoni.

Trustees' responsibilities statement - unincorporated charity

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 law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity

- 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.
- prepare 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 29th October 2023



Miss Lois McGrath
Church Secretary

Independent Examiner's Report to the Trustees of Cemetery Road Baptist Church

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 11,12,13 and 14 of this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have been met.

Yours sincerely,

Umar Janjua- ACCA

umarjanjua

Tyas Shaw & Co Ltd
3-5 Redlands Business Centre.
Tapton House Road.
Sheffield. S10 5BY

Cemetery Road Baptist Church - 1132964

Analysis of income and expenditure
Selected period: 01 January 2022 to 31 December 2022

	Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
Income and endowments						
Donations and legacies						
I001 - Offerings & planned giving	71,537	—	—	—	71,537	75,500
I004 - Gift aid recovered	17,162	—	—	—	17,162	17,921
I005 - Donations & Appeals	28,749	—	180	—	28,929	21,966
I018 - Grants	—	—	58,874	—	58,874	43,961
Donations and legacies Totals	117,450	—	59,054	—	176,504	159,350
Income from charitable activities						
I008 - Room hire (Objects related)	2,160	—	—	—	2,160	2,160
I009 - Church activities	600	—	—	—	600	1,690
Income from charitable activities Totals	2,760	—	—	—	2,760	3,850
Other trading activities						
I006 - Fundraising Events	—	—	—	—	—	—
I007 - Lunch club & flowers	—	—	—	—	—	—
Other trading activities Totals	—	—	—	—	—	—
Investments						
I010 - Rent of 11NS	5,933	—	—	—	5,933	3,475
I013 - Income - listed fixed asset investments	—	—	—	—	—	—
I014 - Income - unlisted fixed asset investment	131	—	—	—	131	43
I015 - Other bank deposit interest received	124	—	—	—	124	103
I016 - Other Investment Income	—	—	—	—	—	—
I020 - Sale of Manse 305 Cemetry Road, Sheffiel	—	—	—	—	—	369,404
Investments Totals	6,189	—	—	—	6,189	373,026
Other income						
I011 - Sharrow festival	—	—	—	—	—	—
I012 - Room hire (not objects related)	3,669	—	—	—	3,669	1,080
I017 - Minister in Training Grant	—	—	—	—	—	—
I019 - Refunds	1,718	—	—	—	1,718	1,652
I121 - Insurance claims	—	—	—	—	—	—
I122 - rent of manse	—	—	—	—	—	—
Other income Totals	5,387	—	—	—	5,387	2,733
Income and endowments Grand totals	131,786	—	59,054	—	190,840	538,961

There may be minor discrepancies in the totals if the pence are not being shown

	Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
Expenditure						
Expenditure on charitable activities						
E001 - Salaries (Gross)	32,190	—	—	—	32,190	71,982
E002 - National Insurance (Employer)	1,835	—	—	—	1,835	7,890
E003 - Pension Contributions (Employer)	3,294	—	—	—	3,294	5,789
E004 - Working expenses & allowances	244	—	—	—	244	1,287
E005 - Staff training & study weeks	—	—	—	—	—	—
E006 - MiT Grant	—	—	—	—	—	—
E007 - Manse Gas & Electric	359	—	—	—	359	27
E008 - Manse Insurance	255	—	—	—	255	626
E009 - Manse upkeep & maintenance	—	—	—	—	—	—
E010 - Manse Water Rates	—	—	—	—	—	—
E011 - Manse Council Tax	—	—	—	—	—	189
E012 - Lease cost of second Manse	—	—	—	—	—	—
E013 - Visiting Speakers/Pulpit Supply	2,054	—	—	—	2,054	1,191
E014 - Presentations	100	—	150	—	250	—
E015 - Worship	1,423	—	—	—	1,423	1,453
E016 - Fellowship training & mission	243	—	250	—	493	591
E017 - Church Insurance	5,426	—	—	—	5,426	4,889
E018 - Church Telephones & Internet	1,954	—	—	—	1,954	2,012
E019 - Church upkeep & maintenance	—	3,436	8,920	—	12,357	23,358
E020 - Church Gas & Electric	10,276	—	—	—	10,276	5,990
E021 - Church Water (metered)	869	—	—	—	869	372
E022 - Cleaning	283	—	—	—	283	763
E023 - Printing, postage & stationery	1,558	—	—	—	1,558	3,512
E024 - Equipment Expenses	3,329	—	—	—	3,329	1,009
E025 - Other Church running expenses	4,885	—	162	—	5,048	14,044
E026 - 11NS Gas & Electric	—	—	—	—	—	—
E027 - 11NS Upkeep & Maintenance	—	1,065	—	—	1,065	255
E028 - Church Interior & Exterior Decorating	—	—	—	—	—	745
E029 - Denominational Outreach	—	—	—	—	—	—
E030 - Subs & giving to support wider Mission	7,020	—	—	—	7,020	983
E031 - Giving to other charities	—	—	—	—	—	—
E032 - International Outreach	—	—	—	—	—	—
E033 - Independent Examiner's fees	360	—	—	—	360	—
E034 - Other fees to Independent Examiner	—	—	—	—	—	—
E035 - Costs of Deacons/Church Meetings	—	—	—	—	—	—
E036 - Junior Church	—	—	—	—	—	—
E037 - Flowers	—	—	—	—	—	—
E038 - Legal Expenses	—	—	—	—	—	—
Expenditure on charitable activities Totals	77,966	4,501	9,483	—	91,951	148,966
Other expenditure						
E039 - Purchase of new manse	—	—	—	—	—	—
E039 - new manse purchase	500	—	—	—	500	—
E040 - Contribution to access grants	—	—	7,500	—	7,500	—
Other expenditure Totals	500	—	7,500	—	8,000	—
Expenditure Grand totals	78,466	4,501	16,983	—	99,951	148,966

There may be minor discrepancies in the totals if the pence are not being shown

Cemetery Road Baptist Church - 1132964

Balance Sheet detailed

		As at 31/12/2022	As at 31/12/2021
Fixed assets			
	FA001: NSB Income Bonds	11,000.00	11,000.00
	FA002: War Stock	—	—
	FA003: Unlisted investments	1,162.00	1,162.00
	FA004: Deposit at YBA	409,845.60	406,136.20
	FA007: Land & buildings	1,784,342.00	1,784,342.00
	FA008: Equipment & fittings	—	—
	Total Fixed assets	**2,206,349.60**	**2,202,640.20**
Current assets			
	CA004: Deposit at YBA	—	—
	CA006: HSBC Community Account (81098454)	26,571.96	10,945.89
	CA007: HSBC Business Money Manager (21145134)	59,244.17	60,404.84
	CA008: National Savings Account	5,280.55	5,280.02
	CA009: Cash in hand (Cash)	—	—
	CA010: Petty Cash	335.00	335.00
	CA011: Barclays Community Account (63781151)	94,592.20	17,455.73
	CA012: Stock	1,000.00	1,000.00
	CA013: Cash Floats Lunch Club	91.00	91.00
	CA014: Lunch Club	—	—
	CA015: Flower account	624.55	624.55
	CA016: Youth Work	—	—
	CA017: Funds held by others	493.00	493.00
	Z05: Accounts Receivable	3,299.98	3,533.16
	Total Current assets	**191,532.41**	**100,163.19**
Liabilities			
	6699: Agency collections	(8,731.79)	(9,211.63)
	Z04: Accounts Payable	—	—
	Total Liabilities	**(8,731.79)**	**(9,211.63)**
	Net Asset surplus (deficit)	**2,406,613.80**	**2,312,015.02**

	As at 31/12/2022	As at 31/12/2021
Reserves		
Excess / (deficit) to date	90,889.38	389,994.81
Z01: Starting balances	2,312,015.02	1,922,020.21
Z02: Gains/(losses) on investment assets	3,709.40	—
Total Reserves	**2,406,613.80**	**2,312,015.02**

Represented by Funds

Unrestricted	183,969.33	126,939.24
Designated	1,833,064.01	1,837,565.71
Restricted	389,580.46	347,510.07
Endowment	—	—
Total	**2,406,613.80**	**2,312,015.02**

Notes to the Accounts

1 **Accounting policies**

Basis of preparation of the accounts

The financial statements have been prepared in accordance with all applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of fixed asset investments.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Investment Income

Investment income is included in the income and expenditure account on a received basis. Interest received from the bank and other deposits is also included on a receipts basis.

Deferred Income

In accordance with the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity Commissioners for England & Wales, grants received in advance and specified by the donor as relating to specific accounting periods, or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity, or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity Commissioners for England & Wales.

Resources Expended

The policy for including items within the relevant activity categories of resources expended is as follows:

Costs of generating funds
The costs of generating funds are inherent in operating as a church and are not considered capable of being separately identified.

Charitable activities
Charitable expenditure includes all expenditure directly and indirectly related to the objects of the charity.

Governance costs
Governance costs include all expenditure directly related to compliance with charitable and statutory requirements.

Unrealised and realised gains

Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, with gains and losses arising on similar categories of investments being netted off.

Stocks

Stocks are valued at the lower of cost and net realisable value.

Investments held by the charity

The policy for including investments in the accounts is as follows:

Listed investments have been included in the balance sheet at their mid-market value at the year end.

Unlisted investments comprise holdings in unit funds, these have been included in the balance sheet at the redemption values prevailing at the year end.

Fixed assets and depreciation

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation.

Freehold land and buildings were included at their estimated fair value in 2003. In the opinion of the Deacons their estimated residual values will not be materially different from their book values, hence depreciation has not been charged.

Immaterial items of less than £500 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Fittings and equipment - 15% reducing balance

A regular review of the likelihood of asset impairment is undertaken.

Capital grants

The managing trustees consider that, in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (revised June 2008), gifts of tangible fixed assets or grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to the relevant fixed asset fund after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the managing trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

A Designated Fixed Asset fund is maintained which represents the written down value of tangible fixed assets.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

Accounting for Legacies

Legacies are accounted for when in the opinion of the Deacons such receipts are reasonably certain and can be readily quantified.

Recognition of pension costs and pension assets and liabilities

The church contributes to the Baptist Ministers' Pension Scheme, a final salary (ie defined benefit) scheme, which at its last actuarial valuation was underfunded as at 31 December 2007. To try to rectify this, contributions were increased by a third from 1 January 2009, but despite this the situation of the fund was not improving as much as it needed to do, and during 2011 the Baptist Union decided, reluctantly, that it would need to close the scheme and replace it by a new defined contribution scheme. The old scheme was therefore frozen with effect from 31 December 2011, with the liabilities to members that had already been accumulated in it being preserved. The new scheme came into operation on 1 January 2012, and so members and churches are now contributing to this new scheme, and also continuing to contribute to the old scheme in order to reduce its shortfall of assets compared with liabilities.

2 **Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.....

CEMETERY ROAD BAPTIST CHURCH, SHEFFIELD

England & Wales - Charity number 1132964

Accounts

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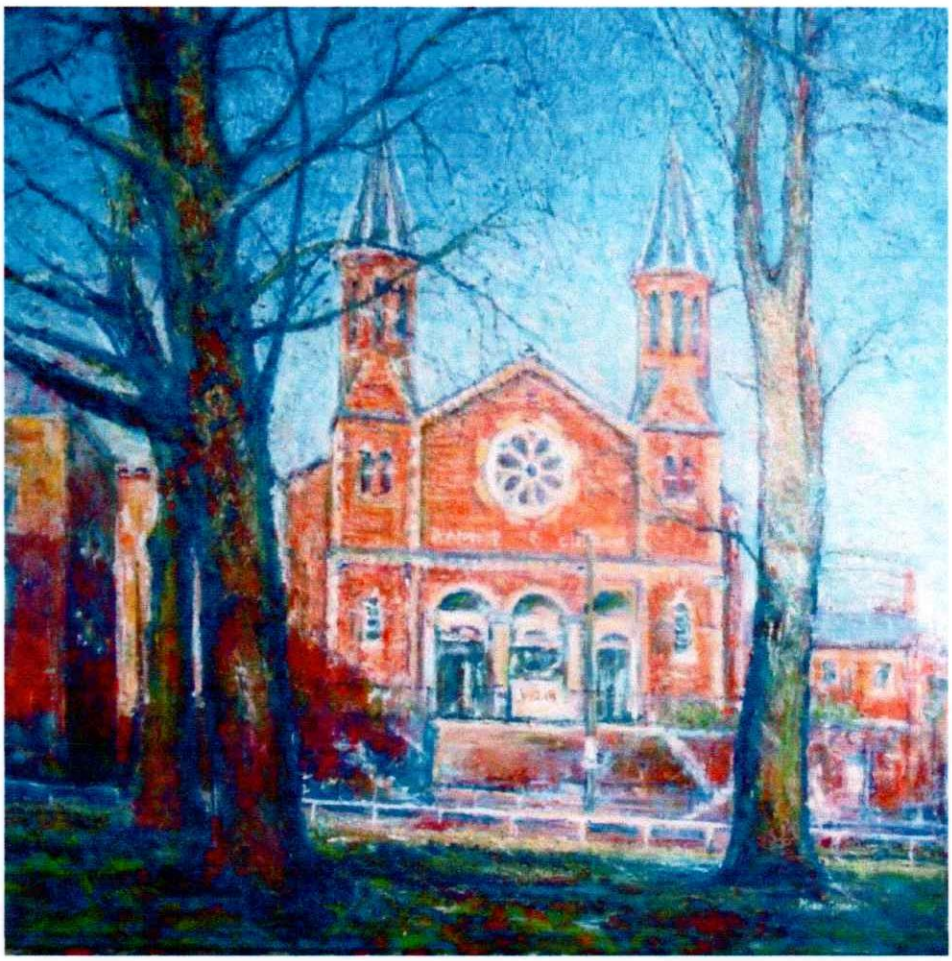
Trustees 'Report for Year Ending 31st December 2021

- Introduction
- Name, registered office and constitution of the charity
- Objectives and activities of the charity
  - A summary of the objects of the charity as set out in its governing document
  - Summary of the main activities of the charity in relation to its objects
- Achievements and performance of the charity
  - Summary of the main achievements and performance of the charity during the year
  - Public benefit that is provided by the charity
  - Structure, governance and management of the charity
  - Financial review
  - Related Parties and transactions with related parties
  - The members of the Board of Trustees of the charity at the date the report and accounts were approved were:

Independent Examiner's Report to the Trustees of Cemetery Road Baptist Church

Finance Report for Year Ending 31 December 2021

- Statement of Financial activities for the year ended 31 December 2021
- Balance Sheet as at 31 December 2021
- Notes to the Accounts



Trustees 'Report for Year Ending 31st December 2021.

Introduction

The Trustees are pleased to present their report and accounts for the year ended 31st December 2021.

The financial statements comply with current statutory requirements, the Statement of Recommended Practice – Accounting and Reporting by Charities (revised 2005).

Name, registered office and constitution of the charity

The full and only name of the charity is Cemetery Road Baptist Church.

The legal registration details are:

Date of formation	1839
The Principal Office is	11, Napier Street, Sheffield S11 8HA
Charity Registration Number	1132964
The telephone number is	0114 272 2179

Cemetery Road Baptist Church (the Church) was formed as an unincorporated charity in 1839. It was excepted from registration with the Charity Commission under section 3 (5) (b) of the Charities Act 1993. This exception was withdrawn when the Charities Act 2006 came into force. During 2009 the Church adopted a new constitution (based on the model provided by the Baptist Union of Great Britain) and applied to the Charity Commission to register. This application was accepted on 25th November 2009.

Objectives and activities of the charity

A summary of the objects of the charity as set out in its governing document

The objectives of the Church are set out in the constitution (adopted on 8th September 2009), as follows:

"The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world."

The new constitution also states that the activities of the Church may include, but are not restricted to:

- regular public worship, prayer, Bible study, preaching and teaching;
- baptism, as defined in the Union's Declaration of Principle;
- Holy Communion, which will usually be observed at least once a month;
- evangelism and mission, locally, regionally, nationally and internationally;
- the teaching, encouragement, welcome and inclusion of young people;
- nurture and growth of Christian disciples;
- education and training for Christian and community service;
- giving and encouraging pastoral care;
- supporting and encouraging charitable social action in the United Kingdom and abroad;
- encouraging relationships with and supporting Baptists and other Christians.

Summary of the main activities of the charity in relation to its objects

Church's services are held at least once a week and are open to members of the community. Holy Communion is usually observed once a month and baptismal services are held as appropriate. Each

service includes prayers of intercession and in 2014, we installed a post box outside the Church for prayer requests from the local community.

Every Sunday during the church service we offer activities for children and young people from 0 to 18 years of age. We offer a warm, welcoming and multicultural Junior Church, with a well-resourced crèche for the little ones and groups offering snacks and age appropriate crafts, games, bible learning and discussion for the older children and young people.

The work of the Church involves outreach projects which are planned to honour our commitment to serve God through caring for those in need and, when appropriate, to share the Gospel and introduce the Christian faith. Examples of this include: The Munch Club, Heritage Open Days and Street Pastors. All of these activities have involved considerable input of time and energy by the members of the Church, on a voluntary basis. In fact, we've calculated Church Members collectively volunteer over 5000 hours per year; this is the equivalent of three full time employees.

Within the fellowship of the church we encourage people to belong to one of several smaller groups, called Fellowship Groups. This enables closer friendships and fellowship to take place. Prior to the pandemic, approximately 80 people belonged to one of five Fellowship groups that met twice a month across the city. The meetings usually involved a bible study or topical discussion (with reference to the Bible), a time of sharing and a time of prayer. It is hoped that, as we move forward the Fellowship Groups will again begin to meet for fellowship and Bible Study.

Usually, we run various courses throughout the year to explore different aspects of the Christian faith or what it means to be a Christian today in more detail. During lockdown we continued to run Sunday services by Zoom. An enterprising member started a highly successful "Click and Connect" group on Thursday mornings which has now become a home study group, in addition to the home groups which are now able to meet again

Financially the Church relies on collections and donations from its members and others to support these activities, as detailed in the accounts. We also hold a number of special collections or appeals throughout the year to raise money for causes that the Church particularly wishes to support. Traditionally, the Church also holds an appeal each year at the time of the Church Anniversary. A number of members have chosen to give by standing order during the time we have been closed and this continues now we are open again.

It must be noted that our outreach projects were mainly closed during 2021 due to the pandemic, however we have been able to make contact with those local projects which are back up and running and are expecting to take part in the Sharrow Festival in 2022 and Lantern Festival in 2022

Summary of the main achievements and performance of the charity during the year

Ministry Review

The church re-opened for Sunday worship in early summer 2021, initially with limited numbers attending in keeping with COVID guidelines at the time. Our temporary minister, Andy West, came to the end this time with us in October 2021. Our Children and Families Pastor, Tony Harris, continued to contribute to the services on zoom (most memorably by the birth of baby rabbits at his family home at the start of the service on Easter Sunday) and in person once services resumed. He has

also moved on at the end of 2021 and is now working elsewhere. We therefore find ourselves without a minister and continue to look for our next minister via the Baptist Union.

We have been supported in running the church in the meanwhile by the Yorkshire Baptist Association who have provided guidance and support.

Church Growth

Congolese Fellowship

In March 2014, two families of Congolese refugees started worshipping with us on a Sunday and asked if they could use one of our rooms for a prayer meeting on a Sunday afternoon. They were keen to meet and be able to praise God and pray in their native tongue, Swahili. We agreed. Little did we know at the time how it would snowball. The group rapidly grew, with many Congolese families joining the Fellowship on a Sunday morning, and the praise and prayer meetings have become a regular feature of life at Cemetery Road Baptist Church, filling the Church with African music on a Sunday. This has now grown into Cross Cultural work to meet the needs of an ever more diverse group originating from Africa.

The Congolese fellowship has continued to thrive since re-opening the church. We have good links between the main church and the Congolese fellowship. One of the Congolese fellowship is one of the church trustees, Dative Mukamusoni, who provides excellent support and helps us to interact across the language barrier. The Congolese choir often sing at the main service and we are arranging communion services across both communities.

Iranian and Kurdish Fellowship

The Iranian fellowship has become rather reduced in numbers following lockdown and the subsequent re-opening. We continue to employ Mohsen Dehghan as a liaison for that group. He leads a bible study on Thursday evenings and has been helped in this by our church member, Peter Shepherd. We would hope to be able to re-start the Sunday morning service for our Iranian members which was taking place at the same time as the main service in the church hall but this is very much a work in progress

Junior Church and Youth Work

The number of children attending the church has been rather reduced as numbers of attendees has remained lower than prior to lockdown. We do still have a significant number and the youth leaders are still running classes every Sunday to accommodate juniors of all ages from creche up to 18. Over the last months several of the children have been involved in the project to design new windows for the church hall.

Outreach

This has been fairly limited in 2021 as a result of some of the continuing restrictions in general but also as a result of the reduced numbers attending the church in person. We have been more involved in local projects looking into 2022 as things have opened up and we have more people attending in person.

Pastoral Care

This has been a particular challenge during the pandemic. The Visitation Committee has kept in touch with various church members who have been unable to attend, for various reasons. The Zoom services and subsequent steamed services have been well received by those members unable to attend.

CRBC social media

Social Media has been of greater than usual significance during the lockdown years and it has been put to excellent use in keeping the church in touch in 2021.

In the first half of the year some Sunday services were conducted via Zoom. Once the church re-opened, the Sunday services have been streamed live during the service and are available afterwards for members to watch when they can.

We have a church WhatsApp group which has been very useful for keeping in touch.

The church also has a website which is under regular review and on which details of services etc. can be found.

Property

PAG, the Property Advisory Group, have continued to look after the buildings throughout the year. They have an ambitious plan for the refurbishing of the hall which included replacing its many windows with etched glass. This project is continuing into 2022 with excellent progress. The hall is used by a number of local groups including a choir as well as by church groups such as the Iranian fellowship.

They have also reviewed the small caretaker's house adjacent to the main church which has been used as a residence throughout.

The Munch Club

This has resumed on Tuesday mornings lead by a group of church members and has proved as popular as ever now people can attend.

The church involvement in Heritage Open Days has been on hold during 2021 however, the church will be taking part in 2022.

Supporting Other Organisations

Throughout the pandemic, and times of lockdown, the church and its members have continued to find financial support for the Baptist Union Home Mission Fund, and the Baptist Union World Mission, albeit in a much reduced level of support.

Our Harvest Appeal was again for the benefit of the Local Foodbank, and members again showed their support by providing fresh and tinned produce that was passed on to the foodbank

Future Plans

We continue to seek a new minister. The trustees and officers who have led the church during the pandemic have come to the end their terms so we start 2022 with new officers (secretary, treasurer and assistants as well as 7 new trustees). In the absence of a minister, we are exploring the appointing of a moderator to guide us into the next stage in our church life.

The Property Advisory Group is making progress with the plans to replace the windows in the hall and are reviewing the Caretaker's House to see how it may best be used.

Several external groups are back in our building at various times in the week for activities as diverse as support groups, lunch club and an art group

Public benefit that is provided by the charity.

The objectives of the Church and the public nature of the activities carried out to fulfil them, coupled with the open and free invitation to members of the public to participate in them, means they are accepted by the Charity Commission as giving rise to a public benefit. So, by working to meet our objectives, we are delivering a recognised public benefit.

The trustees confirm that they have paid due regard to the guidance provided by the Charity Commission on public benefit in planning and managing these activities during the year.

Structure, governance and management of the charity

Nature of the Governing Document and constitution of the charity

The Church is a member of the Baptist Union of Great Britain (BU) and the Yorkshire Baptist Association (YBA). The Church's current constitution was adopted on 8th September 2009, it was based on the model for Baptist Churches agreed with the Charity Commission by the BU. This constitution recognises the authority of the "property trusts" created by the original Trust Deed dated 30 December 1860. These governing documents impose no specific restrictions on the Church's activities, or on its investment powers, other than those imposed by general charity law.

The model constitution for Baptist Churches made provision at various points for local practice to be adopted. Our 'local practices' are documented in our standing orders, which were approved by the Church meeting on 8th November 2011.

Important features of our constitution are that all matters are subject to prayer and God's direction, and so decisions are made or ratified at the monthly meetings of Church members. All appointments are made by the members at these meetings, and they also have the power to terminate such appointments. The appointed ministers of the Church retain oversight of all spiritual matters but are answerable to the Church meeting through the Deacons.

Two key responsibilities of the managing trustees are to draw up an annual budget for each financial year, and to identify the major risks to which the charity is exposed when preparing or updating any strategic plans. During 2014 the Finance Advisory Group stood down and was replaced by the Finance Sub-Group of Deacons (a former member of the Finance Advisory Group was invited to join this group as well). The Church is satisfied that the systems are in place to mitigate their exposure to those major risks which have been so identified and reviewed.

The methods adopted for the recruitment and appointment of new trustees.
The constitution allows up to twelve members to be appointed as Deacons. Each such appointment requires approval by a majority of Church members. The Charity's Managing Trustees are both the Deacons and the Minister(s). The Managing Trustees meet regularly to discuss and plan objectives and the implementation of them. The induction and training of new trustees is overseen by the Minister and longstanding deacons, drawing where appropriate on resources made available by the BU and YBA.

The Church's custodian trustees are the YBA, which is an incorporated body.

Financial review

Transactions and financial position

The Statement of Financial Activities shows that during 2021 there was an overall net surplus of £389,995 represented largely by the net proceeds of the sale of 305 Cemetery Road, Sheffield. Income and expenditure on general running expenses has been much reduced than in recent years as the church remained closed for the first half of the year, and running expenses were consequently reduced. The church continues to rise to the challenge of finding sufficient funds to carry out the declared aims and objectives of the charity. 2021, saw many challenges and changes for the church, as it continued in interregnum. The church leadership has sometimes struggled to maintain our presence without a full-time lead minister, but we will be forever indebted to our Interim Minister and everyone else in our staff team, who, despite the difficulties have trusted in the Lord and gone about their tasks always with a smile on their faces.
The total reserves at the year end, after accounting for unrealised losses and, after revaluing investments, stands at £2,312,015 compared with £1,922,020 at the end of 2020. Of these figures £1,784,342 represents the estimated value of the church buildings, including the Caretakers cottage. The Manse at 305 Cemetery Road, Sheffield having been sold in the early part of 2021.

Financial performance and achievements

The performance of the church in terms of maintaining its ongoing work and developing its activities have already been described. In spiritual terms and in terms of delivering public benefit they represent a huge and vital part of the work of the church, though in financial terms many of them only account for relatively small sums. By contrast, much larger sums must be spent on running and maintaining the church buildings, to provide the base where these activities can take place and also the provision of staff to ensure that the charities aims and objectives are met. Whilst expenditure on running our buildings has been less demanding than in the past, due to the coronavirus pandemic, by far and away our revenue expenditure on our staff team has been a constant challenge throughout 2021. Our Associate Minister John Maison gave notice to leave his post, and he moved on in August, although he is still an active member of the church. Towards the latter end of 2021, our Interim Minister, Andy West gave notice to end his temporary position with us, and he left us at the end of October. At the end of her training contract our Associate Minister Meghan Byerly decided to continue her ministry elsewhere and moved on in November 2021. As a result of the loyal and faithful financial support from our members and others within our fellowship, and the readily available Government Job Retention Grant Scheme, the church had been able to maintain its full staff team to this point. We wish all those who have left us

during 2021 every success in their respective ministries elsewhere. The church will continue to seek further grant income where appropriate, and accept the challenge of finding more financial support to ensure that our outreach and mission work can continue. This is, of course, much more important now as we continue to come to terms with the continuing challenges which lie ahead and, with the Lord's help and guidance, head back to some sort of normality.

Related Parties and transactions with related parties

As detailed in the notes to the accounts, the church holds a special exemption granted by the Charity Commission to employ a trustee's spouse as Office Administrator. Mrs Jenny Cowling retired at the end of June 2014.

The members of the Board of Trustees of the charity at the date the report and accounts were approved were:

Secretary:	Ms. Lois McGrath
Treasurer:	Mr. David Timms
Assistant Secretary:	Mrs. Yvonne Timms
Assistant Treasurer:	Mr. Paul Riley
Deacons:	Mrs. Isobel Dexter, Ms Dative Mukamusoni, Mr Reza Pourreza, Dr. Anthony Cowling, Ms Olasula McKenzie and Mr. Niall Finn.

The Pandemic 2020

Due to the government restrictions in place and under the guidance of the Charity Commissioner and the Baptist Union of Great Britain the Trustees of the charity could manage the charity without reference to the church meeting. All managing decisions would then need to be ratified. There were two zoom church meetings in 2020 one to seek permission to sell the Manse. The second to agree the purchase of a replacement Manse and agree the wording for the Church Profile.

Annual General Meeting 2020

Due to the government restrictions in place and under the guidance of the Charity Commissioner and the Baptist Union of Great Britain the Trustees did not call an AGM. This is when Trustees at the end of their term would normally stand again or take a 12-month break if they had served a six-year term. The Officers are voted on their role yearly and as deacons every three years. As per our constitution this is a secret ballot of those present and extremely limited postal ballots. The accounts for 2019 and annual report were made available as required. All Trustees continued in their role to serve the fellowship in the hope that by November 2021 we would be able to a have an "in person" AGM.

Trustees' responsibilities statement - unincorporated charity

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 law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the

incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles 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.
- prepare 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 2nd October 2022.

Ms. Lois McGrath
Church Secretary

Independent Examiner's Report to the Trustees of Cemetery Road Baptist Church

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 12 to 15 of this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met

Mr Robert David Tyas
Tyas Shaw &Co
100 Myers Grove Lane
Sheffield
S6 5JH

Cemetery Road Baptist Church - 1132964

Analysis of income and expenditure
Selected period: 01 January 2021 to 31 December 2021

	Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
Income and endowments						
Donations and legacies						
I001 - Offerings & planned giving	75,500	—	—	—	75,500	83,069
I004 - Gift aid recovered	17,921	—	—	—	17,921	23,326
I005 - Donations & Appeals	21,816	—	149	—	21,966	13,415
I018 - Grants	12,861	—	31,100	—	43,961	195,126
Donations and legacies Totals	128,100	—	31,249	—	159,350	314,937
Income from charitable activities						
I008 - Room hire (Objects related)	2,160	—	—	—	2,160	2,160
I009 - Church activities	1,690	—	—	—	1,690	4,339
Income from charitable activities Totals	3,850	—	—	—	3,850	6,499
Other trading activities						
I006 - Fundraising Events	—	—	—	—	—	—
I007 - Lunch club & flowers	—	—	—	—	—	—
Other trading activities Totals	—	—	—	—	—	—
Investments						
I010 - Rent of 11NS	3,475	—	—	—	3,475	5,225
I013 - Income - listed fixed asset investments	—	—	—	—	—	—
I014 - Income - unlisted fixed asset investment	41	1	—	—	43	154
I015 - Other bank deposit interest received	103	—	—	—	103	118
I016 - Other Investment Income	—	—	—	—	—	—
I020 - Sale of Manse 305 Cemetry Road, Sheffiel	—	—	369,404	—	369,404	—
Investments Totals	3,620	1	369,404	—	373,026	5,498
Other income						
I011 - Sharrow festival	—	—	—	—	—	—
I012 - Room hire (not objects related)	1,080	—	—	—	1,080	1,661
I017 - Minister in Training Grant	—	—	—	—	—	—
I019 - Refunds	598	—	1,054	—	1,652	130
Other income Totals	1,678	—	1,054	—	2,733	1,792
Income and endowments Grand totals	137,249	1	401,709	—	538,961	328,727

Expenditure

There may be minor discrepancies in the totals if the pence are not being shown

	Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
Expenditure on charitable activities						
E001 - Salaries (Gross)	71,982	—	—	—	71,982	73,837
E002 - National Insurance (Employer)	7,890	—	—	—	7,890	12,665
E003 - Pension Contributions (Employer)	5,789	—	—	—	5,789	6,333
E004 - Working expenses & allowances	1,287	—	—	—	1,287	2,283
E005 - Staff training & study weeks	—	—	—	—	—	—
E006 - MiT Grant	—	—	—	—	—	—
E007 - Manse Gas & Electric	27	—	—	—	27	—
E008 - Manse Insurance	626	—	—	—	626	1,014
E009 - Manse upkeep & maintenance	—	—	—	—	—	1,186
E010 - Manse Water Rates	—	—	—	—	—	746
E011 - Manse Council Tax	189	—	—	—	189	1,888
E012 - Lease cost of second Manse	—	—	—	—	—	—
E013 - Visiting Speakers/Pulpit Supply	1,191	—	—	—	1,191	1,200
E014 - Presentations	—	—	—	—	—	—
E015 - Worship	1,453	—	—	—	1,453	1,041
E016 - Fellowship training & mission	547	—	44	—	591	2,899
E017 - Church Insurance	4,889	—	—	—	4,889	4,828
E018 - Church Telephones & Internet	2,012	—	—	—	2,012	1,760
E019 - Church upkeep & maintenance	9,681	1,848	11,828	—	23,358	176,755
E020 - Church Gas & Electric	5,990	—	—	—	5,990	10,995
E021 - Church Water (metered)	372	—	—	—	372	1,132
E022 - Cleaning	763	—	—	—	763	976
E023 - Printing, postage & stationery	3,512	—	—	—	3,512	3,115
E024 - Equipment Expenses	1,009	—	—	—	1,009	2,468
E025 - Other Church running expenses	14,044	—	—	—	14,044	5,529
E026 - 11NS Gas & Electric	—	—	—	—	—	249
E027 - 11NS Upkeep & Maintenance	255	—	—	—	255	—
E028 - Church Interior & Exterior Decorating	745	—	—	—	745	—
E029 - Denominational Outreach	—	—	—	—	—	—
E030 - Subs & giving to support wider Mission	983	—	—	—	983	1,112
E031 - Giving to other charities	—	—	—	—	—	—
E032 - International Outreach	—	—	—	—	—	—
E033 - Independent Examiner's fees	—	—	—	—	—	800
E034 - Other fees to Independent Examiner	—	—	—	—	—	—
E035 - Costs of Deacons/Church Meetings	—	—	—	—	—	—
E036 - Junior Church	—	—	—	—	—	—
E037 - Flowers	—	—	—	—	—	—
E038 - Legal Expenses	—	—	—	—	—	—
Expenditure on charitable activities Totals	135,244	1,848	11,872	—	148,966	314,820
Expenditure Grand totals	135,244	1,848	11,872	—	148,966	314,820

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There may be minor discrepancies in the totals if the pence are not being shown

Cemetery Road Baptist Church - 1132964

Balance Sheet detailed

		As at 31/12/2021	As at 31/12/2020
Fixed assets			
	FA001: NSB Income Bonds	11,000.00	11,000.00
	FA002: War Stock	—	—
	FA003: Unlisted investments	1,162.00	1,162.00
	FA004: Deposit at YBA	406,136.20	710.99
	FA007: Land & buildings	1,784,342.00	1,820,322.00
	FA008: Equipment & fittings	—	(3,509.00)
	Total Fixed assets	**2,202,640.20**	**1,829,685.99**
Current assets			
	CA004: Deposit at YBA	—	—
	CA006: HSBC Community Account (81098454)	10,945.89	15,474.22
	CA007: HSBC Business Money Manager (21145134)	60,404.84	49,287.71
	CA008: National Savings Account	5,280.02	5,242.28
	CA009: Cash in hand (Cash)	—	5,311.25
	CA010: Petty Cash	335.00	335.00
	CA011: Barclays Community Account (63781151)	17,455.73	6,659.29
	CA012: Stock	1,000.00	1,000.00
	CA013: Cash Floats Lunch Club	91.00	91.00
	CA014: Lunch Club	—	(1,381.00)
	CA015: Flower account	624.55	624.55
	CA016: Youth Work	—	2,084.30
	CA017: Funds held by others	493.00	493.00
	Z05: Accounts Receivable	3,533.16	3,903.11
	Total Current assets	**100,163.19**	**89,124.71**
Liabilities			
	6699: Agency collections	(9,211.63)	(9,371.63)
	Z04: Accounts Payable	—	6,162.12
	Total Liabilities	**(9,211.63)**	**(3,209.51)**
	Net Asset surplus (deficit)	**2,312,015.02**	**1,922,020.21**

	As at 31/12/2021	As at 31/12/2020
Reserves		
Excess / (deficit) to date	389,994.81	—
Z01: Starting balances	1,922,020.21	1,928,380.21
Z02: Gains/(losses) on investment assets	—	(6,360.00)
Total Reserves	**2,312,015.02**	**1,922,020.21**

Represented by Funds		
Unrestricted	126,939.24	124,933.93
Designated	1,837,565.71	1,839,412.88
Restricted	347,510.07	(42,326.60)
Endowment	—	—
Total	**2,312,015.02**	**1,922,020.21**

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Notes to the Accounts

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with all applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of fixed asset investments.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Investment Income

Investment income is included in the income and expenditure account on a received basis. Interest received from the bank and other deposits is also included on a receipts basis.

Deferred Income

In accordance with the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity Commissioners for England & Wales, grants received in advance and specified by the donor as relating to specific accounting periods, or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity, or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity Commissioners for England & Wales.

Resources Expended

The policy for including items within the relevant activity categories of resources expended is as follows:

Costs of generating funds

The costs of generating funds are inherent in operating as a church and are not considered capable of being separately identified.

Charitable activities

Charitable expenditure includes all expenditure directly and indirectly related to the objects of the charity.

Governance costs

Governance costs include all expenditure directly related to compliance with charitable and statutory requirements.

Unrealised and realised gains

Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, with gains and losses arising on similar categories of investments being netted off.

Stocks

Stocks are valued at the lower of cost and net realisable value.

Investments held by the charity

The policy for including investments in the accounts is as follows:

Listed investments have been included in the balance sheet at their mid-market value at the year end.

Unlisted investments comprise holdings in unit funds, these have been included in the balance sheet at the redemption values prevailing at the year end.

Fixed assets and depreciation

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation.

Freehold land and buildings were included at their estimated fair value in 2003. In the opinion of the Deacons their estimated residual values will not be materially different from their book values, hence depreciation has not been charged.

Immaterial items of less than £500 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Fittings and equipment - 15% reducing balance

A regular review of the likelihood of asset impairment is undertaken.

Capital grants

The managing trustees consider that, in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (revised June 2008), gifts of tangible fixed assets or grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to the relevant fixed asset fund after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the managing trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

A Designated Fixed Asset fund is maintained which represents the written down value of tangible fixed assets.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

Accounting for Legacies

Legacies are accounted for when in the opinion of the Deacons such receipts are reasonably certain and can be readily quantified.

Recognition of pension costs and pension assets and liabilities

The church contributes to the Baptist Ministers' Pension Scheme, a final salary (ie defined benefit) scheme, which at its last actuarial valuation was underfunded as at 31 December 2007. To try to rectify this, contributions were increased by a third from 1 January 2009, but despite

this the situation of the fund was not improving as much as it needed to do, and during 2011 the Baptist Union decided, reluctantly, that it would need to close the scheme and replace it by a new defined contribution scheme. The old scheme was therefore frozen with effect from 31 December 2011, with the liabilities to members that had already been accumulated in it being preserved. The new scheme came into operation on 1 January 2012, and so members and churches are now contributing to this new scheme, and also continuing to contribute to the old scheme in order to reduce its shortfall of assets compared with liabilities.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.....

CEMETERY ROAD BAPTIST CHURCH, SHEFFIELD

England & Wales - Charity number 1132964

Accounts

Trustees' Report for Year Ending 31st December 2020.

Introduction

The Trustees are pleased to present their report and accounts for the year ended 31st December 2020.

The financial statements comply with current statutory requirements, the Statement of Recommended Practice – Accounting and Reporting by Charities (revised 2005).

Name, registered office and constitution of the charity

The full and only name of the charity is Cemetery Road Baptist Church.

The legal registration details are:

Date of formation	1839
The Principal Office is	11, Napier Street, Sheffield S11 8HA
Charity Registration Number	1132964
The telephone number is	0114 272 2179

Cemetery Road Baptist Church (the Church) was formed as an unincorporated charity in 1839. It was excepted from registration with the Charity Commission under section 3 (5) (b) of the Charities Act 1993. This exception was withdrawn when the Charities Act 2006 came into force. During 2009 the Church adopted a new constitution (based on the model provided by the Baptist Union of Great Britain) and applied to the Charity Commission to register. This application was accepted on 25th November 2009.

Objectives and activities of the charity

A summary of the objects of the charity as set out in its governing document

The objectives of the Church are set out in the constitution (adopted on 8th September 2009), as follows:

"The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world."

The new constitution also states that the activities of the Church may include, but are not restricted to:

- regular public worship, prayer, Bible study, preaching and teaching;
- baptism, as defined in the Union's Declaration of Principle;
- Holy Communion, which will usually be observed at least once a month;
- evangelism and mission, locally, regionally, nationally and internationally;
- the teaching, encouragement, welcome and inclusion of young people;
- nurture and growth of Christian disciples;
- education and training for Christian and community service;
- giving and encouraging pastoral care;
- supporting and encouraging charitable social action in the United Kingdom and abroad;
- encouraging relationships with and supporting Baptists and other Christians.

Summary of the main activities of the charity in relation to its objects

Church's services are held at least once, usually twice, a week and are open to members of the community. Holy Communion is usually observed twice a month and baptismal services are held as appropriate. Each service includes prayers of intercession and in 2014, we installed a post box outside the Church for prayer requests from the local community.

Every Sunday during the church service we offer activities for children and young people from 0 to 18 years of age. We offer a warm, welcoming and multicultural Junior Church, with a well-resourced crèche for the little ones and groups offering snacks and age-appropriate crafts, games, bible learning and discussion for the older children and young people.

The work of the Church involves outreach projects which are planned to honour our commitment to serve God through caring for those in need and, when appropriate, to share the Gospel and introduce the Christian faith. Examples of this include: The Munch Club, the Soup Run, Lansdowne Coffee Mornings, Community meal and Street Pastors. All of these activities have involved considerable input of time and energy by the members of the Church, on a voluntary basis. In fact, we've calculated Church Members collectively volunteer over 5000 hours per year; this is the equivalent of three full time employees.

Within the fellowship of the church, we encourage people to belong to one of several smaller groups, called Fellowship Groups. This enables closer friendships and fellowship to take place. Approximately 80 people belong to one of five Fellowship groups that meet twice a month across the city. The meetings usually involve a bible study or topical discussion (with reference to the Bible), a time of sharing and a time of prayer.

Usually, we run various courses throughout the year to explore different aspects of the Christian faith or what it means to be a Christian today in more detail.

Financially the Church relies on collections and donations from its members and others to support these activities, as detailed in the accounts. We also hold a number of special collections or appeals throughout the year to raise money for causes that the Church particularly wishes to support. Traditionally, the Church also holds an appeal each year at the time of the Church Anniversary.

It must be noted that our outreach projects were mainly closed during 2020 due to the pandemic.

Achievements and performance of the charity

Summary of the main achievements and performance of the charity during the year

For this report the decision has been taken to again acknowledge the individual contributors to our annual report. We are very much a fellowship of many voices.

Ministry Review March 2021 Andy West- Interim Minister

It is almost a year since I took up my post after which we immediately went into lockdown. I have received a very warm welcome from staff, trustees and members for which I am grateful.

The situation into which I came was extremely complicated as the church not only felt the great loss of their former lead minister under difficult circumstances but wrestled with the new challenges of being church during the Covid Pandemic.

Much of 2020 was therefore spent addressing issues from the resignation of the lead minister while seeking to take the church to a place where it is ready to seek to call a new lead minister. In this respect it is a positive step that at the time of writing, a draft church profile is almost completed.

The staff team stepped up to the challenge of offering worship for our members online by posting material including sermons on the website. The move to a monthly live Zoom service has been a welcome step. It has been great to still be able to connect with visiting preachers who have been willing to record their sermons for us.

Because we have not physically been together in the building there has been concern on several fronts about how we can take extra steps to increase connectivity. It is good that the Congolese and Farsi communities have established their own online groups but the multilingual service bringing them together with the English-speaking fellowship received mixed reactions. The staff team learnt from this and would do it differently if we were to have another opportunity.

There is concern too for those who cannot connect via the website or Zoom, and we are trying to produce more regular Messengers and written updates. Tony has worked to keep connected with children and their families, and Meghan with those in need of specific pastoral care. Lizzy has started to work her way through the members list and is calling people on a newly acquired mobile phone to find out how people are doing and how they would like to be contacted.

We have established fortnightly staff team meetings which are slowly developing a sense of team identity and cooperation. The officers are invited to attend once a month.

It has been good to develop strong working relationships between the Ministers and The Officers by meeting at least once a month to talk about issues which may then be taken to the Deacons. They too have had a difficult year as they seek to serve the church in strange circumstances and at a distance, but by the end of 2020 it felt like there was a spirit of optimism and hope which would lead the church into the new things God has for us.

Opening the church for private prayer in Christmas week was welcomed by the 25 or so who attended but conducting funerals safely in the building has been a challenge and continues to be reviewed.

The challenge is to keep working hard to ensure connectivity with as many who have links to the fellowship as possible and try and move from a position of maintenance to mission going forward.

Church Growth

Congolese Fellowship

In March 2014, two families of Congolese refugees started worshipping with us on a Sunday and asked if they could use one of our rooms for a prayer meeting on a Sunday afternoon. They were keen to meet and be able to praise God and pray in their native tongue, Swahili. We agreed. Little did we know at the time how it would snowball. The group rapidly grew, with many Congolese families joining the Fellowship on a Sunday morning, and the praise and prayer meetings have become a regular feature of life at Cemetery Road Baptist Church, filling the Church with African music on a Sunday. This has now grown into Cross Cultural work to meet the needs of an ever more diverse group originating from Africa, in total there are 76 members in the Congolese Fellowship.

Services

We normally come together to worship on Sunday afternoon, but since March last year we have been holding our services on Zoom. We invited different people including pastor Andy to speak to us during our online services, but most of the people invited to preach were from outside UK from countries such as Rwanda, Netherlands, Canada.

We have been encouraging members to adhere to the government rules to protect themselves and others against the pandemic, and to stop it from spreading any further. The women who are members of our fellowship who give birth, are normally given a gift by other women. Last year members of our fellowship collected clothes to help people who are internally displaced in D R Congo, and whose houses were burned, and almost lost everything.

Plan for 2021

Our plan is to continue encouraging everyone to worship and to pray, but also to follow government rules to keep ourselves and others safe. We will continue our online services until the church reopens. We will also continue, and we intend to make it our aim to provide help for the needy as we did to a few widows in Burundi refugee camps where we bought them clothes.

Iranian Fellowship

As 2020 began, the Kurdish and Farsi fellowship meetings were continuing to take place at church, with about 12 Kurdish speakers and 40 Farsi speakers attending. While he was on Sabbatical leave, our lead minister James had asked me to speak at most of the meetings, and we were studying 1 Corinthians.
In January, both meetings were saddened to hear of James Chapman's resignation. In February, the church had issues with illegal drugs within the groups, and it was decided by the deacons that the Farsi meetings should be suspended for three weeks. The Farsi leadership objected to this, and called for the meetings to be discontinued altogether. Soon afterwards, the dangers of Covid-19 became apparent, and in mid-March, Government legislation made it impossible for either meeting to continue.
As time went by, concern for our Iranian friends grew. During the summer, the possibility of starting on-line meetings was raised. An exploratory, distanced gathering took place in Endcliffe Park on 2nd September, and weekly Zoom meetings for Farsi speakers started on 10th September, facilitated by a group from the church under the leadership of our Interim Minister. This continued for the rest of the year, with about 15 Farsi speakers participating. We have used *Come Follow Me,* a study book designed for Christians from a Muslim background, with an emphasis on discipleship.
We did not want the group to grow too large, but it became and also to start a monthly meeting for Kurds. These plans were put into effect at the beginning of 2021. A total of about 30 Iranians are now in attendance.
Our thanks are due to all those involved in organising, leading or interpreting at these groups – Andy, Catrin, Frances, Mohsen, Peter, Rita, Roo and Shiva. Many of our Iranian friends face considerable difficulties – separation from family, legal complications over asylum claims, sudden changes in accommodation, etc. They appreciate the efforts the church has made to maintain contact, and they look forward to the time when fellowship can be renewed at Cemetery Road.

Peter Shepherd.

Rotherham Fellowship Group

2019 was a strange year for the Rotherham fellowship group, the group was founded to meet the needs of several our Farsi members that travelled from Rotherham to worship with us on a Sunday. Unfortunately, the premises we were using (Costa coffee) had to close from August 2019 until February 2020 due to major works and a refurbishment. So, the group was left with no home for that period, however the members did come to the Thursday fellowship group as an alternative.

Mohsen and I led each group, the group were provided with drinks and snacks. Then we watched a video that would last about 40 minutes and then discuss it after. The group grew from 4 members to 10 one week, however some of the members after being granted asylum were then moved out of the area so an average each weekly attendance was 6.

There was progress made within the group, their Bible knowledge and basics in Christianity were growing each week, as was the confidence in opening up. The group are moving to a new premise once the Covid 19 restrictions are lifted, this will be in a comfortable office space with Wi-Fi and no public access so the discussions could potentially go deeper and for longer. The impact of the pandemic continues to delay the re-opening of this outreach.

Tony Harris and Mohsen Dehghan

Junior Church and Youth Work

Youth work –

This year has arguably been the hardest of my youthwork career so far, with the obvious restraints I have managed to transfer my work online with weekly kids' services, Zoom catch ups with all different age relevant groups, online mentoring 1-1 (with families' permission) and family zoom meetings. Ad-hoc projects have included an online nativity, holiday clubs and encouraging the younger members to join in with the main service.

One of the positive aspects of working from home has been the fact that I have attended many training sessions, these include all sorts of online youth work ideas, chaplaincy training, updated safeguarding training, data protection, listening skills, mental health training.

Website –

This year has been dominated by the website, although our website is very limited and a little basic, we have managed to post all the services, youth work, updates, events as well as many other pieces of information for the congregation. I have also managed to create a Youtube channel, twitter and Instagram account and re-vamp our Facebook page so that they all tie in and are not too hard to navigate.

Podcast –

The above in-turn then lead me to start posting podcasts to try and encourage people and to help keep everyone together and involved, this also led to 2 WhatsApp pages being set up, one for church chat and the other for prayers and further encouragement.

BMS –

I have also taken on the communication with Baptist World Mission (BMS) so I have been posting the BMS information on to the website as well as liaising with BMS directly and trying to organise guest speakers for later in the year, this has turned out well as the first Sunday we are back after lockdown is our church anniversary and we have Liz and Sergio coming to speak at CRBC.

Personal –

It's been a very strange 12 months, working from home, juggling kids, home schooling, work, married life all under the same roof 24/7 however the blessing has been that we had the tools (albeit basic) to be able to deliver. I am also incredibly grateful that I remained employed as we suffered my wife's redundancy at the hands of Covid. I have certainly learnt a lot from playing around with the website and techy bits, I have made some great contacts through various training seminars and have been involved in more preaching and general running of the church, all of which will help me gain more experience and understanding in my future ministry.

Tony Harris Youth and Families Pastor

Outreach

CRB Annual Report for 2020 –Property

We now have a new roof over our heads! In spite of the problems caused by the Covid outbreak, the church was able to proceed with renewing the roof above the main building in the summer. The concrete tiles from the late 1960s had failed, so we have used natural slate in the work, sourced from Spain but to a high French quality specification! In the sunniest part of the roof, we have installed solar panels, as an integral part of the structure in place of slate and these are now providing an income for the church. Stonework repairs and pointing were carried out whilst the scaffold was in place and extra insulation was installed in the roof space.

Much of the funding came from Landfill Tax, administered by Veolia and by the FCC Communities Foundation: indeed, Mike Green was working to secure such funding whilst work was in progress, and we were not sure if we would have enough to install the solar panels until the last minute. Sheffield Council's Community Infrastructure Levy, the Henry and Harry Bottom Trust, the Bernard Sunley Trust, the Allchurches Trust all contributed to the success.

The architects were Tom Crooks Architecture Ltd and the energy advisers were Ollio Building Performance Consultants. Contractors were Pinnacle Conservation Ltd and Homeco Energy.

In addition, we were able to secure a Government grant to aid us in improving the security of our building, with a new CCTV system and alarm system. Two sturdy gates were fitted to the yards on the Cemetery Road side. Installation was not as efficient as that of our roofers, but we got there in the end.

In spite of Mike's efforts, we were not able to secure funding to replace our ageing boilers and our Hall windows in 2020, but the search continues. Both projects are well beyond our normal budget and will have to await external help.

THE MUNCH CLUB

On the second Tuesday in March 2020, we held our last meal before we locked down because of the pandemic. I naively thought we would be opening up again by about June. I had little idea of what was to come. Our members coped very well during the lockdown. Most of them come in the vulnerable category so needed to isolate at home. Fortunately, most of them have family or friends nearby who are able to help when necessary. However, it did mean that they spent a lot of time at home on their own. As I slowly realised, we were in for a long haul I began to think of ways we could keep in contact with our members. Easter cards were sent to everyone in April. Phone calls have been made each week to all our members to check how they are getting on. It is hard when rushing around serving meals and clearing up to have any meaningful conversations but having spent time on the phone talking, I have got to know our people much better which is one positive thing that has come out of this lockdown.
At Christmas me and another two munch club volunteers took Advent calendars to all the people on our register. As we did not want to break with the tradition of buying our members a Christmas present, we delivered boxes of biscuits to everyone also. Christmas cards were sent through the post along with a quiz. Prizes for the winners of first, second and third place were also delivered. However, the question on everybody's lips continues to be when are we opening up again? Hopefully we will be able to do that soon.

Frances Allwood

Lansdowne Community Project

A small team of church members continues to meet weekly, on Thursday mornings, in the community room of the large Lansdowne flats complex. Our purpose is to serve and engage with people in our neighbourhood and to help build friendships and healthy community relations. Attendance is variable, with a handful of 'regulars', together with a dozen or so more casual visitors; we aim to provide a welcoming and safe place for those who are more disadvantaged and vulnerable. We have good links, too, with local Council workers and community police. Free refreshments are served and much appreciated! Due to the restrictions that came into place in March we have not met, A review of this outreach will take place once it is safe to meet in this way again.

The Thursday morning team

Heritage Open Days September 2020

CRB Virtual Heritage Open Day

The CRBC HOD Team initially decided that it could not deliver our normal heritage open day. A virtual Heritage Open Day, however, was delivered in September 2020 by a history undergraduate student from Sheffield Hallam University on behalf of CRB members. Najma Ali developed a video CRB Open Day for our web page – a 23-minute virtual history lesson of the church from its initial beginnings to the connections we have to the Caribbean and the various immigrant and refugee groups that have found a home here. It was based on three

CRB Church history posters, developed as an assessed history placement project by three history students – Najma Ali, Ruby McPhee and Elena Lloyd - under the supervision of Peter Shepherd and Graham Kitts. Plans for September 2021 are at an embryonic stage!

Mike Green

Pastoral Care

Flower Mission

The flowers in church were lovingly arranged each week by a dedicated team of nine ladies. In addition, two members arrange the flowers on the Sundays, they provide them.

The flowers were provided each week by members and friends of the fellowship.

The flower ministry did not end on a Sunday. Every Monday Michael and I took flowers around the city to many different people. These included the "shut ins", the bereaved, for special events and birthdays. We know the flowers bring joy and comfort to those we visit.

As we stopped meeting and went to online services following the "lockdown" there are those in the fellowship who have sent flowers of encouragement and remembrance to members of the fellowship

Linda and Michael Milnes

Visitation Committee

We were a small group who meet monthly; and have a list of church members who need visits as they are no longer able to worship with us on a Sunday. At our meeting we would sensitively and prayerfully discuss the needs of those on our list.

Each of us had people who we would visit and keep in contact with and were blessed to be able to keep in touch with these people and enjoy the company of those who we visited. We will need more people to join us.

We have been able to use funds from the Communion Fund to help with financial needs that have occurred. We continue to be responsible for the Christmas gifts donated by the church for members on our list and anyone in the church over 80 years old.

During the pandemic we could not do home visits. We maintained contact by phone, letters, Easter gifts and cards.

Please continue to pray for the committee and the members of our church who faithfully visit and keep in contact with.

Barbara Shemeld.

The Pastoral Group at CRBC

'Caring Friends' was setup due to the ever-increasing pastoral needs at CRB and never has that need been more evident than during the last 15 months of varying degrees of lockdown, we have all experienced due to the covid.

During this time, we have been unable to meet with family, friends and as a fellowship.

The group and many in the fellowship have been committed in their efforts to contacting those in the fellowship who are elderly, sick, or vulnerable and isolated, through telephone calls, cards, letters and sending flowers. We have tried to engage those who have not had access to the online services as well as those that have managed to navigate their IT systems.

We continue to show our love and support for each other through this ministry.

Beverley Caton

Supporting Home Mission Fund and Baptist Missionary Society

HMF

The fellowship at CRB has a long tradition of supporting the work of HM both in prayer and financially. The financial support is given both individually and collectively.

Paul Riley

Building Maintenance

Whilst the Church is the people not the building, many of these activities depend on the facilities that are provided by the church buildings and property. The church building dates back to 1859, whilst the rest of the premises date back to 1901. The buildings are grade 2 listed. Inevitably, the running costs of the Church buildings and their maintenance take up a significant portion of Church funds.

One of the key topics that came out of a SWOT analysis was use of the building. We recognised that maintaining a large, listed building could be a never-ending financial burden to the Church. But that bringing the buildings into greater use during the week, either by the Community or commercial organisations could be a much-needed source of income to the Church. Though we were keen that it should be done in a way that was sensitive to our Christian principals. With this in mind we have developed a 'Buildings for Growth' strategy to help us with our management of buildings.

Future plans
2020/21

"As mentioned previously it was with great sadness that the Trustees accepted the resignation of our Lead Minister Revd James Chapman. As this was not a planned departure

it left the fellowship shocked and saddened. With the support of our Regional Team the fellowship is moving through this season of change, challenge, self-exploration and seeking the will of God as we seek the way forward. During this period of interregnum, which will take several months, we will produce a church profile and seek a new Lead Minister.

The fellowship will not stand still during this period of interregnum, we will continue to fulfil our core objectives.

"The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world."

I would like to close by thanking the leadership and staff team for their commitment to serve the Kingdom of God by their commitment to serve this fellowship. Roles and responsibilities have changed and increased. They have risen to the challenge".

I wrote the above words at the beginning of 2020 for our 2019 Annual Report not fully comprehending what was ahead of us as a fellowship, nation and indeed world as we navigated the pandemic. All the above still stands but intensified as we moved through 2020. The understandable shock and sadness of circumstances of the resignation of our former Lead Minister has been challenging to meet the ensuing pastoral need. We were very quickly unable to gather, to quietly support one another following a service over a coffee, give a reassuring hug, visit each other's homes or meet up. We do not know how our fellowship will look as we move into 2021 and beyond. We move into 2021 with hope as we seek the discernment of the fellowship as we look to producing a church profile to begin the process to call a new Lead Minister. Our building may be closed but the Church is not.

Carol Moore Church General Secretary

Public benefit that is provided by the charity.

The objectives of the Church and the public nature of the activities carried out to fulfil them, coupled with the open and free invitation to members of the public to participate in them, means they are accepted by the Charity Commission as giving rise to a public benefit. So, by working to meet our objectives, we are delivering a recognised public benefit.

The trustees confirm that they have paid due regard to the guidance provided by the Charity Commission on public benefit in planning and managing these activities during the year.

Structure, governance and management of the charity

Nature of the Governing Document and constitution of the charity

The Church is a member of the Baptist Union of Great Britain (BU) and the Yorkshire Baptist Association (YBA). The Church's current constitution was adopted on 8th September 2009, it was based on the model for Baptist Churches agreed with the Charity Commission by the BU. This constitution recognises the authority of the "property trusts" created by the original Trust Deed dated 30 December 1860. These governing documents impose no specific restrictions on the Church's activities, or on its investment powers, other than those imposed by general charity law.

The model constitution for Baptist Churches made provision at various points for local practice to be adopted. Our 'local practices' are documented in our standing orders, which were approved by the Church meeting on 8th November 2011.

Important features of our constitution are that all matters are subject to prayer and God's direction, and so decisions are made or ratified at the monthly meetings of Church members.

All appointments are made by the members at these meetings, and they also have the power to terminate such appointments. The appointed ministers of the Church retain oversight of all spiritual matters but are answerable to the Church meeting through the Deacons.

Two key responsibilities of the managing trustees are to draw up an annual budget for each financial year, and to identify the major risks to which the charity is exposed when preparing or updating any strategic plans. During 2014 the Finance Advisory Group stood down and was replaced by the Finance Sub-Group of Deacons (a former member of the Finance Advisory Group was invited to join this group as well). The Church is satisfied that the systems are in place to mitigate their exposure to those major risks which have been so identified and reviewed.

The methods adopted for the recruitment and appointment of new trustees.
The constitution allows up to twelve members to be appointed as Deacons. Each such appointment requires approval by a majority of Church members. The Charity's Managing Trustees are both the Deacons and the Minister(s). The Managing Trustees meet regularly to discuss and plan objectives and the implementation of them. The induction and training of new trustees is overseen by the Minister and longstanding deacons, drawing where appropriate on resources made available by the BU and YBA.

The Church's custodian trustees are the YBA, which is an incorporated body.

Financial review

Transactions and financial position

The Statement of Financial Activities shows that during 2020 there was an overall net surplus of £13,907. Income and expenditure on general running expenses has been more balanced in recent years as the church rises to the challenge of finding sufficient funds to carry out the declared aims and objectives of the charity. 2020 saw many challenges and changes for the church, starting at the very beginning of the year when our lead minister formally and unexpectedly resigned. This has led to the church facing a period of interregnum as we search for a new lead minister. With the guidance and help of the Regional Ministers at Yorkshire Baptist Association, the church appointed an Interim Minister, Reverend Andy West, to lead the fellowship during these difficult and challenging times. Shortly after Andy's appointment, the church, along with the rest of the country entered into the first period of National Lockdown as a result of the Covid19 pandemic. This has resulted in the church being closed for the remainder of 2020, with resultant heavy losses of weekly donations and all rental income, as the full ramifications of the pandemic began to hit home. Half of our staff of eight were placed on Furlough leave, with the reminder tasked with the challenge of providing an online presence for our members and worshippers, backed up with pastoral support where needed in a socially distant and covid friendly way. The church leadership has sometimes struggled to maintain our presence without a full-time lead minister, but we will be forever indebted to our Interim Minister and everyone else in our staff team, who, despite the difficulties have trusted in the Lord and gone about their tasks always with a smile on their faces.

The total reserves at the year end, after accounting for unrealised losses and after revaluing investments, stands at £1,922,020 compared with £1,906,031 at the end of 2019. Of these figures £1,799,686 represents the estimated value of the church buildings (including the Manse at 305 Cemetery Road, Sheffield).

Financial performance and achievements

The performance of the church in terms of maintaining its ongoing work and developing its activities have already been described. In spiritual terms and in terms of delivering public benefit they represent a huge and vital part of the work of the church, though in financial terms many of them only account for relatively small sums. By contrast, much larger sums must be spent on running and maintaining the church buildings, to provide the base where these activities can take place and also the provision of a full staff team to ensure that the charities aims and objectives are met. Whilst expenditure on running our buildings has been less demanding than in the past, due to the coronavirus pandemic, by far and away our revenue expenditure on our staff team has been a constant challenge throughout 2020. As a result of the loyal and faithful financial support from our members and others within our fellowship, and the readily available Government Job Retention Grant Scheme, the church has been able to maintain its full staff team of Interim Lead Minister, Assistant Minister, Family Worker and Youth Pastor, Assistant Pastor, Farsi Worker, Office Administrator and Caretakers. Some small revenue grants have been received to help maintain our staff team and help with our outreach and Mission work in the community which has already been described. The church will continue to seek further grant income where appropriate and accept the challenge of finding more financial support to ensure that our outreach and mission work can continue. This is, of course, much more important now as we come to the end of government restrictions and, with the Lord's help and guidance, head back to some sort of normality.

Related Parties and transactions with related parties

As detailed in the notes to the accounts, the church holds a special exemption granted by the Charity Commission to employ a trustee's spouse as Office Administrator. Mrs Jenny Cowling retired at the end of June 2014.

The members of the Board of Trustees of the charity at the date the report and accounts were approved were:

Secretary:	Mrs. Carol Moore
Treasurer:	Mr Andrew Atkin
Associate Minister:	Rev Meghan Byerly
Deacons:	Mrs Frances Allwood, Mr. Nigel Bonson, Mrs. Beverley Caton, Mrs. Isobel Dexter, Mr Peter Harrison, Mrs Louise Finn, Mrs Yvonne Timms and Dative Mukamusoni.

Mr Reza Pourreza and Mr Richard Taylor joined the diaconate in 2020.

The Pandemic 2020

Due to the government restrictions in place and under the guidance of the Charity Commissioner and the Baptist Union of Great Britain it was agreed that the Trustees of the charity could manage the charity without reference to the church meeting. All managing decisions would then need to be ratified, as soon as reasonably practicable. There were two zoom church meetings in 2020 one to seek permission to sell the Manse. The second to agree the purchase of a replacement Manse and agree the wording for the Church Profile.

Annual General Meeting 2020

Due to the government restrictions in place and under the guidance of the Charity Commissioner and the Baptist Union of Great Britain the Trustees did not call an AGM. This

is when Trustees at the end of their term would normally stand again or take a 12-month break if they had served a six-year term. The Officers are voted on their role yearly and as deacons every three years. As per our constitution this is a secret ballot of those present and extremely limited postal ballots. The accounts for 2019 and annual report were made available as required. All Trustees continued in their role to serve the fellowship in the hope that by November 2021 we would be able to a have a in person AGM.

Trustees' responsibilities statement - unincorporated charity

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

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles 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.
- prepare 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 31st October 2021

Mrs. C. Moore
Church Secretary

Independent Examiner's Report to the Trustees of Cemetery Road Baptist Church

I report on the accounts for the charity for the year ended 31st December 2020 which are set out on the following pages:

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not require for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true' and fair 'view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

Mr Robert David Tyas
Tyas Shaw & Co
100 Myers Grove Lane
Sheffield
S6 5JH

Cemetery Road Baptist Church - 1132964

Analysis of income and expenditure
Selected period: 01 January 2020 to 31 December 2020

	Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
Income and endowments						
Donations and legacies						
I001 - Offerings & planned giving	83,069	—	—	—	83,069	99,020
I004 - Gift aid recovered	23,326	—	—	—	23,326	10,607
I005 - Donations & Appeals	12,042	—	1,372	—	13,415	15,931
I018 - Grants	45,207	—	149,918	—	195,126	60,303
Donations and legacies Totals	163,646	—	151,291	—	314,937	185,862
Income from charitable activities						
I008 - Room hire (Objects related)	2,160	—	—	—	2,160	2,160
I009 - Church activities	4,339	—	—	—	4,339	615
Income from charitable activities Totals	6,499	—	—	—	6,499	2,775
Other trading activities						
I006 - Fundraising Events	—	—	—	—	—	—
I007 - Lunch club & flowers	—	—	—	—	—	—
Other trading activities Totals	—	—	—	—	—	—
Investments						
I010 - Rent of 11NS	5,225	—	—	—	5,225	3,525
I013 - Income - listed fixed asset investments	—	—	—	—	—	—
I014 - Income - unlisted fixed asset investment	41	113	—	—	154	167
I015 - Other bank deposit interest received	118	—	—	—	118	168
I016 - Other Investment Income	—	—	—	—	—	—
Investments Totals	5,384	113	—	—	5,498	3,861
Other income						
I011 - Sharrow festival	—	—	—	—	—	—
I012 - Room hire (not objects related)	1,661	—	—	—	1,661	8,156
I017 - Minister in Training Grant	—	—	—	—	—	—
I019 - Refunds	130	—	—	—	130	335
Other income Totals	1,792	—	—	—	1,792	8,491
Income and endowments Grand totals	177,323	113	151,291	—	328,727	200,990
Expenditure						
Expenditure on charitable activities						
E001 - Salaries (Gross)	59,660	3,999	10,176	—	73,837	57,909
E002 - National Insurance (Employer)	12,665	—	—	—	12,665	9,978
E003 - Pension Contributions (Employer)	4,953	1,265	115	—	6,333	12,381

There may be minor discrepancies in the totals if the pence are not being shown

	Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
E004 - Working expenses & allowances	1,341	817	124	—	2,283	8,542
E005 - Staff training & study weeks	—	—	—	—	—	758
E006 - MiT Grant	—	—	—	—	—	—
E007 - Manse Gas & Electric	—	—	—	—	—	—
E008 - Manse Insurance	1,014	—	—	—	1,014	499
E009 - Manse upkeep & maintenance	985	201	—	—	1,186	38
E010 - Manse Water Rates	746	—	—	—	746	594
E011 - Manse Council Tax	1,888	—	—	—	1,888	1,819
E012 - Lease cost of second Manse	—	—	—	—	—	—
E013 - Visiting Speakers/Pulpit Supply	1,200	—	—	—	1,200	1,465
E014 - Presentations	—	—	—	—	—	—
E015 - Worship	1,041	—	—	—	1,041	1,123
E016 - Fellowship training & mission	1,499	400	1,000	—	2,899	8,025
E017 - Church Insurance	4,828	—	—	—	4,828	2,429
E018 - Church Telephones & Internet	1,760	—	—	—	1,760	1,597
E019 - Church upkeep & maintenance	15,537	65	161,151	—	176,755	70,075
E020 - Church Gas & Electric	10,995	—	—	—	10,995	20,109
E021 - Church Water (metered)	1,132	—	—	—	1,132	919
E022 - Cleaning	976	—	—	—	976	1,716
E023 - Printing, postage & stationery	3,115	—	—	—	3,115	5,026
E024 - Equipment Expenses	2,468	—	—	—	2,468	2,148
E025 - Other Church running expenses	5,529	—	—	—	5,529	7,520
E026 - 11NS Gas & Electric	249	—	—	—	249	—
E027 - 11NS Upkeep & Maintenance	—	—	—	—	—	1,436
E028 - Church Interior & Exterior Decorating	—	—	—	—	—	—
E029 - Denominational Outreach	—	—	—	—	—	5,250
E030 - Subs & giving to support wider Mission	1,112	—	—	—	1,112	759
E031 - Giving to other charities	—	—	—	—	—	788
E032 - International Outreach	—	—	—	—	—	5,000
E033 - Independent Examiner's fees	800	—	—	—	800	800
E034 - Other fees to Independent Examiner	—	—	—	—	—	—
E035 - Costs of Deacons/Church Meetings	—	—	—	—	—	—
E036 - Junior Church	—	—	—	—	—	723
E037 - Flowers	—	—	—	—	—	150
Expenditure on charitable activities Totals	135,503	6,749	172,567	—	314,820	229,587
Expenditure Grand totals	135,503	6,749	172,567	—	314,820	229,587



There may be minor discrepancies in the totals if the pence are not being shown

Cemetery Road Baptist Church - 1132964

Balance Sheet detailed

		As at 31/12/2020	As at 31/12/2019
Fixed assets			
	FA001: NSB Income Bonds	11,000.00	11,000.00
	FA002: War Stock	—	—
	FA003: Unlisted investments	1,162.00	1,162.00
	FA004: Deposit at YBA	710.99	6,860.00
	FA007: Land & buildings	1,820,322.00	1,820,322.00
	FA008: Equipment & fittings	(3,509.00)	(3,509.00)
	Total Fixed assets	**1,829,685.99**	**1,835,835.00**
Current assets			
	CA004: Deposit at YBA	—	—
	CA006: HSBC Community Account (81098454)	15,474.22	15,080.84
	CA007: HSBC Business Money Manager (21145134)	49,287.71	28,537.47
	CA008: National Savings Account	5,242.28	5,200.67
	CA009: Cash in hand (Cash)	5,311.25	5,311.25
	CA010: Petty Cash	335.00	335.00
	CA011: Barclays Community Account (63781151)	6,659.29	18,722.20
	CA012: Stock	1,000.00	1,000.00
	CA013: Cash Floats Lunch Club	91.00	91.00
	CA014: Lunch Club	(1,381.00)	(1,381.00)
	CA015: Flower account	624.55	624.55
	CA016: Youth Work	2,084.30	2,084.30
	CA017: Funds held by others	493.00	493.00
	Z05: Accounts Receivable	3,903.11	3,754.91
	Total Current assets	**89,124.71**	**79,854.19**
Liabilities			
	6699: Agency collections	(9,371.63)	(4,945.59)
	Z04: Accounts Payable	6,162.12	6,162.12
	Total Liabilities	**(3,209.51)**	**1,216.53**
	Net Asset surplus (deficit)	**1,922,020.21**	**1,914,472.66**

	As at 31/12/2020	As at 31/12/2019
Reserves		
Excess / (deficit) to date	13,907.55	—
Z01 Starting balances	1,939,912.66	1,939,912.66
Z02 Gains/(losses) on investment assets	(31,800.00)	(25,440.00)
Total Reserves	**1,922,020.21**	**1,914,472.66**

Represented by Funds		
Unrestricted	124,933.93	83,114.20
Designated	1,839,412.88	1,852,408.60
Restricted	(42,326.60)	(21,050.14)
Endowment	—	—
Total	**1,922,020.21**	**1,914,472.66**

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with all applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of fixed asset investments.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Investment Income

Investment income is included in the income and expenditure account on a received basis. Interest received from the bank and other deposits is also included on a receipts basis.

Deferred Income

In accordance with the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity Commissioners for England & Wales, grants received in advance and specified by the donor as relating to specific accounting periods, or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity, or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity Commissioners for England & Wales.

Resources Expended

The policy for including items within the relevant activity categories of resources expended is as follows:

Costs of generating funds
The costs of generating funds are inherent in operating as a church and are not considered capable of being separately identified.

Charitable activities
Charitable expenditure includes all expenditure directly and indirectly related to the objects of the charity.

Governance costs
Governance costs include all expenditure directly related to compliance with charitable and statutory requirements.

Unrealised and realised gains

Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, with gains and losses arising on similar categories of investments being netted off.

Stocks

Stocks are valued at the lower of cost and net realisable value.

Investments held by the charity

The policy for including investments in the accounts is as follows:

Listed investments have been included in the balance sheet at their mid-market value at the year end.

Unlisted investments comprise holdings in unit funds, these have been included in the balance sheet at the redemption values prevailing at the year end.

Fixed assets and depreciation

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation.

Freehold land and buildings were included at their estimated fair value in 2003. In the opinion of the Deacons their estimated residual values will not be materially different from their book values, hence depreciation has not been charged.

Immaterial items of less than £500 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Fittings and equipment - 15% reducing balance

A regular review of the likelihood of asset impairment is undertaken.

Capital grants

The managing trustees consider that, in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (revised June 2008), gifts of tangible fixed assets or grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to the relevant fixed asset fund after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the managing trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

A Designated Fixed Asset fund is maintained which represents the written down value of tangible fixed assets.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

Accounting for Legacies

Legacies are accounted for when in the opinion of the Deacons such receipts are reasonably certain and can be readily quantified.

Recognition of pension costs and pension assets and liabilities

The church contributes to the Baptist Ministers' Pension Scheme, a final salary (ie defined benefit) scheme, which at its last actuarial valuation was underfunded as at 31

December 2007. To try to rectify this, contributions were increased by a third from 1 January 2009, but despite this the situation of the fund was not improving as much as it needed to do, and during 2011 the Baptist Union decided, reluctantly, that it would need to close the scheme and replace it by a new defined contribution scheme. The old scheme was therefore frozen with effect from 31 December 2011, with the liabilities to members that had already been accumulated in it being preserved. The new scheme came into operation on 1 January 2012, and so members and churches are now contributing to this new scheme, and also continuing to contribute to the old scheme in order to reduce its shortfall of assets compared with liabilities.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.