

SHEFFIELD CHURCH OF THE NAZARENE

England & Wales · Charity number 1159621

Details

Status Registered

Legal form CIO

Registered 2014-12-15

Register [View on the Charity Commission register](#)

Contact

Address Church Of The Nazarene
Fitzroy Road
Sheffield
S2 3BB

Phone 01142500995

Email admin@sheffieldnazarene.com

Website www.sheffieldnazarene.com

Activities

Objects: THE OBJECTS OF THE CIO ARE THE ADVANCEMENT OF THE CHRISTIAN FAITH AS PART OF THE CHURCH OF THE NAZARENE INC AND THE DISTRICT PRINCIPALLY BUT NOT EXCLUSIVELY IN NORTHERN ENGLAND

Activities: 1. THE OBJECT OF THE CIO IS THE ADVANCEMENT OF THE CHRISTIAN FAITH (i.e. Church Services, groups, activities).2. The CIO provides secular activities to serve and enhance the local community (i.e. runs secular clubs and activities, partners with Gleadless Valley Foodbank, rents out rooms to individuals and organisations for a range of community activities).

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£118,643	£112,731	-	-
2023-09-30	£115,288	£178,046	-	-
2022-09-30	£122,611	£130,630	-	-
2021-09-30	£203,451	£154,566	-	-
2020-09-30	£96,996	£113,497	-	-

Trustees

Name	Role	Appointed
Beverley Ann Fitzjohn		2025-10-01
HELEN JANE ROBERTS		2014-10-22
PAUL SALMONS		2021-03-22
Robert Wayne Fitzjohn		2025-10-01
SIMON CHEATLE		2021-03-22
Samuel Hollingworth		2023-02-12
VIVIEN JESSOP		2021-03-22

SHEFFIELD CHURCH OF THE NAZARENE

England & Wales - Charity number 1159621

Accounts

Registered Charity Number: 1159621

Sheffield Church of The Nazarene
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
For the year ended 30 September 2024

Contents

	Page
Legal and administrative information	1
Trustees' annual report	2 – 6
Independent Examiner's Report	7
Receipts and payments account	8
Statement of assets and liabilities	9
Notes to the accounts	10 - 11

**Sheffield Church of the Nazarene
Legal and administrative information
For the year ended September 2023**

Trustees

	Position	Date Appointed
Helen Roberts	Secretary	24/12/2014
Paul Salmons	Treasurer	22/03/2021
Vivien Jessop		22/03/2021
Simon Cheatle		22/03/2021
Sam Hollingworth		12/02/2023

Key management

Rev Tommy Goodwin Interim Pastor 01/11/2023

Charity number

1159621

Contact address

Fitzroy Road
Sheffield
S2 3BB

Accountants

Seven Hills Accountants Limited
57 Burton Street
Sheffield S6 2HH

**Sheffield Church of The Nazarene
Trustees' annual report
For the year ended 30 September 2024**

The Trustees submit their annual report and the financial statements for the year ended 30 September 2024.

Structure, governance, and management

Sheffield Church of The Nazarene is a Charitable Incorporated Organisation which registered with the Charity Commission on 24 December 2014. Sheffield Church of The Nazarene is governed by the rules and regulations set down in its governing document.

Trustee Appointments

The Senior Pastor of the church is ex-officio chairperson of the Board of Charity Trustees and their position is reviewed after two years and then every four years after that. Following the resignation of Rev. Tracey Day on 31st August 2023 Rev Tommy Goodwin was appointed as Interim Pastor on the 1st November 2024. This is a part time position and due to its interim nature Rev Goodwin has not been appointed as a Trustee of the charity.

The remaining Trustees are elected annually by the members of Sheffield Church of The Nazarene at the annual general meeting held in February / March each year.

The Chairperson is ex officio by virtue of his/her office as Pastor of Sheffield Church of The Nazarene and the NYI and Children's Ministry representatives are also ex officio by virtue of their office within the Church. Since the resignation of Maria Prescott in August 2023 the leader of our Children's Ministries, Maggie Meade, chooses not to sit on the Board of Trustees.

Governance and Wider Network

The Board of Trustees meets regularly, normally on a monthly basis to consider the work and management of the church and assess and plan the financial and other aspects of the work and direction of the charity. The church/CIO is a member of the Church of The Nazarene British Isles South District (a Charitable Company Limited by Guarantee, Company No 7028764; Charity No 1133336) which in turn is a member of The Global Church of The Nazarene which has its headquarters in Lenexa, USA.

Committees

Committee chair and members are appointed annually by the Board of Trustees. Committees report to the Church Board monthly at Board meetings. Committees make recommendations to the Board but do not make decisions.

At the Board meeting in February 2024 it was agreed to stand down the Building Committee and for any items relating to the building to be brought straight to the Board. The bulk of the Building Project was completed in May 2016 and we returned to the building in September 2016. There was some continued remedial work which was completed in 2021. The Building Project was officially closed in October 2021 with the final payment to the architect. In view of this timeline of events disbanding the Building Committee in February 2024 seemed appropriate.

At the Board meeting in February 2024 it was agreed that the Finance Committee would continue to meet with less frequency. This decision was reached following the work done to implement all the District Finance Policies, which are now in place and reviewed every two years. The Finance Committee will meet at least once a year to review staff remuneration and make a recommendation to the Board.

**Sheffield Church of The Nazarene
Trustees' annual report - continued
For the year ended 30 September 2024**

Committee Members as at 30 September 2024:

Finance Committee

Paul Salmons Chair
Helen Roberts
Christine Ritchie
Barrie Ritchie (resigned Feb 2024)

Building Committee prior to February 2024

Sophie Peel-Yates Chair
Andrew Evens
Paul Salmons
Sam Hollingworth

NMI Committee

Simon Cheatle Chair
Christine Ritchie
Rev Bruce Lloyd
Helen Roberts
Sophie Peel-Yates (until February 2024)
Sam Hollingworth
Maggie Meade
Terri Hooke (from February 2024)

Health & Safety matters relating to the church are reviewed by the Church Administrator and taken to the Board for comment and approval.

Staffing

The Trustees recognise and are grateful for the hard work and commitment of all staff, all of who work over and above to promote the values and aims of the Church.

Salaries are reviewed annually in accordance with "Staff Pay Review Policy" and guidance provided by the holding trustee, Sheffield Church of the Nazarene British Isles South District. The recommendation from the holding trustee this year was a 10.1% increase, similar to the previous year, and representing a significant increase over the past 2 years.

Staff for this period have been:

	Date Appointed/Resigned
Jo Bambrough Administrator 8 hrs / wk	
June Saunders Cleaner 4.5 hrs / wk	
David Saunders Cleaner 2 hrs / wk	
Jackie-Anne Moxon Cleaner 2 hrs / wk	
Rev Tommy Goodwin Interim Pastor 32 hrs / wk	Appointed 01/11/2023

Risk Management

The risk management strategy of the church is in a continual process of formulation in response to the changing circumstances that could impact upon the work of the church.

The Board of Trustees, in considering this important task, take direction from on-going discussions with members both internally and through meetings with the Church of The Nazarene British Isles South District and other advisers, adopting appropriate policies as required or as they become necessary to the ongoing work of the church.

**Sheffield Church of The Nazarene
Trustees' annual report - continued
For the year ended 30 September 2024**

Objectives and Activities

The objects of the CIO are the advancement of the Christian faith as part of the church of the Nazarene inc. and the District principally but not exclusively in England.

In practice the charity undertakes the following:

- a) The advancement of the Christian faith as part of the Global Church of The Nazarene and the Church of the Nazarene British Isles South District.
- b) To serve and enhance the local community.

When planning our activities for the year the Board of Trustees has considered the Charity Commissions guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Review of the Year

The aims for the year included:

- The advancement of the Christian Faith as part of the international Church of the Nazarene and the District principally but not exclusively in Sheffield.
- Serving and enhancing the local community.
- Continuation of Christian worship meetings and promotion of the Christian faith in accordance with the principles of the Church of The Nazarene.
- Work with children and young people to promote the Christian faith and /or provide local social benefit.
- Work with senior adults to promote Christian faith and / or provide local social benefit.
- Continuing to develop links with the local community, to enhance the involvement of the church with relevant local agencies on behalf of the local community.
- Continue to partner with and make the church building available to relevant local agencies seeking to benefit the local community.
- Continue to support local foodbanks with donations.
- Actively recruit and support volunteers and involvement in groups and in the local community. During the year the charity fulfilled its aims by running a variety of activities and resources on line and in person.
- The church was open for, Sunday Services, Sunday School, Lunch Club for vulnerable adults, Wednesday Club for children in Years 3, 4, 5, and 6, Friday Club for Years 7 to 13, Toddler Group, Lunchbreak which incorporated Café Church once a month.
- Following a contact from Badminton UK in June 2024 we opened on a Tuesday morning for badminton for a 6-week period. Badminton has now been incorporated into our Tuesday morning Sportsbreak.
- Weekly prayer meeting continues on “zoom”.

We have been able to open up our building to hire to community based organisations and groups such as:

- Sarah Cotton Yoga
- AA
- Carfield Community Choir
- U3A A Capella Singers
- Dance Group
- Mother & Baby Yoga

**Sheffield Church of The Nazarene
Trustees' annual report - continued
For the year ended 30 September 2024**

Significant events during the period include:

Following discussion with the District Superintendent and the District Advisory Board, during August 2023 the Board of Trustees opened conversations with Rev Tommy Goodwin about the possibility of him joining the Sheffield church as interim pastor. Rev Goodwin visited Sheffield over the weekend of 16th and 17th September 2023 and as a result The Board of Trustees invited him to join the church as part-time interim pastor. This invitation was accepted in October and Rev Goodwin joined as part time interim pastor in November 2023. The role of interim pastor is by nature a temporary role and as such Rev Goodwin has not become a Trustee of the charity.

Badminton UK provided £250 to purchase badminton equipment and in June 2024 we started to run a "Badminton for All" session on a Tuesday morning. Badminton is now included in our Tuesday morning Sportbreak activity.

Volunteers

The work planned, activities undertaken and achievements attained would not have been possible without the active involvement and hard work of all of the members and friends of the charity without whom the substantial work of the charity could not be realised. The Board of Trustees is grateful for the work and support of all the members and friends of the church.

As at 30 September 2024 a total of 42 volunteers are willing to work with children, youth and vulnerable adults and have been vetted through the Church Safeguarding Policy and have an Enhanced DBS Disclosure. As at 30 September 2024 approximately 35 volunteers support the Church on a weekly basis.

Financial Review of the Year

The charity has continued throughout the year to meet and tailor the expenditure it incurs to the income received through rent for use of the building and through the tithe offerings and donations received. There is much more that the Board of Trustees would like to do and we continue to explore these and the use of possible grants that may be available to enable these plans to become a reality.

During the year grants were received as follows:

- £3,320 from Sheffield City Council for Luncheon Club
- £250 Badminton England

Reserves

The charity has a policy of keeping 3 month's regular outgoings in reserve. As at 30 September 2024 this target was £20,380.

Unrestricted cash funds held at 30 September 2024 were £21,897, slightly higher than the current target. The situation is regularly monitored by the Board of Trustees.

Sheffield Church of The Nazarene
Trustees' annual report - continued
For the year ended 30 September 2024

Plans for Future Periods

The Board of Trustees meets on a monthly basis to plan and look to the future of the charity. Under the guidance of our interim Senior Pastor Rev Tommy Goodwin, the aim of the Church for the coming year is to maintain the current objectives and activities as previously outlined, as well as to seek the appointment of a permanent Senior Pastor. In addition, it is anticipated that having accepted an offer on the current manse, alongside the Church's offer on a new house being accepted, the completion of the planned changed of manse will occur in the coming year.

The Trustees declare that they have approved the Trustees' report above on 19/12/24
and are signed on their behalf by:

Paul Salmons,

Print name: PAUL SALMONS

Position: CHURCH TREASURER

Independent Examiner's Report to the Trustees of Sheffield Church of The Nazarene ("the Charity")

I report to the Trustees on my examination of the accounts of the Charity for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity Trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Date: 19 December 2024

Sheffield Church of the Nazarene
Receipts & payments account
For the year ended 30 September 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total £	Unrestricted fund £	Restricted funds £	2023 Total £
Receipts							
Tithes, donations & gifts		69,874	11,772	81,646	65,392	8,722	74,114
Gift aid rebate		14,139	639	14,778	14,552	1,050	15,602
Grants		-	3,490	3,490	-	3,538	3,538
Room Hire		10,446	-	10,446	10,888	-	10,888
Events income (including subs)		3,969	4,172	8,141	5,096	5,781	10,877
Other income		142	-	142	269	-	269
Total receipts		98,570	20,073	118,643	96,197	19,091	115,288
Payments							
Staff costs	2	32,450	250	32,700	62,887	-	62,887
Travel and subsistence		1,566	-	1,566	1,992	-	1,992
Volunteer expenses		306	-	306	170	-	170
Visiting speaker costs		1,767	-	1,767	-	-	-
Utilities, inc telephones, broadband, TV licence and council tax		21,043	-	21,043	20,255	-	20,255
Buildings maintenance		5,632	-	5,632	15,405	-	15,405
Insurance		3,396	-	3,396	3,667	-	3,667
Equipment		1,676	211	1,887	251	506	757
Consumables		247	-	247	760	-	760
Professional fees		559	-	559	628	-	628
Events		7,274	6,392	13,666	5,618	8,727	14,345
Gifts and donations		1,770	11,445	13,215	851	10,624	11,475
Worship related		1,516	-	1,516	1,533	-	1,533
Training/Staff development		70	-	70	108	-	108
District budgets		12,847	-	12,847	12,527	-	12,527
Manse contribution		-	-	-	30,000	-	30,000
New Manse costs		1,439	-	1,439	-	-	-
Other costs		101	-	101	763	-	763
Independent examination fees	3	774	-	774	774	-	774
Total payments		94,433	18,298	112,731	158,189	19,857	178,046
Net receipts/(payments) for the year		4,137	1,775	5,912	(61,992)	(766)	(62,758)
Transfer between funds	4	2,255	(2,255)	-	1,901	(1,901)	-
Net movement in funds		6,392	(480)	5,912	(60,091)	(2,667)	(62,758)
Total funds brought forward		15,555	3,478	19,033	75,646	6,145	81,791
Total funds carried forward		21,947	2,998	24,945	15,555	3,478	19,033

**Sheffield Church of the Nazarene
Statement of assets and liabilities
As at 30 September 2024**

		2024	2023
		£	£
Cash assets			
Balances at bank and cash		24,945	19,033
Total		<u>24,945</u>	<u>19,033</u>
Debtors			
Gift aid claimable on gifts received up to 30 September		6,649	5,762
Room hire		165	33
HMRC payable re SMP refund		-	3,410
Gifts and donations		1,000	-
		<u>7,814</u>	<u>9,205</u>
Assets retained for the charity's own use			
	Basis of valuation		
Church property - renovation work	Cost	617,056	617,056
Manse	<i>no disclosure</i>		
Land	Cost	3,400	3,400
Equipment	Actual cost or estimated replacement cost	46,697	45,618
		<u>667,153</u>	<u>666,074</u>
<p>The legal title to the ownership of the church is the Church of the Nazarene British Isles South District (BISD) who is the "holding trustee". However, the usage of the property on an ongoing basis and the terms of disposal of the property are such that the Charity recognises the properties as being owned for accounting purposes.</p>			
Liabilities			
Accountancy & independent examination fee		810	774
Professional fees		113	149
		<u>923</u>	<u>923</u>

These Financial Statements are accepted by the trustees on 19/12/24

Signed on behalf of the trustees by:



Print name: PAUL SAWONS

Position: CHURCH TREASURER

Sheffield Church of the Nazarene
Notes to the accounts
For the year ended 30 September 2024

1 Receipts & payments account

Receipts and payments accounts are statements that summarise the movement of cash into and out of the organisation during the financial year. In this context "cash" includes cash equivalents, for example, bank accounts where cash can be readily withdrawn to pay for debts as they become due.

Funds

General funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose.

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

2 Staff costs

	2024 £	2023 £
Salaries	31,357	56,893
Employer's NI contributions	2,181	3,564
Employer's allowance	(2,181)	(3,564)
Employer's pension contributions	1,343	2,397
Redundancy	-	3,597
	<u>32,700</u>	<u>62,887</u>

The average number of employees during the year was 5 (2023: 7).

3 Fees paid to independent examiner's organisation

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

4 Restricted funds

	Balance b/fwd £	Receipts £	Payments £	Transfers £	Balance c/fwd £
Missions	472	8,277	(8,646)	-	103
Lunch club	1,166	8,420	(6,370)	(1,755)	1,461
Lunch Break	9	1,237	(861)	(365)	20
Children & Youth	211	180	(180)	-	211
Other	1,620	1,959	(2,241)	(135)	1,203
	<u>3,478</u>	<u>20,073</u>	<u>(18,298)</u>	<u>(2,255)</u>	<u>2,998</u>

Missions

Donations given and events held specifically to be spent on gifts and donations to missions are held in this fund, including balances for NMI and the balance of a donation used for a mission project in the local community.

Lunch club

The lunch club receives a grant from the Sheffield City Council to partially fund its activities, therefore the full income and expenditure is held in a restricted fund. £1,755 was transferred to unrestricted funds, representing the internal rent charge for use of the building.

Lunch Break

The Café Church receives funds by donations, therefore the full income and expenditure is held as a restricted fund. £365 was transferred to unrestricted funds, representing the internal rent charge for use of the building.

Children & Youth

Monies given to the Children & Youth departments to spend on their activities.

Sheffield Church of the Nazarene
Notes to the accounts - continued
For the year ended 30 September 2024

4 Restricted funds - continued

Other

Other monies given for restricted purposes are included in this fund, to ring-fence them according to the Donor's wishes.

<i>Previous year comparison</i>	<i>Balance b/fwd</i>	<i>Receipts</i>	<i>Payments</i>	<i>Transfers</i>	<i>Balance c/fwd</i>
	£	£	£	£	£
<i>Missions</i>	2,359	4,924	(6,811)	-	472
<i>Lunch club</i>	1,269	8,923	(7,226)	(1,800)	1,166
<i>Lunch Break</i>	24	980	(826)	(169)	9
<i>Children & Youth</i>	1,701	1,680	(2,213)	(957)	211
<i>Other</i>	792	2,584	(2,781)	1,025	1,620
	<u>6,145</u>	<u>19,091</u>	<u>(19,857)</u>	<u>(1,901)</u>	<u>3,478</u>

5 Related party transactions

Due to the structure of the charity, it is possible that various trustees and key management (including the pastor) (and family members) could be employed by the Sheffield Church of the Nazarene. Gross salaries for key management totalled £27,530 (2024: Gross salary and moving costs for trustees, key management (and family members) totalled £53,014).

Conflicted trustees do not vote on matters relating to salary changes. Employment of trustees and connected persons is permitted by section 7.2.3 and 7.3 of the constitution.

T Godwin (Interim pastor and key management) lived in the manse during the year and the charity pays for the property maintenance, council tax, water and insurance directly. This totalled £3,834 in the year (2024: Rev Tracey Day and David Day (trustees and key management) lived in the property - £3,324 was paid relating to the property).

Other trustees and their family have received travel expenses incurred during activities for the church and also small gifts for Christmas and Easter presents and gift vouchers as thank-you's for help.

As with other churches, trustees and their families donate regularly towards the work of the church. £19,408 was given towards the general work of the church (2023: £26,817) and restricted income given from trustees and their families amounted to £1,366 (2023: £1,203) for restricted purposes open to all members to give.

SHEFFIELD CHURCH OF THE NAZARENE

England & Wales - Charity number 1159621

Accounts

Registered Charity Number: 1159621

Sheffield Church of The Nazarene
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
For the year ended 30 September 2023

Contents

	Page
Legal and administrative information	1
Trustees' annual report	2 – 6
Independent Examiner's Report	7
Receipts and payments account	8
Statement of assets and liabilities	9
Notes to the accounts	10 - 11

Registered Charity Number: 1159621

Sheffield Church of The Nazarene
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
For the year ended 30 September 2023

Contents

	Page
Legal and administrative information	1
Trustees' annual report	2 – 6
Independent Examiner's Report	7
Receipts and payments account	8
Statement of assets and liabilities	9
Notes to the accounts	10 - 11

**Sheffield Church of the Nazarene
Legal and administrative information
For the year ended September 2023**

Trustees

	Position	Date Appointed	Date removed
Helen Roberts	Secretary	24/12/2014	
Philip Sidebotham		08/03/2020	12/02/2023
Paul Salmons	Treasurer	22/03/2021	
Vivien Jessop		22/03/2021	
Simon Cheatle		22/03/2021	
Rev Tracey Day		19/07/2021	31/08/2023
Sam Hollingworth		12/02/2023	
David Day		12/02/2023	31/08/2023

Key management

Rev Tracey Day Senior Pastor	until 31 August 2023
Rev Joseph Prescott Associate Pastor	until 31 August 2023

Charity number

1159621

Contact address

Fitzroy Road Sheffield S2 3BB

Accountants

Seven Hills Accountants Limited
57 Burton Street
Sheffield S6 2HH

Objectives and Activities

The objects of the CIO are the advancement of the Christian faith as part of the church of the Nazarene inc. and the District principally but not exclusively in England.

In practice the charity undertakes the following:

- a) The advancement of the Christian faith as part of the Global Church of The Nazarene and the Church of the Nazarene British Isles South District.
- b) To serve and enhance the local community.

When planning our activities for the year the PCC has considered the Charity Commissions guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Review of the Year

The aims for the year included:

- The advancement of the Christian Faith as part of the international Church of the Nazarene and the District principally but not exclusively in Sheffield.
- Serving and enhancing the local community.
- Continuation of Christian worship meetings and promotion of the Christian faith in accordance with the principles of the Church of The Nazarene.
- Work with children and young people to promote the Christian faith and /or provide local social benefit.
- Work with senior adults to promote Christian faith and / or provide local social benefit.
- Continuing to develop links with the local community, to enhance the involvement of the church with relevant local agencies on behalf of the local community.
- Continue to partner with and make the church building available to relevant local agencies seeking to benefit the local community.
- Continue to support Gleadless Valley Foodbank with donations.
- Actively recruit and support volunteers and involvement in groups and in the local community. During the year the charity fulfilled its aims by running a variety of activities and resources on line and in person.
- The church was open for, Sunday Services, Sunday School, Lunch Club for vulnerable adults, Wednesday Club for children in Years 3, 4, 5, and 6, Friday Club for Years 7 to 13, Toddler Group, Lunchbreak which incorporated Café Church once a month.
- Weekly prayer meeting continues on "zoom".
- The church was involved in the Sheffield –wide "Arise" initiative over Easter 2023

We have been able to open up our building to hire to community based organisations and groups such as:

- Sarah Cotton Yoga
- AA
- Carfield Community Choir
- U3A A Capella Singers
- Jane Collins Yoga

**Sheffield Church of The Nazarene
Trustees' annual report - continued
For the year ended 30 September 2023**

Significant events during the period include:

In March 2023 Jo Bambrough, Church Administrator, requested a reduction in her working hours from 10 per week to 8 per week. This was agreed and reviewed in September 2023 when it was confirmed that 8 hours per week were sufficient to cover the duties of the role.

Maria Prescott, Children and Youth Worker, started Maternity Leave in April 2023. In August Maria informed the Board of Trustees that she would not be returning from Maternity Leave, her resignation was accepted and she left the church on 31st August 2023.

Rev Tracey Day informed the Board of Trustees in May 2023 that she had been invited to preach at the Penycae Church of the Nazarene with a view to the church calling Rev Day to be their pastor. The Penycae church subsequently invited Rev Day to be their pastor and Rev Day resigned and left the Sheffield church on 31st August 2023.

During June and July the Board of Trustees reviewed the role of associate pastor. An associate pastor works under the direction and guidance of a senior pastor and in the absence of a senior pastor the role of associate pastor becomes untenable. The Board of Trustees also considered that a new senior pastor may choose to not prioritise the role of associate pastor. The Board of Trustees made the difficult decision to make the role of associate pastor redundant and Rev Joe Prescott left the church on 31st August 2023.

Following discussion with the District Superintendent and the District Advisory Board, during August the Board of Trustees opened conversations with Rev Tommy Goodwin about the possibility of him joining the Sheffield church as interim pastor. Rev Goodwin visited Sheffield over the weekend of 16th and 17th September and as a result The Board of Trustees invited him to join the church as part-time interim pastor. This invitation was accepted in October and Rev Goodwin joined as part time interim pastor in November 2023. The role of interim pastor is by nature a temporary role and as such Rev Goodwin will not become a Trustee of the charity.

Volunteers

The work planned, activities undertaken and achievements attained would not have been possible without the active involvement and hard work of all of the members and friends of the charity without whom the substantial work of the charity could not be realised. The Board of Trustees is grateful for the work and support of all the members and friends of the church.

As at 30 September 2023 a total of 42 volunteers are willing to work with children, youth and vulnerable adults and have been vetted through the Church Safeguarding Policy and have an Enhanced DBS Disclosure. As at 30 September 2023 approximately 35 volunteers support the Church on a weekly basis.

Financial Review of the Year

The charity has continued throughout the year to meet and tailor the expenditure it incurs to the income received through rent for use of the building and through the tithe offerings and donations received. There is much more that the Board of Trustees would like to do and we continue to explore these and the use of possible grants that may be available to enable these plans to become a reality.

Sheffield Church of The Nazarene
Trustees' annual report - continued
For the year ended 30 September 2023

During the year grants were received as follows:

- £3,538 from Sheffield City Council for Luncheon Club

Reserves

The charity has a policy of keeping 3 month's regular outgoings in reserve. As at 30 September 2023 this target was £15,500, which is significantly lower than last year due to current reduced staffing levels.

Unrestricted cash funds held at 30 September 2023 were £15,555. The situation is regularly monitored by the Board of Trustees.

Plans for Future Periods

The Board of Trustees meets on a monthly basis to plan and look to the future of the charity.

The Trustees declare that they have approved the Trustees' report above on
and are signed on their behalf by:

4/2/24

Paul Salmons

Print name:

PAUL SALMONS

Position:

TREASURER & TRUSTEE

Independent Examiner's Report to the Trustees of Sheffield Church of The Nazarene ("the Charity")

I report to the Trustees on my examination of the accounts of the Charity for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity Trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

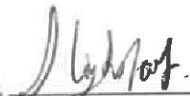
Independent examiner's statement

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

1. accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



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

Date:

8 February 2024

Sheffield Church of the Nazarene
Receipts & payments account
For the year ended 30 September 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total £	Unrestricted fund £	Restricted funds £	2022 Total £
Receipts							
Tithes, donations & gifts		65,392	8,722	74,114	63,489	21,010	84,499
Gift aid rebate		14,552	1,050	15,602	14,987	1,375	16,362
Grants		-	3,538	3,538	-	3,111	3,111
Room Hire		10,888	-	10,888	8,755	-	8,755
Events income (including subs)		5,096	5,781	10,877	3,935	4,041	7,976
Other income		269	-	269	1,699	-	1,699
Coronavirus Job Retention Scheme grant		-	-	-	209	-	209
Total receipts		96,197	19,091	115,288	93,074	29,537	122,611
Payments							
Staff costs	2	62,887	-	62,887	55,619	-	55,619
Travel and subsistence		1,992	-	1,992	1,349	-	1,349
Volunteer expenses		170	-	170	1,098	-	1,098
Utilities, inc telephones, broadband,							
TV licence and council tax		20,255	-	20,255	11,438	-	11,438
Buildings maintenance		15,405	-	15,405	8,219	10,000	18,219
Insurance		3,667	-	3,667	3,295	-	3,295
Equipment		251	506	757	1,795	264	2,059
Consumables		760	-	760	1,101	-	1,101
Professional fees		628	-	628	560	-	560
Events		5,618	8,727	14,345	5,145	6,370	11,515
Gifts and donations		851	10,624	11,475	759	8,861	9,620
Worship related		1,533	-	1,533	1,573	40	1,613
Training/Staff development		108	-	108	1,140	-	1,140
District budgets		12,527	-	12,527	10,525	-	10,525
Manse contribution		30,000	-	30,000	-	-	-
Other costs		763	-	763	534	-	534
Independent examination fees	3	774	-	774	945	-	945
Total payments		158,189	19,857	178,046	105,095	25,535	130,630
Net receipts/(payments) for the year		(61,992)	(766)	(62,758)	(12,021)	4,002	(8,019)
Transfer between funds	4	1,901	(1,901)	-	2,100	(2,100)	-
Net movement in funds		(60,091)	(2,667)	(62,758)	(9,921)	1,902	(8,019)
Total funds brought forward		75,646	6,145	81,791	85,567	4,243	89,810
Total funds carried forward		15,555	3,478	19,033	75,646	6,145	81,791

Sheffield Church of the Nazarene
Statement of assets and liabilities
As at 30 September 2023

	2023	2022
	£	£
Cash assets		
Balances at bank and cash	19,033	81,791
Total	<u>19,033</u>	<u>81,791</u>
Debtors		
Gift aid claimable on gifts received up to 30 September	5,762	7,226
Room hire	33	2,288
HMRC payable re SMP refund	<u>3,410</u>	<u>-</u>
	<u>9,205</u>	<u>9,514</u>
Assets retained for the charity's own use		
	Basis of valuation	
Church property - renovation work	Cost	617,056 617,056
Manse	<i>no disclosure</i>	
Land	Cost	3,400 3,400
Equipment	Actual cost or estimated replacement cost	<u>45,618 46,401</u>
		<u>666,074 666,857</u>

The legal title to the ownership of the church is the Church of the Nazarene British Isles South District (BISD) who is the "holding trustee". However, the usage of the property on an ongoing basis and the terms of disposal of the property are such that the Charity recognises the properties as being owned for accounting purposes.

The legal title to the Manse was transferred from BISD for £30,000 during the year. The total cost BISD remains the custodian trustee.

Liabilities		
Accountancy & independent examination fee	774	774
Professional fees	149	332
	<u>923</u>	<u>1,106</u>

These Financial Statements are accepted by the trustees on 4/2/24

Signed on behalf of the trustees by: 

Print name: PAUL SALMONS

Position: TREASURER & TRUSTEE

1 Receipts & payments account

Receipts and payments accounts are statements that summarise the movement of cash into and out of the organisation during the financial year. In this context "cash" includes cash equivalents, for example, bank accounts where cash can be readily withdrawn to pay for debts as they become due.

Funds

General funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose.

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

2 Staff costs

	2023 £	2022 £
Salaries	56,893	53,363
Employer's NI contributions	3,564	3,014
Employer's allowance	(3,564)	(3,014)
Employer's pension contributions	2,397	2,256
Redundancy	3,597	-
	<u>62,887</u>	<u>55,619</u>

The average number of employees during the year was 7.

3 Fees paid to independent examiner's organisation

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

4 Restricted funds

	Balance b/fwd £	Receipts £	Payments £	Transfers £	Balance c/fwd £
Missions	2,359	4,924	(6,811)	-	472
Lunch club	1,269	8,923	(7,226)	(1,800)	1,166
Lunch Break	24	980	(826)	(169)	9
Children & Youth	1,701	1,680	(2,213)	(957)	211
Other	792	2,584	(2,781)	1,025	1,620
	<u>6,145</u>	<u>19,091</u>	<u>(19,857)</u>	<u>(1,901)</u>	<u>3,478</u>

Missions

Donations given and events held specifically to be spent on gifts and donations to missions are held in this fund, including balances for NMI and the balance of a donation used for a mission project in the local community.

Lunch club

The lunch club receives a grant from the Sheffield City Council to partially fund its activities, therefore the full income and expenditure is held in a restricted fund. £1,800 was transferred to unrestricted funds, representing the internal rent charge for use of the building.

Lunch Break

The Café Church receives funds by donations, therefore the full income and expenditure is held as a restricted fund. £169 was transferred to unrestricted funds, representing the internal rent charge for use of the building.

Children & Youth

Monies given to the Children & Youth departments to spend on their activities. £1,025 was transferred to Other towards the Breakthru' costs.

Sheffield Church of the Nazarene
Notes to the accounts - continued
For the year ended 30 September 2023

4 Restricted funds - continued

Other

Other monies given for restricted purposes are included in this fund, to ring-fence them according to the Donor's wishes.

<i>Previous year comparison</i>	<i>Balance b/fwd</i>	<i>Receipts</i>	<i>Payments</i>	<i>Transfers</i>	<i>Balance c/fwd</i>
	£	£	£	£	£
<i>Missions</i>	1,257	4,104	(3,002)	-	2,359
<i>Lunch club</i>	717	8,004	(5,762)	(1,690)	1,269
<i>Lunch Break</i>	75	917	(558)	(410)	24
<i>Children & Youth</i>	1,485	881	(665)	-	1,701
<i>Building work</i>	-	10,000	(10,000)	-	-
<i>Other</i>	709	5,631	(5,548)	-	792
	<u>4,243</u>	<u>29,537</u>	<u>(25,535)</u>	<u>(2,100)</u>	<u>6,145</u>

5 Related party transactions

Various trustees and key management (and family members) were employed by the Sheffield Church of the Nazarene during the year. Conflicted trustees did not vote on matters relating to salary changes. Employment of trustees and connected persons is permitted by section 7.2.3 and 7.3 of the constitution. Gross salaries and moving costs for connected persons during the year totalled £53,014 (2022: £44,974).

Rev Tracey Day and David Day, trustees, lived in the manse during the year and the charity pays for the property maintenance, council tax, water and insurance directly. This totalled £3,324 in the year (2022: £4,030).

Other trustees and their family have received travel expenses incurred during activities for the church and also small gifts for Christmas and Easter presents and gift vouchers as thank-you's for help.

As with other churches, trustees and their families donate regularly towards the work of the church. £26,817 was given towards the general work of the church, and restricted income given from trustees and their families amounted to £1,203.

SHEFFIELD CHURCH OF THE NAZARENE

England & Wales - Charity number 1159621

Accounts

Sheffield Church of The Nazarene

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 30 September 2022

1	Legal and administrative information
2-5	Trustees' annual report
6	Independent Examiner's Report
7	Receipts and payments account
8	Statement of assets and liabilities
9-10	Notes to the accounts

Sheffield Church of The Nazarene
Contents

Sheffield Church of The Nazarene
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
For the year ended 30 September 2022

	Page
Legal and administrative information	1
Trustees' annual report	2 - 5
Independent Examiner's Report	6
Receipts and payments account	7
Statement of assets and liabilities	8
Notes to the accounts	9 - 10

Sheffield Church of The Nazarene
Legal and administrative information
for the year ended 30 September 2022

Sheffield Church of The Nazarene
 Trustees annual report
 for the year ended 30 September 2022

Trustees

	Position	Date Appointed	Date removed
Audrey Woodall		24/12/2014	20/02/2022
Barrie Ritchie		25/02/2019	20/02/2022
Helen Roberts	Secretary	24/12/2014	
Philip Sidebotham		08/03/2020	12/02/2023
Paul Salmons	Treasurer	22/03/2021	
Vivien Jessop		22/03/2021	
Simon Cheatle		22/03/2021	
Rev Tracey Day		19/07/2021	
Sam Hollingworth		12/02/2023	
David Day		12/02/2023	

Key management

Rev Tracey Day	Senior Pastor
Rev Joseph Prescott	Associate Pastor

Charity number

1159621

Contact address

Fitzroy Road
 Sheffield
 S2 3BB

Independent Examiner (and accountants)

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

Sheffield Church of The Nazarene
Trustees' annual report
For the year ended 30 September 2022

The Trustees submit their annual report and the financial statements for the year ended 30 September 2022.

Structure, governance and management

Sheffield Church of The Nazarene is a Charitable Incorporated Organisation which registered with the Charity Commission on 24 December 2014. Sheffield Church of The Nazarene is governed by the rules and regulations set down in its governing document.

Trustee Appointments

The Senior Pastor of the church is ex-officio chairperson of the Board of Charity Trustees and their position is reviewed after two years and then every four years after that. Rev. Tracey Day was appointed as Senior Pastor on the 19th July 2021.

The remaining Trustees are elected annually by the members of Sheffield Church of The Nazarene at the annual general meeting held in February / March each year.

The Chairperson is ex officio by virtue of his/her office as Pastor of Sheffield Church of The Nazarene and the NYI and Children's Ministry representatives are also ex officio by virtue of their office within the Church. The Assistant pastor, along with the Youth & Children's worker sit on the church board as non-voting, non-trustee members.

Governance and Wider Network

The Board of Trustees meets regularly, normally on a monthly basis to consider the work and management of the church and assess and plan the financial and other aspects of the work and direction of the charity.

The church/CIO is a member of the Church of The Nazarene British Isles South District (a Charitable Company Limited by Guarantee, Company No 7028764; Charity No 1133336) which in turn is a member of The Global Church of The Nazarene which has its headquarters in Lenexa, USA.

Committees

Committee chair and members are appointed annually by the Board of Trustees. Committees report to the Church Board monthly at board meetings. Committees make recommendations to the board but do not make decisions.

Committee Members as at 30 September 2022:

Finance Committee

Paul Salmons Chair
Helen Roberts
Barrie Ritchie
Sophie Peel-Yates
Christine Ritchie
David Day (from 13/02/2023)

Building Committee

Sophie Peel-Yates Chair
Audrey Woodall
Jonathan Holman
Andrew Evans
Paul Salmons
Joe Prescott (from 13/02/23)
Sam Hollingworth (from 13/02/2023)

Health and Safety Committee

Helen Roberts Chair
Jo Bambrough
Simon Cheatle

SDMI Committee

Simon Cheatle Chair
Jo Lomas
Christine Ritchie
Rev Bruce Lloyd
Sandra Lloyd
Rev Tracey Day
Maggie Meade

Staffing

The Trustees recognise and are grateful for the hard work and commitment of all staff, all of who work over and above to promote the values and aims of the Church.

Salaries are reviewed annually in accordance with "Staff Pay Review Policy" and guidance provided by the holding trustee, Sheffield Church of the Nazarene British Isles South District. Normally a 2.5% annual uplift is recommended by the holding trustee and implemented by the church.

Staff for this period have been:

			Date
			Appointed/Resigned
Rev Tracey Day	Senior Pastor	32 hrs / wk	
Rev Joseph Prescott	Associate Pastor	20 hrs / wk	Appointed 07/03/2022
Lina Antonio	Children & Family Worker	20 hrs / wk	Resigned 11/01/2022
Maria Prescott	Children and Youth worker	20 hrs / wk	Appointed 07/03/2022
Jo Bamborough	Administrator	10 hrs / wk	
June Saunders	Cleaner / admin assistant	4.5 hrs / wk	
David Saunders	Cleaner	2 hrs / wk	
Jackie-Anne Moxon	Cleaner	2 hrs / wk	

Risk Management

The risk management strategy of the church is in a continual process of formulation in response to the changing circumstances that could impact upon the work of the church.

The Board of Trustees, in considering this important task, take direction from on-going discussions with members both internally and through meetings with the Church of The Nazarene British Isles South District and other advisers, adopting appropriate policies as required or as they become necessary to the ongoing work of the church.

Objectives and Activities

The objects of the CIO are the advancement of the Christian faith as part of the church of the Nazarene inc. and the district principally but not exclusively in northern England.

In practice the charity undertakes the following:

- a) The advancement of the Christian faith as part of the Global Church of The Nazarene and the Church of the Nazarene British Isles South District.
- b) To serve and enhance the local community.

Public Benefit

The Trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. This report illustrates the activities undertaken to support the public benefit requirement.

Review of the Year

The aims for the year included:

- The advancement of the Christian Faith as part of the international Church of the Nazarene and the District principally but not exclusively in Sheffield.
- Serving and enhancing the local community.
- Continuation of Christian worship meetings and promotion of the Christian faith in accordance with the principles of the Church of The Nazarene.
- Work with children and young people to promote the Christian faith and /or provide local social benefit.
- Work with senior adults to promote Christian faith and / or provide local social benefit.
- Continuing to develop links with the local community, to enhance the involvement of the church with and relevant local agencies on behalf of the local community.
- Continue to partner with and make the church building available to relevant local agencies seeking to benefit the local community.
- Continue to support Gleadless Valley Foodbank with donations and volunteer time.
- Actively recruit and support volunteers and involvement in groups and in local community.

During the year the charity fulfilled its aims by running a variety of activities and resources on line and in person, the ending of Coronavirus Safety Guidelines allowed face-to-face meetings to resume:

- The church was open for, Sunday Services, Sunday School, Lunch Club for vulnerable adults, Wednesday Club for children in Years 3, 4, 5, and 6.
- Weekly prayer meeting continues on "zoom".
- Over Christmas 2021, in-person Sunday School, Wednesday Club Christmas Party, Youth Christmas Party and a Christmas Party for vulnerable people connected to the Church.
- Prior to the returning to in-person meetings, regular contact was maintained by Wednesday Club and Luncheon Club leadership to members, with letters, activities and gifts. Wednesday club and Luncheon club returned to their weekly in-person sessions in September 2021.
- Lunch-break reopened in September 2021.
- Monthly FNL meetings introduced in November 2021 on a trial basis with the aim of being able to increase the frequency of the meetings. Leadership and the number of suitable and willing volunteers remains a limiting factor.
- The church was involved in the Sheffield –wide "Arise" initiative over Easter 2022

With the lifting of Coronavirus restrictions we were able to open up our building to hire to community based organisations and groups such as:

- Sarah Cotton Yoga
- Piff-Paff Theatre Ltd
- AA
- Carfield Community Choir
- U3A A Capella Singers
- Jane Collins Yoga
- Tai Chi

Significant events during the period include:

- Staffing.
08/11/2021 Jackie-Anne Moxon was recruited to the role of Cleaner
11/01/2022 Lina Antonio resigned from the role of Children's worker

Since the arrival of Rev Tracey Day in July 2021, the Board of Trustees were continually reviewing the need to recruit to the team of staff, and in March 2022 made two appointments:

07/03/2022 Rev Joseph Prescott was appointed as Associate Pastor working 20 hours per week

07/03/2022 Maria Prescott was appointed as Children and Youth Worker to work 20 hours per week

Sheffield Church of The Nazarene
Trustees' annual report - continued
For the year ended 30 September 2022

Volunteers

The work planned, activities undertaken and achievements attained would not have been possible without the active involvement and hard work of all of the members and friends of the charity without whom the substantial work of the charity could not be realised. The Board of Trustees is grateful for the work and support of all the members and friends of the church.

As at 30 September 2022 a total of 42 volunteers are willing to work with children, youth and vulnerable adults and have been vetted through the Church Safeguarding Policy and have an Enhanced DBS Disclosure. As at 30 September 2022 approximately 35 volunteers support the Church on a weekly basis.

Financial Review of the Year

The charity has continued throughout the year to meet and tailor the expenditure it incurs to the income received through rent for use of the building and through the tithe offerings and donations received. There is much more that the Board of Trustees would like to do and we continue to explore these and the use of possible grants that may be available to enable these plans to become a reality.

During the year grants were received as follows:

- £3,111 from Sheffield City Council for Luncheon Club

Restricted income was received as follows:

- £4,144 donations and gift aid to various Missionary funds (Nazarene Missions International and local mission)
- £5,631 donations and gift aid relating to other specific funds (including Vulnerable people)
- £8,004 relating to the lunch club (including the grant)
- £917 relating to the Lunch Break
- £881 relating to specific activities within Children & Youth
- £10,000 for 'Acoustic work carried out on Hall Ceiling'
- £5,581 given for other specific purposes

Reserves

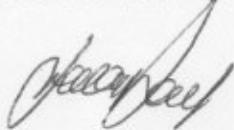
The charity has a policy of keeping 3 month's regular outgoings in reserve. As at 30 September 2022 this target was £26,000.

Unrestricted cash funds held at 30 September 2022 were £75,646. In February 2022 the Board of Trustees made a decision to appoint a part time associate pastor and a part time Children and Youth Worker, understanding that paying salaries to two additional staff would mean expenditure would exceed income and reserves would be used to meet the shortfall. This has continued throughout the year with expenditure exceeding income by some £10,000 as at 30 September 2022. The emerging cost of living crisis in 2023 has accelerated the overspend situation and is closely monitored by the Board of Trustees. The trustees plan to pay a significant sum to BIDS re the ownership of the Manse in 22/23, which will further reduce the free reserves held.

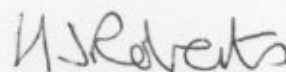
Plans for Future Periods

The Board of Trustees meets on a monthly basis to plan and look to the future of the charity.

The Trustees declare that they have approved the Trustees' report above on 7/6/23 and are signed on their behalf by:



Print name: Tracey Day
Chairperson



Print name: H J ROBERTS
Secretary

Independent Examiner's Report to the Trustees of Sheffield Church of The Nazarene ("the Charity")

I report to the Trustees on my examination of the accounts of the Charity for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity Trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Date: 8 June 2023

Sheffield Church of the Nazarene
 Receipts & payments account
 For the year ended 30 September 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total £	Unrestricted fund £	Restricted funds £	2021 Total £
Receipts							
Tithes, donations & gifts		63,489	21,010	84,499	54,128	8,667	62,795
Gift aid rebate		14,987	1,375	16,362	10,995	1,000	11,995
Grants		-	3,111	3,111	-	934	934
Room Hire		8,755	-	8,755	4,442	-	4,442
Events income (including subs)		3,935	4,041	7,976	525	389	914
Other income		1,699	-	1,699	90	-	90
Legacies		-	-	-	116,029	-	116,029
Coronavirus Job Retention Scheme grant		209	-	209	6,252	-	6,252
Total receipts		93,074	29,537	122,611	192,461	10,990	203,451
Payments							
Staff costs	2	55,619	-	55,619	26,940	-	26,940
Consultancy costs		-	-	-	9,878	-	9,878
Travel and subsistence		1,349	-	1,349	4,901	-	4,901
Volunteer expenses		1,098	-	1,098	-	-	-
Utilities, inc telephones, broadband,							
TV licence and council tax		11,438	-	11,438	6,901	-	6,901
Buildings maintenance		8,219	10,000	18,219	5,774	-	5,774
Insurance		3,295	-	3,295	2,941	-	2,941
Equipment		1,795	264	2,059	1,997	81	2,078
Consumables		1,101	-	1,101	1,306	470	1,776
Professional fees		560	-	560	400	-	400
Events		5,145	6,370	11,515	1,177	628	1,805
Gifts and donations		759	8,861	9,620	12,706	8,600	21,306
Worship related		1,573	40	1,613	2,146	-	2,146
Training/Staff development		1,140	-	1,140	-	-	-
District budgets		10,525	-	10,525	10,360	-	10,360
Loan repayments		-	-	-	56,760	-	56,760
Other costs		534	-	534	-	-	-
Independent examination fees	3	945	-	945	600	-	600
Total payments		105,095	25,535	130,630	144,787	9,779	154,566
Net receipts/(payments) for the year		(12,021)	4,002	(8,019)	47,674	1,211	48,885
Transfer between funds	4	2,100	(2,100)	-	1,034	(1,034)	-
Net movement in funds		(9,921)	1,902	(8,019)	48,708	177	48,885
Total funds brought forward		85,567	4,243	89,810	36,859	4,066	40,925
Total funds carried forward		75,646	6,145	81,791	85,567	4,243	89,810

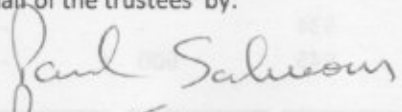
Sheffield Church of the Nazarene
Statement of assets and liabilities
As at 30 September 2022

	2022		2021	
	£	£	£	£
Cash assets				
Balances at bank and cash	81,791		89,810	
Total	81,791		89,810	
Debtors				
Gift aid claimable on gifts received up to 30 September	7,226		6,315	
Room hire	2,288		-	
	9,514		6,315	
Assets retained for the charity's own use				
Church property - renovation work	617,056		617,056	
Land	3,400		3,400	
Equipment	46,401		45,504	
	666,857		665,960	

The legal title to the ownership of the church is the Church of the Nazarene British Isles South District who is the "holding trustee". However, the usage of the property on an ongoing basis and the terms of disposal of the property are such that the Charity recognises the properties as being owned for accounting purposes.

	2022		2021	
	£	£	£	£
Liabilities				
Accountancy & independent examination fee	774		945	
Professional fees	332		120	
	1,106		1,065	

These Financial Statements are accepted by the trustees on 7/6/23

Signed on behalf of the trustees by:

 Print name: PAUL SALMONS

Position: TRUSTEE & TREASURER

1 Receipts & payments account

Receipts and payments accounts are statements that summarise the movement of cash into and out of the organisation during the financial year. In this context "cash" includes cash equivalents, for example, bank accounts where cash can be readily withdrawn to pay for debts as they become due.

Funds

General funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose.

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

2 Staff costs	2022	2021
	£	£
Salaries	53,363	25,916
Employer's NI contributions	3,014	857
Employer's allowance	(3,014)	(857)
Employer's pension contributions	2,256	1,024
	55,619	26,940

The average number of employees during the year was 6.

3 Fees paid to independent examiner's organisation

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

4 Restricted funds

	Balance b/fwd	Receipts	Payments	Transfers	Balance c/fwd
	£	£	£	£	£
Missions	1,257	4,104	(3,002)	-	2,359
Lunch club	717	8,004	(5,762)	(1,690)	1,269
Lunch Break	75	917	(558)	(410)	24
Children & Youth	1,485	881	(665)	-	1,701
Building work	-	10,000	(10,000)	-	-
Other	709	5,631	(5,548)	-	792
	4,243	29,537	(25,535)	(2,100)	6,145

Missions

Donations given and events held specifically to be spent on gifts and donations to missions are held in this fund, including balances for NMI and the balance of a donation used for a mission project in the local community.

Lunch club

The lunch club receives a grant from the Sheffield City Council to partially fund its activities, therefore the full income and expenditure is held in a restricted fund. £1,690 was transferred to unrestricted funds, representing the internal rent charge for use of the building.

Lunch Break

The Café Church receives funds by donations, therefore the full income and expenditure is held as a restricted fund. £410 was transferred to unrestricted funds, representing the internal rent charge for use of the building.

Children & Youth

Monies given to the Children & Youth departments to spend on their activities.

4 Restricted funds - continued

Building work

Monies given towards acoustic work.

Other

Other monies given for restricted purposes are included in this fund, to ring-fence them according to the Donor's wishes.

Previous year comparison

	<i>Balance</i>				<i>Balance</i>
	<i>b/fwd</i>	<i>Receipts</i>	<i>Payments</i>	<i>Transfers</i>	<i>c/fwd</i>
	£	£	£	£	£
<i>Missions</i>	1,923	6,817	(6,247)	(1,236)	1,257
<i>Lunch club</i>	528	1,546	(1,197)	(160)	717
<i>Lunch Break</i>	111	105	(51)	(90)	75
<i>Children & Youth</i>	1,000	400	(110)	195	1,485
<i>Other</i>	504	2,122	(2,174)	257	709
	<u>4,066</u>	<u>10,990</u>	<u>(9,779)</u>	<u>(1,034)</u>	<u>4,243</u>

5 Related party transactions

Various trustees and key management (and family members) were employed by the Sheffield Church of the Nazarene during the year. Conflicted trustees did not vote on matters relating to salary changes. Employment of trustees and connected persons is permitted by section 7.2.3 and 7.3 of the constitution. Gross salaries and moving costs for connected persons during the year totalled £44,974 (2021: £14,650).

Rev Tracey Day and David Day, trustees, lived in the manse during the year and the charity pays for the property council tax, water and insurance directly. This totalled £4,030 in the year (2021: £3,210).

Other trustees and their family have received travel expenses incurred during activities for the church and also small gifts for Christmas and Easter presents and gift vouchers as thank-you's for help.

As with other churches, trustees and their families donate regularly towards the work of the church. £39,624 was given towards the general work of the church, and restricted income given from trustees and their families amounted to £1,860.

SHEFFIELD CHURCH OF THE NAZARENE

England & Wales - Charity number 1159621

Accounts

Registered Charity Number: 1159621

Sheffield Church of The Nazarene

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 30 September 2021

**Sheffield Church of The Nazarene
Contents**

	Page
Legal and administrative information	1
Trustees' annual report	2 - 6
Independent Examiner's Report	7
Receipts and payments account	8
Statement of assets and liabilities	9
Notes to the accounts	10 - 11

**Sheffield Church of The Nazarene
Legal and administrative information
for the year ended 30 September 2021**

Trustees

	Position	Date Appointed	Date removed
Alan Robertson		08/02/2015	22/03/2021
Audrey Woodall		24/12/2014	20/02/2022
Barrie Ritchie		25/02/2019	20/02/2022
Helen Roberts	Secretary	24/12/2014	
Luke Berry	NYI President/Treasurer	25/02/2019	22/03/2021
Mark Strong	Temporary chairperson	24/12/2014	22/03/2021
Philip Sidebotham		08/03/2020	
Rhiannon Meade		04/03/2018	22/03/2021
Tom Salmons		04/03/2018	08/11/2020
Paul Salmons	Treasurer	22/03/2021	
Vivien Jessop		22/03/2021	
Simon Cheatle		22/03/2021	
Rev Tracey Day		19/07/2021	

Charity number

1159621

Contact address

Fitzroy Road
Sheffield
S2 3BB

Independent Examiner

Sarah Lightfoot, FCA DChA
On behalf of:
VAS Community Accountancy
The Circle
33 Rockingham Lane
Sheffield
S1 4FW

**Sheffield Church of The Nazarene
Trustees' annual report
For the year ended 30 September 2021**

The Trustees submit their annual report and the financial statements for the year ended 30 September 2021.

Structure, governance and management

Sheffield Church of The Nazarene is a Charitable Incorporated Organisation which registered with the Charity Commission on 24 December 2014. Sheffield Church of The Nazarene is governed by the rules and regulations set down in its governing document.

Trustee Appointments

The Senior Pastor of the church is ex-officio chairperson of the Board of Charity Trustees and their position is reviewed after two years and then every four years after that. Rev. Tracey Day was appointed as Senior Pastor on the 19th July 2021.

The remaining Trustees are elected annually by the members of Sheffield Church of The Nazarene at the annual general meeting held in February / March each year.

The Chairperson is ex officio by virtue of his/her office as Pastor of Sheffield Church of The Nazarene and the NYI and Children's Ministry representatives are also ex officio by virtue of their office within the Church. The Pastors of the church are ex-officio Trustees of the CIO.

Governance and Wider Network

The Board of Trustees meets regularly, normally on a monthly basis to consider the work and management of the church and assess and plan the financial and other aspects of the work and direction of the charity.

The church/CIO is a member of the Church of The Nazarene British Isles South District (a Charitable Company Limited by Guarantee, Company No 7028764; Charity No 1133336) which in turn is a member of The Global Church of The Nazarene which has its headquarters in Lenexa, USA.

Committees

Committee chair and members are appointed annually by the Board of Trustees. Committees report to the Church Board monthly at board meetings. Committees make recommendations to the board but do not make decisions.

Committee Members as at 30 September 2021

Finance Committee

Paul Salmons (from 23/04/2021) Chair
Helen Roberts
Barrie Ritchie
Sophie Peel-Yates
Christine Ritchie (from 23/04/2021)

SDMI Committee (from 23//04/2021)

Simon Cheatle Chair
Jo Lomas
Christine Ritchie
Rev Bruce Lloyd
Sandra Lloyd
Rev Tracey Day
Maggie Meade

Building Committee

Sophie Peel-Yates Chair
Audrey Woodall
Jonathan Holman
Andrew Evans
Paul Salmons(From 23/4/22)

Health and Safety Committee

Helen Roberts Chair
Jo Bambrough (from 23/04/2021)
Simon Cheatle (from 23/04/2021)

**Sheffield Church of The Nazarene
Trustees' annual report - continued
For the year ended 30 September 2021**

Staffing

The Trustees recognise and are grateful for the hard work and commitment to all staff, all of who work over and above to promote the values and aims of the Church.

Salaries are reviewed annually in accordance with "Staff Pay Review Policy" and guidance provided by the holding trustee, Sheffield Church of the Nazarene British Isles South District. Normally a 2.5% annual uplift is recommended by the holding trustee and implemented by the church.

Staff for this period have been:

			Date Resigned
Rev Tracey Day	Senior Pastor	32 hrs / wk	
Tom Salmons	Associate Pastor	37.5 hrs / wk	08/11/2020
Lina Antonio	Children & Family Worker	20 hrs / wk	11/01/2022
Sophie Peel-Yates	Administrator	5 hrs / wk	31/03/2021
Jo Bamborough	Administrator	10 hrs / wk	
June Saunders	Cleaner / admin assistant	6.5 hrs / wk	
Hannah Davies	Cleaner	2 hrs / wk	02/09/2020
David Saunders	Cleaner	2 hrs / wk	
Jackie-Anne Moxon	Cleaner	2 hrs / wk	

Arthur Snijders was commissioned as a Pastoral Consultant, on a self-employed basis, from 01/10/2020 until 31/07/2021

Risk Management

The risk management strategy of the church is in a continual process of formulation in response to the changing circumstances that could impact upon the work of the church.

The Board of Trustees, in considering this important task, take direction from on-going discussions with members both internally and through meetings with the Church of The Nazarene British Isles South District and other advisers, adopting appropriate policies as required or as they become necessary to the ongoing work of the church.

Objectives and Activities

The objects of the CIO are the advancement of the Christian faith as part of the church of the Nazarene inc. and the district principally but not exclusively in northern England.

In practice the charity undertakes the following:

- a) The advancement of the Christian faith as part of the Global Church of The Nazarene and the Church of the Nazarene British Isles South District.
- b) To serve and enhance the local community.

Public Benefit

The Trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. This report illustrates the activities undertaken to support the public benefit requirement.

Sheffield Church of The Nazarene
Trustees' annual report - continued
For the year ended 30 September 2021

Review of the Year

The aims for the year included:

- The advancement of the Christian Faith as part of the international Church of the Nazarene and the District principally but not exclusively in Sheffield.
- Serving and enhancing the local community.
- Continuation of Christian worship meetings and promotion of the Christian faith in accordance with the principles of the Church of The Nazarene.
- Work with children and young people to promote the Christian faith and /or provide local social benefit.
- Work with senior adults to promote Christian faith and / or provide local social benefit.
- Continuing to develop links with the local community, to enhance the involvement of the church with and relevant local agencies on behalf of the local community.
- Continue to partner with and make the church building available to relevant local agencies seeking to benefit the local community.
- Continue to support Gleadless Valley Foodbank with donations and volunteer time.
- Actively recruit and support volunteers and involvement in groups and in local community.

During the year the charity fulfilled its aims by running a variety of activities and resources on line and in person, in line with Government Coronavirus Safety Guidelines, as follows:

- The church was open for individual prayer, Sunday Services or Prayer Services, as allowed by the Government Guidelines.
- Weekly prayer meeting continue on "zoom".
- Over Christmas 2020, in-person Sunday School, Wednesday Club Christmas Party, Youth Christmas Party and a Christmas Party for vulnerable people connected to the Church. This was repeated over Christmas 2021.
- Prior to the returning to in-person meetings, regular contact was maintained by Wednesday Club and Luncheon Club leadership to members, with letters, activities and gifts. Wednesday club and Luncheon club returned to their weekly in-person sessions in September 2021.
- Lunch-break reopened in September 2021.
- Monthly FNL meetings introduced in November 2021 on a trial basis with the aim of being able to increase the frequency of the meetings. Leadership and the number of suitable and willing volunteers remains a limiting factor.
- The church was involved in the Sheffield –wide "Arise" initiative over Easter 2021.

At the start of the year, we continued to open up our building to hire to organisations that were allowed to provide services during the stricter Coronavirus restrictions, groups such as:

- "Shaped Educational Provision"
- Sarah Cotton Yoga
- Piff-Paff Theatre Ltd
- AA

As restrictions on gathering in indoor spaces were eased, we were able to welcome more groups to use our building, groups such as:

- U3A
- Carfield choir
- Jane Collins Yoga
- Guitar Circle
- Dance class
- Tai Chi

**Sheffield Church of The Nazarene
Trustees' annual report - continued
For the year ended 30 September 2021**

Significant events during the period include:

- Staffing.
01/10/2020 Rev Arthur Snijders was commissioned as a Pastoral Consultant until 31/07/2021
08/03/2021 Jo Bambrough was recruited to the role of Administrator for 10 hrs per week.
08/11/2021 Tom Salmons resigned from the role of Associate Pastor
31/03/2021 Sophie Peel-Yates resigned from the role of Administrator
19/07/2021 Rev Tracey Day was appointed as Senior Pastor
08/11/2021 Jackie-Anne Moxon was recruited to the role of Cleaner
11/01/2022 Lina Antonio resigned from the role of Children's worker

Since the arrival of Rev Tracey Day, the Board of Trustees have been continually reviewing the need to recruit to the team of staff, and are working to recruit a new Assistant Pastor and a Children's/Youth worker. This is an on-going process undertaken by the Board of Trustees.

With the building still not being able to be fully utilised due to restrictions, certain staff (due to the nature of their role) were unable to do their job working from home and the trustees agreed to furlough them on 100% salary, following government guidelines; and to top up their salary to 100% out of general funds due to a sense of moral obligation to staff.

Cleaners x2	Flexibly Furloughed from 1 July 2020 through to Sept 2021
Children and Family Worker	Flexibly Furloughed from 1 July 2020 through to Sept 2021
Associate Pastor	Not furloughed, able to work from home.
Administrator	Not furloughed, able to work from home.

- Building Project.
The building renovation project was completed in May 2016. There are still outstanding matters that have not been fully resolved, mainly related to damp in the lower ground floor store-rooms, and the Trustees have continued to liaise with the architect to seek to resolve these matters. Work on this has been seriously impacted by the Coronavirus, with contractors not being able to attend, nor secure materials. The Board of Trustees resolved to discontinue the building fund, and allow for further 'building' related work to be funded from the Church's 'General Funds'.

Volunteers

The work planned, activities undertaken and achievements attained would not have been possible without the active involvement and hard work of all of the members and friends of the charity without whom the substantial work of the charity could not be realised. The Board of Trustees is grateful for the work and support of all the members and friends of the church, especially within the constrictions imposed by the Coronavirus pandemic.

As at 30 September 2021 a total of 42 volunteers are willing to work with children, youth and vulnerable adults (although this work has been significantly affected by the Coronavirus pandemic and we are slowly returning to a programme of in person meetings and clubs, mindful to adhere to the changing government guidelines) and have been vetted through the Church Safeguarding Policy and have an Enhanced DBS Disclosure. As at 30 September 2021 approximately 35 volunteers support the Church on a weekly basis.

Financial Review of the Year

The charity has continued throughout the year to meet and tailor the expenditure it incurs to the income received through rent for use of the building and through the tithe offerings and donations received. There is much more that the Board of Trustees would like to do and we continue to explore these and the use of possible grants that may be available to enable these plans to become a reality.

During the year grants were received as follows:

- £934 from Sheffield City Council for Luncheon Club

**Sheffield Church of The Nazarene
Trustees' annual report - continued
For the year ended 30 September 2021**

Restricted income was received as follows:

- £6,817 donations and gift aid to various Missionary funds (Nazarene Missions International and local mission)
- £1,546 relating to the lunch club (including the grant)
- £105 relating to the café church
- £400 relating to children and youth work
- £2,122 given for other specific purposes

Following on from a legacy of £60,027 received in the year 2018 to 2019, the balance of this legacy, totalling £116,029, was received in January 2021: the trustees agreed to tithe all income received from this legacy and made some payments in the period April 2021 to June 2021 totalling £12,000.

In May 2016 the Charity took on a loan of £100,000 with Church of the Nazarene British Isles South District to be repaid over 10 years. As at September 2020 the balance outstanding was £57,220. The loan was fully repaid in January 2021, following receipt of the legacy.

Reserves

The charity has a policy of keeping 3 month's regular outgoings in reserve. As at 30 September 2021 this target was £22,000.

Unrestricted cash funds held at 30 September 2021 were £85,567 due to the receipt of the legacy in the year. The finance committee and buildings committee are considering the best use of the legacy money.

Plans for Future Periods

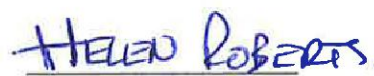
The Board of Trustees meets on a monthly basis to plan and look to the future of the charity.

The Trustees declare that they have approved the Trustees' report above on 11th July 2022 and are signed on their behalf by:

Print name:


Chairperson
Tracey Day

Print name:


Secretary
H Roberts

Independent Examiner's Report to the Trustees of Sheffield Church of The Nazarene ("the Charity")

I report to the Trustees on my examination of the accounts of the Charity for the year ended 30 September 2021.

Responsibilities and basis of report

As the charity Trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

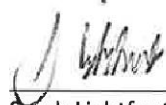
Independent examiner's statement

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

1. accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Sarah Lightfoot, FCA DChA
Employee of:
VAS Community Accountancy
The Circle
33, Rockingham Lane
Sheffield
S1 4FW

Date:

1 August 2022

Sheffield Church of the Nazarene
Receipts & payments account
For the year ended 30 September 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total £	Unrestricted fund £	Restricted funds £	2020 Total £
Receipts							
Tithes, donations & gifts		54,128	8,667	62,795	52,680	16,110	68,790
Gift aid rebate		10,995	1,000	11,995	13,038	926	13,964
Grants		-	934	934	-	1,604	1,604
Room Hire		4,442	-	4,442	4,877	-	4,877
Events income (including subs)		525	389	914	2,961	2,451	5,412
Other income		90	-	90	-	-	-
Legacies		116,029	-	116,029	-	-	-
Coronavirus Job Retention Scheme grant		6,252	-	6,252	2,349	-	2,349
Total receipts		192,461	10,990	203,451	75,905	21,091	96,996
Payments							
Staff costs	2	26,940	-	26,940	42,061	-	42,061
Consultancy costs		9,878	-	9,878	-	-	-
Travel and subsistence		4,901	-	4,901	367	-	367
Utilities, inc telephones, broadband, TV licence and council tax		6,901	-	6,901	7,242	-	7,242
Buildings maintenance		5,774	-	5,774	3,933	-	3,933
Insurance		2,941	-	2,941	2,995	-	2,995
Equipment		1,997	81	2,078	52	235	287
Consumables		1,306	470	1,776	221	2,275	2,496
Professional fees		400	-	400	734	-	734
Events		1,177	628	1,805	1,417	1,309	2,726
Gifts and donations		12,706	8,600	21,306	7,872	13,382	21,254
Worship related		2,146	-	2,146	1,241	-	1,241
Training/Staff development		-	-	-	600	-	600
District budgets		10,360	-	10,360	12,328	-	12,328
Loan repayments		56,760	-	56,760	-	8,850	8,850
Other costs		-	-	-	498	-	498
Major building work		-	-	-	-	5,045	5,045
Independent examination fees	3	600	-	600	840	-	840
Total payments		144,787	9,779	154,566	82,401	31,096	113,497
Net receipts/(payments) for the year		47,674	1,211	48,885	(6,496)	(10,005)	(16,501)
Transfer between funds	4	1,034	(1,034)	-	(6,971)	6,971	-
Net movement in funds		48,708	177	48,885	(13,467)	(3,034)	(16,501)
Total funds brought forward		36,859	4,066	40,925	50,326	7,100	57,426
Total funds carried forward		85,567	4,243	89,810	36,859	4,066	40,925

Sheffield Church of the Nazarene
Statement of assets and liabilities
As at 30 September 2021

	2021	2020
	£	£
Cash assets		
Balances at bank and cash	89,810	40,925
Total	<u><u>89,810</u></u>	<u><u>40,925</u></u>
Debtors		
Gift aid claimable on gifts received up to 30 September	<u>6,315</u>	<u>6,606</u>
Assets retained for the charity's own use		
	Basis of valuation	
Church property - renovation work	Cost	617,056 617,056
Land	Cost	3,400 3,400
Equipment	Actual cost or estimated replacement cost	45,504 44,011
		<u><u>665,960</u></u> <u><u>664,467</u></u>

The legal title to the ownership of the church is the Church of the Nazarene British Isles South District who is the "holding trustee". However, the usage of the property on an ongoing basis and the terms of disposal of the property are such that the Charity recognises the properties as being owned for accounting purposes.

Liabilities

Accountancy & independent examination fee	945	600
Professional fees	120	-
Church property renovation loan - related to general funds	-	57,220
	<u><u>1,065</u></u>	<u><u>57,820</u></u>

These Financial Statements are accepted by the trustees on 11th July 2022

Signed on behalf of the trustees by:

Print name: PAUL SALMONS, Paul Salmon

Position: TREASURER

Sheffield Church of the Nazarene
Notes to the accounts
For the year ended 30 September 2021

1 Receipts & payments account

Receipts and payments accounts are statements that summarise the movement of cash into and out of the organisation during the financial year. In this context "cash" includes cash equivalents, for example, bank accounts where cash can be readily withdrawn to pay for debts as they become due.

Funds

General funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose.

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

2 Staff costs

	2021	2020
	£	£
Salaries	25,916	40,324
Employer's NI contributions	857	2,036
Employer's allowance	(857)	(2,036)
Employer's pension contributions	1,024	1,737
	<u>26,940</u>	<u>42,061</u>

The average number of employees during the year was 4.

3 Fees paid to independent examiner's organisation

	2021	2020
	£	£
Independent examination fees	600	840
Payroll administration	400	407
	<u>1,000</u>	<u>1,247</u>

4 Restricted funds

	Balance				Balance
	b/fwd	Receipts	Payments	Transfers	c/fwd
	£	£	£	£	£
Missions	1,923	6,817	(6,247)	(1,236)	1,257
Lunch club	528	1,546	(1,197)	(160)	717
Lunch Break	111	105	(51)	(90)	75
Children & Youth	1,000	400	(110)	195	1,485
Other	504	2,122	(2,174)	257	709
	<u>4,066</u>	<u>10,990</u>	<u>(9,779)</u>	<u>(1,034)</u>	<u>4,243</u>

Missions

Donations given and events held specifically to be spent on gifts and donations to missions are held in this fund, including balances for NMI and the balance of a donation used for a mission project in the local community.

Lunch club

The lunch club receives a grant from the Sheffield City Council to partially fund its activities, therefore the full income and expenditure is held in a restricted fund. £160 was transferred to unrestricted funds, representing the internal rent charge for use of the building.

Sheffield Church of the Nazarene
Notes to the accounts - continued
For the year ended 30 September 2021

4 Restricted funds - continued

Lunch Break

The Café Church receives funds by donation to café church, therefore the full income and expenditure is held as a restricted fund. £90 was transferred to unrestricted funds, representing the internal rent charge for use of the building.

Children & Youth

Monies given to the Children & Youth departments to spend on their activities. £195 transfer represents the setting aside of the youth restricted holiday fund.

Other

Other monies given for restricted purposes are included in this fund, to ring-fence them according to the Donor's wishes.

<i>Previous year comparison</i>	<i>Balance b/fwd</i>	<i>Receipts</i>	<i>Payments</i>	<i>Transfers</i>	<i>Balance c/fwd</i>
	£	£	£	£	£
<i>Building fund</i>	-	2,594	(8,850)	6,256	-
<i>Roof repair fund</i>	-	2,050	(5,045)	2,995	-
<i>Missions</i>	4,393	10,120	(12,590)	-	1,923
<i>Lunch club</i>	1,106	4,207	(3,905)	(880)	528
<i>Café church</i>	-	682	(406)	(165)	111
<i>Children & Youth</i>	-	1,000	-	-	1,000
<i>Other</i>	1,601	438	(300)	(1,235)	504
	<u>7,100</u>	<u>21,091</u>	<u>(31,096)</u>	<u>6,971</u>	<u>4,066</u>

5 Related party transactions

The spouse of a trustee was also a trustee of the Church Of The Nazarene British Isles South District during the year. This charity holds legal title to the church and manse properties that the Sheffield Church of the Nazarene uses. There is no rent charge for these properties. The loan taken out for the renovation work was also held with this charity (the loan was fully repaid in the year). This charity pays district budgets to them. The related person abstain from voting on matters on which they are

Various trustees and family members were employed by the Sheffield Church of the Nazarene during the year. Conflicted trustees did not vote on matters relating to salary changes. Employment of trustees and connected persons is permitted by section 7.2.3 and 7.3 of the constitution. Gross salaries and moving costs for connected persons during the year totalled £14,650 (2020: £27,466).

Rev Tracey Day lived in the manse during part of the year and the charity pays for the property council tax, water and insurance directly. This totalled £3,210 in the year (2020: £3,012).

Hartlepool Church of the Nazarene received a £500 donation during the year. One trustee has a close family connection with the key management of this church. The trustee did not take part in the approval of this donation.

Other trustees and their family have received travel expenses incurred during activities for the church and also small gifts for Christmas and Easter presents and gift vouchers as thank-you's for help.

As with other churches, trustees and their families donate regularly towards the work of the church. £32,592 was given towards the general work of the church, and restricted income given from trustees and their families amounted to £5,600.

SHEFFIELD CHURCH OF THE NAZARENE

England & Wales - Charity number 1159621

Accounts

Registered Charity Number: 1159621

Sheffield Church of The Nazarene

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 30 September 2020

**Sheffield Church of The Nazarene
Contents**

	Page
Legal and administrative information	1
Trustees' annual report	2 - 8
Independent Examiner's Report to the Trustees	9
Receipts and payments account	10
Statement of assets and liabilities	11
Notes to the accounts	12 - 13

**Sheffield Church of The Nazarene
Legal and administrative information
for the year ended 30 September 2020**

Trustees

	Position	Date Appointed	Date removed
Alan Robertson		08/02/2015	22/03/2021
Audrey Woodall		24/12/2014	
Barrie Ritchie		25/02/2019	
Helen Roberts	Secretary	24/12/2014	
Luke Berry	NYI President/Treasurer	25/02/2019	22/03/2021
Mark Strong	Temporary Chairperson	24/12/2014	22/03/2021
Philip Sidebotham		08/03/2020	
Rhiannon Meade		04/03/2018	22/03/2021
Steve Leach		08/02/2015	28/04/2020
Rev Timothy Burton		01/06/2016	31/10/2019
Tom Salmons		04/03/2018	23/04/2021
Paul Salmons		22/03/2021	
Vivien Jessop		22/03/2021	
Simon Cheatle		22/03/2021	

Charity number

1159621

Contact address

Fitzroy Road
Sheffield
S2 3BB

Independent Examiner

Sarah Lightfoot, FCA DChA
On behalf of:
VAS Community Accountancy
The Circle
33 Rockingham Lane
Sheffield
S1 4FW

**Sheffield Church of The Nazarene
Trustees' annual report
For the year ended 30 September 2020**

The Trustees submit their annual report and the financial statements for the year ended 30 September 2020.

The financial statements comply with the Charities Act 2011, the governing document, and the charities Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

Structure, governance and management

Sheffield Church of The Nazarene is a Charitable Incorporated Organisation which registered with the Charity Commission on 24 December 2014. Sheffield Church of The Nazarene is governed by the rules and regulations set down in its governing document.

Trustee Appointments

The Senior Pastor of the church is ex-officio chairperson of the Board of Charity Trustees and their position is reviewed after two years and then every four years after that. Rev. Tim Burton resigned in October 2019: in the absence of a Senior Pastor, Mark Strong, and then Phil Sidebotham, has temporarily taken on the role of chairperson of the Board of Charity Trustees.

The remaining Trustees are elected annually by the members of Sheffield Church of The Nazarene at the annual general meeting held in February / March each year.

The Chairperson is ex officio by virtue of his/her office as Pastor of Sheffield Church of The Nazarene and the NYI and Children's Ministry representatives are also ex officio by virtue of their office within the Church. The Pastors of the church are ex-officio Trustees of the CIO.

Governance and Wider Network

The Board of Trustees meets regularly, normally on a monthly basis to consider the work and management of the church and assess and plan the financial and other aspects of the work and direction of the charity.

The church/CIO is a member of the Church of The Nazarene British Isles South District (a Charitable Company Limited by Guarantee, Company No 7028764; Charity No 1133336) which in turn is a member of The Global Church of The Nazarene which has its headquarters in Lenexa, USA.

Committees

Committee chair and members are appointed annually by the Board of Trustees. Committees report to the Church Board monthly at board meetings. Committees make recommendations to the board but do not make decisions.

Committee Members as at 30 September 2020:

Finance Committee

Helen Roberts - Chair
Sophie Peel-Yates
Jon Dixon
Barrie Ritchie
Luke Berry
Christine Ritchie (from 23/04/2021)
Paul Salmons (from 23/04/2021)

Building Committee

Sophie Peel-Yates Chair
Audrey Woodall
Jonathan Holman
Alan Robertson
Andrew Evans

Health and Safety Committee

Mark Strong Chair
Sophie Peel-Yates
Helen Roberts
Simon Cheatle (from 23/04/2021)
Jo Bambrough (from 23/04/2021)

Pastoral Search Committee

Phil Sidebotham, Chair
Helen Roberts
Margaret Meade
Simon Cheatle

Planning Committee

Chris Ritchie, Chair
Helen Roberts
Sophie Peel-Yates
Audrey Woodall
Jo Lomas

**Sheffield Church of The Nazarene
Trustees' annual report - continued
For the year ended 30 September 2020**

Staffing

The Trustees recognise and are grateful for the hard work and commitment to all staff, all of who work over and above to promote the values and aims of the Church.

Salaries are reviewed annually in accordance with "Staff Pay Review Policy" and guidance provided by the holding trustee, Sheffield Church of the Nazarene British Isles South District. Normally a 2.5% annual uplift is recommended by the holding trustee and implemented by the church.

Staff for this period have been:

			Date Resigned
Rev Timothy Burton	Senior Pastor	37.5 hrs / wk	31/10/2019
Tom Salmons	Associate Pastor	37.5 hrs / wk	08/11/2020
Lina Antonio	Children & Family Worker	20 hrs / wk	
Sophie Peel-Yates	Administrator	5 hrs / wk	31/03/2021
June Saunders	Cleaner / admin assistant	6.5 hrs / wk	
Hannah Davies	Cleaner	2 hrs / wk	02/09/2020
David Saunders	Cleaner	2hrs / wk	

Arthur Snijders was commissioned as a Pastoral Consultant, on a self-employed basis, from 01/09/2020

Risk Management

The risk management strategy of the church is in a continual process of formulation in response to the changing circumstances that could impact upon the work of the church.

The Board of Trustees, in considering this important task, take direction from on-going discussions with members both internally and through meetings with the Church of The Nazarene British Isles South District and other advisers, adopting appropriate policies as required or as they become necessary to the ongoing work of the church.

Objectives and Activities

The objects of the CIO are the advancement of the Christian faith as part of the church of the Nazarene inc. and the district principally but not exclusively in northern England.

In practice the charity undertakes the following:

- a) The advancement of the Christian faith as part of the Global Church of The Nazarene and the Church of the Nazarene British Isles South District.
- b) To serve and enhance the local community.

Public Benefit

The Trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. This report illustrates the activities undertaken to support the public benefit requirement.

Review of the Year

The aims for the year included:

- The advancement of the Christian Faith as part of the international Church of the Nazarene and the District principally but not exclusively in Sheffield.
- Serving and enhancing the local community.
- Continuation of Christian worship meetings and promotion of the Christian faith in accordance with the principles of the Church of The Nazarene.
- Work with children and young people to promote the Christian faith and /or provide local social benefit.
- Work with senior adults to promote Christian faith and / or provide local social benefit.
- Continuing to develop links with the local community, to enhance the involvement of the church with and relevant local agencies on behalf of the local community.

**Sheffield Church of The Nazarene
Trustees' annual report - continued
For the year ended 30 September 2020**

- Continue to partner with and make the church building available to relevant local agencies seeking to benefit the local community.
- Continue to support Gleadless Valley Foodbank with donations and volunteer time.
- Actively recruit and support volunteers and involvement in groups and in local community.

During the year the charity fulfilled its aims by running a variety of activities and resources on line and in person, in line with Government Coronavirus Safety Guidelines, as follows:

- The church was open for individual prayer, Sunday Services or Prayer Services, as allowed by the Government Guidelines.
- Weekly content posted on the church website: YouTube worship suggestions, worship thoughts, sermons, "Thought for the week", Sunday School resources, Remote Church Podcast.
- Weekly prayer meeting on "zoom".
- Over Christmas 2020, in-person Sunday School, Wednesday Club Christmas Party, Youth Christmas Party and a Christmas Party for vulnerable people connected to the Church.
- Regular contact made by Wednesday Club and Luncheon Club leadership to members, with letters, activities and gifts.
- "The Circle" mental health support group, from January 2021.
- Encouraged informal contact between congregation and members.
- Involved in the Sheffield –wide "Arise" initiative over Easter 2021.

Opened up our building to hire to organisations that were allowed to provide services during the Coronavirus:

- Supported Heeley City Farm to run "Healthy Holidays" project, August 2020.
- Partnered with "Shaped Educational Provision", from September 2020 onwards.
- Sarah Cotton Yoga, September and October 2020.
- Piff-Paff Theatre Ltd, August 2020.

Significant events during the period include:

- Staffing.
01/09/2020 Rev Arthur Snijders was commissioned as a Pastoral Consultant
08/03/2021 Jo Bambrough was recruited to the role of Administrator for 10 hrs per week.

02/09/2020 Hannah Davies resigned from the role of Cleaner

08/11/2021 Tom Salmons resigned from the role of Associate Pastor

31/03/2021 Sophie Peel-Yates resigned from the role of Administrator

Since October 2019 the Board of Trustees have been working to recruit a new Senior Pastor, and have set-up a "Pastoral Search Committee" to drive this process. Tom Salmons, Associate Pastor, stepped into vacant roles before his resignation in November 2020; as did members of the Board of Trustees and of the congregation to ensure the continued smooth running of the church. Mark Strong and then Phil Sidebotham chaired trustee meetings.

- Building Project.
The building renovation project was completed in May 2016. There are still outstanding matters that have not been fully resolved, mainly related to damp in the lower ground floor store-rooms, and the Trustees have continued to liaise with the architect to seek to resolve these matters. Work on this has been seriously impacted by the Coronavirus, with contractors being able to attend, nor secure materials.

**Sheffield Church of The Nazarene
Trustees' annual report - continued
For the year ended 30 September 2020**

Volunteers

The work planned, activities undertaken and achievements attained would not have been possible without the active involvement and hard work of all of the members and friends of the charity without whom the substantial work of the charity could not be realised. The Board of Trustees is grateful for the work and support of all the members and friends of the church, especially within the constrictions imposed by the Coronavirus pandemic.

As at 30 September 2020 a total of 60 volunteers are willing to work with children, youth and vulnerable adults (although this work has been significantly affected by the Coronavirus pandemic) and have been vetted through the Church Safeguarding Policy and have an Enhanced DBS Disclosure. As at 30 September 2020 approximately 30 volunteers support the Church on a weekly basis, a significant decline from previous years due to the restrictions of the Coronavirus pandemic.

Financial Review of the Year

The charity has continued throughout the year to meet and tailor the expenditure it incurs to the income received through rent for use of the building and through the tithe offerings and donations received. There is much more that the Board of Trustees would like to do and we continue to explore these and the use of possible grants that may be available to enable these plans to become a reality.

During the year grants were received as follows:

- £1,604 from Sheffield City Council for Luncheon Club

Restricted income was received as follows:

- £4,644 donations to the building fund (including the roof appeal)
- £10,120 donations to various Missionary funds (Nazarene Missions International and local mission)
- £4,207 relating to the lunch club (including the grant)

A legacy of £60,027 was received in the year 2018 to 2019, and the Trustees tithed from this legacy in July 2020. The balance of this legacy (£116,029) was received in January 2021: the trustees agreed to tithe all income received from this legacy. All tithe payments were made by July 2021.

In May 2016 the Charity took on a loan of £100,000 with Church of the Nazarene British Isles South District to be repaid over 10 years. As at September 2020 the balance outstanding was £57,220. The loan balance was fully repaid in January 2021, following receipt of the above legacy.

The Trustees agreed on 8 February 2021 to transfer unrestricted cash funds to fully cover the following restricted fund deficits arising up to 30 September 2020:

- Building fund - £6,256.
- Roof fund - £2,995

Reserves

The charity has a policy of keeping 3 month's regular outgoings in reserve, and at times this has had to be reviewed at monthly Board Meetings in light of the cash flow situation during the post-completion stage of the building project. As at 30 September 2020 this target was £19,000.

Unrestricted cash funds held at 30 September 2020 were £36,859 after transfers to restricted funds. The building fund loan at 30 September 2020 was £57,220 and was fully repaid in January 2021.

**Sheffield Church of The Nazarene
Trustees' annual report - continued
For the year ended 30 September 2020**

COVID-19, March 2020 to present

The coronavirus and the associated lockdown restrictions have had a serious effect upon the charity, forcing us to significantly change our day to day activities and procedures, and to re-assess our staffing and our financial management and planning.

Day to Day Activities

From the week commencing 16 March 2020 our Church building was closed due to lockdown measures, and social distancing was enforced. This meant that all activities that happened in the church building, and all activities that involved social contact, ceased immediately.

The Trustees met to plan for alternative arrangements, and the church provided the following throughout the lockdown period (from 16 March 2020):

- Increased phone contact with people connected to the church, e.g. linking the most vulnerable with people who would call them regularly and weekly phone calls to Lunch Club members.
- Weekly audio-based worship and sermon thoughts with links to suggested hymns on YouTube, available both on website and CD.
- Set up WhatsApp groups as appropriate, for example for Sunday School parents and carers.
- Used Zoom for meetings, for example Board meetings and Creche & Stretch.
- Introduced a new weekly Zoom prayer meeting.
- Sent out regular emails and mailed paper copies to those not on email.
- Made fuller use of the website and social media to post resources and to keep in touch with people connected to the church, e.g. weekly Sunday School resources on website and Facebook.
- Started a new weekly podcast to share light-hearted chat, news and information and to interview a different person connected to the church each week.
- Encouraged church attendees to become involved with their neighbours and to make personal contact with people from the church.
- Opened the church building for individual prayer, Sunday Services or Prayer Services, as allowed by the Government Guidelines.
- Celebrated Christmas, in accordance with the guidelines, with various Christmas parties, children's and youth clubs.

Staffing and volunteers

Due to the fact that the building was closed and social distancing was in place, certain staff (due to the nature of their role) were unable to do their job working from home and the trustees agreed to furlough them on 100% salary, following government guidelines; and to top up their salary to 100% out of general funds due to a sense of moral obligation to staff.

Cleaners x3	Furloughed from 13/04/2020
Children and Family Worker	Furloughed from 27/04/2020
Associate Pastor	Not furloughed, able to work from home.
Administrator	Not furloughed, able to work from home.

All staff furlough was initially reviewed every 3 weeks, and then staff were on flexible furlough from 1 July 2020.

The church made full use of volunteers during this time in areas that it was appropriate within the lockdown restrictions: trustee meetings, making phone calls and letters to people connected to the church, doorstep visits once these were allowed, preparing online and audio resources.

Wider Networks

The church is a member of the Church of the Nazarene British Isles South District. BISD has supported the church during the lockdown restrictions by co-ordinating online streamed events and worship services; by agreeing variations in the loan repayments; and by collating and distributing relevant advice and guidelines.

**Sheffield Church of The Nazarene
Trustees' annual report - continued
For the year ended 30 September 2020**

Finances

Trustee Executive met weekly, and the full Board of Trustees met monthly, and discussed the impact of the pandemic on the charity finances.

Period 1 October 2019 to 30 September 2020:

Key points for the 2019 to 2020 financial year, October 2019 to September 2020, compared to the previous financial year, in relation to the effect of the pandemic were:

All % are approximate.

Income:

There was a 28% reduction in income from hiring out the building to external groups.

There was a 55% reduction in income from clubs and activities.

There was a 22% reduction in income from offerings. Despite an initial drop of 50% in income from offerings, this improved over the year as trustees encouraged bank transfers and cheque donations.

Expenditure:

There was a 10% reduction in expenses related to running the building, as most of these are fixed costs.

There was a 55% reduction in expenses related to running clubs and activities.

There was a 23% reduction in the loan repayment to BISD.

There was 15% reduction in staffing costs, due to the furlough scheme, and changes in staffing.

There was a 23% reduction in general running costs.

Period 1 October 2020 to present (1 May 2021):

For the period 1 October 2020 to present (May 2021), the above trends have continued due to the continuing coronavirus restrictions on the opening and the use of the building.

Balances:

During these periods, due to the lockdown restrictions and impact on income and expenditure, the church relied on general church funds, in particular income from legacies, in order to not spend from reserves.

Reserves:

The church reserves policy is to keep 3 months running costs in reserve. During lockdown, the church maintained its reserves.

Financial Forecasts:

Financial forecasts for the church are very uncertain, due to the uncertainty caused by the global pandemic; how long the current restrictions will continue; to what extent we will be able to use our building as a source of income; how long the furlough scheme will continue to support our staff who are unable to work; whether our activities will be able to re-start as they were pre-pandemic; and whether we will need to plan new ways of meeting our aims and funding our church. The trustees have worked on financial forecasts for the next financial year, until 1 June 2022, looking at best and worst case scenarios for a range of potential outcomes and changes to our income and expenditure. These forecasts show that in the best case scenario we can continue for the whole of this period and maintain our reserves; worst case scenario is that we would need to consider redundancies and that we would not be able to maintain reserves at current level by the end of June 2022.

In case of the worst-case scenario the Trustees would need to review the reserves policy, and would in all likelihood choose to keep less cash in reserves in order to continue to run the charity.

**Sheffield Church of The Nazarene
Trustees' annual report - continued
For the year ended 30 September 2020**

The **likelihood** or predictability of the worst-case scenario occurring is hard to quantify. Most of the factors that lead to the worst-case scenario are beyond the control of the Trustees, such as: when will the Government fully lift lockdown restrictions, will the church be able to maintain and expand the congregation and others who financially support the church?, and what will be the ongoing financial package for furlough?

However, the charity can work to mitigate the effect of these uncontrollable factors to ensure the best possible future for the charity, to some extent this is in the charity's control. We will seek to maximise charity income by encouraging online giving; we will seek to maximise our building as an asset by renting it out as soon as we are able; we will make full use of any government support, grants and programmes; we will seek new ways of fulfilling our aims that are appropriate to during the lockdown.

Overall, on balance, it is the opinion of the Trustees that although in twelve months the reserves could be below the target level, the charity will be able to continue for the next twelve months from signing this report, notwithstanding the uncertainties caused by the coronavirus pandemic.

Plans for Future Periods

The Board of Trustees meets on a monthly basis to plan and look to the future of the charity. During the Coronavirus Lockdown the Board of Trustees have been meeting weekly.

The Trustees declare that they have approved the Trustees' report above on 29 July 2021
and are signed on their behalf by:

Print name: P. Stott
Chairperson

Print name: H J Roberts
Secretary

H J ROBERTS

Independent Examiner's Report to the Trustees of Sheffield Church of The Nazarene ("the Charity")

I report to the Trustees on my examination of the accounts of the Charity for the year ended 30 September 2020.

Responsibilities and basis of report

As the charity Trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *S Lightfoot*
Sarah Lightfoot, ACA DChA
On behalf of:
VAS Community Accountancy
The Circle
33, Rockingham Lane
Sheffield
S1 4FW

Date: 29 July 2021

Sheffield Church of the Nazarene
Receipts & payments account
For the year ended 30 September 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total £	Unrestricted fund £	Restricted funds £	2019 Total £
Receipts							
Tithes, donations & gifts		52,680	16,110	68,790	66,354	26,756	93,110
Gift aid rebate		13,038	926	13,964	14,332	4,888	19,220
Grants		-	1,604	1,604	-	4,134	4,134
Room Hire		4,877	-	4,877	6,666	-	6,666
Events income (including subs)		2,961	2,451	5,412	7,563	6,711	14,274
Other income		-	-	-	115	662	777
Legacies		-	-	-	60,027	-	60,027
Coronavirus Job Retention Scheme grant		2,349	-	2,349	-	-	-
Total receipts		75,905	21,091	96,996	155,057	43,151	198,208
Payments							
Staff costs	2	42,061	-	42,061	45,727	-	45,727
Travel and subsistence		367	-	367	1,869	-	1,869
Utilities, inc telephones, broadband, TV licence and council tax		7,242	-	7,242	7,657	-	7,657
Buildings maintenance		3,933	-	3,933	7,426	-	7,426
Insurance		2,995	-	2,995	2,702	-	2,702
Equipment		52	235	287	716	1,140	1,856
Consumables		221	2,275	2,496	308	3,033	3,341
Professional fees		734	-	734	721	-	721
Events		1,417	1,309	2,726	6,444	2,738	9,182
Gifts and donations		7,872	13,382	21,254	4,996	9,236	14,232
Worship related		1,241	-	1,241	2,663	-	2,663
Training/Staff development		600	-	600	-	-	-
District budgets		12,328	-	12,328	12,155	-	12,155
Loan repayments		-	8,850	8,850	-	11,400	11,400
Other costs		498	-	498	265	163	428
Major building work		-	5,045	5,045	-	58,533	58,533
Independent examination fees	3	840	-	840	840	-	840
Total payments		82,401	31,096	113,497	94,489	86,243	180,732
Net receipts/(payments) for the year		(6,496)	(10,005)	(16,501)	60,568	(43,092)	17,476
Transfer between funds	4	(6,971)	6,971	-	(62,736)	62,736	-
Net movement in funds		(13,467)	(3,034)	(16,501)	(2,168)	19,644	17,476
Total funds brought forward		50,326	7,100	57,426	52,494	(12,544)	39,950
Total funds carried forward		36,859	4,066	40,925	50,326	7,100	57,426

Sheffield Church of the Nazarene
Statement of assets and liabilities
As at 30 September 2020

	2020	2019
	£	£
Cash assets		
Balances at bank and cash	40,925	57,426
Total	<u><u>40,925</u></u>	<u><u>57,426</u></u>
Debtors		
Gift aid claimable on gifts received up to 30 September	<u>6,606</u>	<u>8,483</u>
Assets retained for the charity's own use		
	Basis of valuation	
Church property - renovation work	Cost	617,056
Land	Cost	3,400
Equipment	Actual cost or estimated replacement cost	44,011
Manse	Cost (gifted)	43,002
		-
		-
	<u><u>664,467</u></u>	<u><u>663,458</u></u>

The legal title to the ownership of the church and the manse is being clarified with the Church of the Nazarene British Isles South District who is the "holding trustee". However, the usage of the properties on an ongoing basis and the terms of disposal of the properties are such that the Charity recognises the properties as being owned for accounting purposes.

Liabilities

Accountancy & independent examination fee	600	840
Church property renovation loan - related to general funds	57,220	63,798
	<u><u>57,820</u></u>	<u><u>64,638</u></u>

These Financial Statements are accepted by the trustees on 29/7/21

Signed on behalf of the trustees by:

Print name: Paul Salmon
 Position: Treasurer

Sheffield Church of the Nazarene
Notes to the accounts
For the year ended 30 September 2020

1 Receipts & payments account

Receipts and payments accounts are statements that summarise the movement of cash into and out of the organisation during the financial year. In this context "cash" includes cash equivalents, for example, bank accounts where cash can be readily withdrawn to pay for debts as they become due.

2 Staff costs

	2020	2019
	£	£
Salaries	40,324	44,369
Employer's NI contributions	2,036	2,553
Employer's allowance	(2,036)	(2,553)
Employer's pension contributions	1,737	1,358
	<u>42,061</u>	<u>45,727</u>

The average number of employees during the year was 0.

3 Fees paid to independent examiner's organisation

	2020	2019
	£	£
Independent examination fees	840	840
Payroll administration	407	144
	<u>1,247</u>	<u>984</u>

4 Restricted funds

	Balance b/fwd	Receipts	Payments	Transfers	Balance c/fwd
	£	£	£	£	£
Building fund	-	2,594	(8,850)	6,256	-
Roof repair fund	-	2,050	(5,045)	2,995	-
Missions	4,393	10,120	(12,590)	-	1,923
Lunch club	1,106	4,207	(3,905)	(880)	528
Café church	-	682	(406)	(165)	111
Children & Youth	-	1,000	-	-	1,000
Other	1,601	438	(300)	(1,235)	504
	<u>7,100</u>	<u>21,091</u>	<u>(31,096)</u>	<u>6,971</u>	<u>4,066</u>

Building fund

The Building fund was launched in 2004 to fund renovation work which took place in 2016. A loan was taken out to enable this work to go ahead and loan repayments will be made from the restricted fund whilst restricted donations continue.

The trustees have agreed to fund the deficit balance from general funds, therefore the balance of £6,256 at the year end has been transferred from unrestricted funds. The loan of £57,220 remaining outstanding at the year end but as it is to be funded out of general funds, the loan is now a general fund liability.

Roof repair fund

During the year urgent repairs to the roof costing £5,045 occurred, for which £2,050 was raised. The trustees have agreed to fund the rest of the costs from general funds, therefore the balance of £2,995 has been transferred from unrestricted funds.

Sheffield Church of the Nazarene
Notes to the accounts - continued
For the year ended 30 September 2020

4 Restricted funds - continued

Missions

Donations given and events held specifically to be spent on gifts and donations to missions are held in this fund, including balances for NMI and the balance of a donation used for a mission project in the local community.

Lunch club

The lunch club receives a grant from the Sheffield City Council to partially fund its activities, therefore the full income and expenditure is held in a restricted fund. £880 was transferred to unrestricted funds, representing the internal rent charge for use of the building.

Café church

The Café Church receives funds by donation to café church, therefore the full income and expenditure is held as a restricted fund. £165 was transferred to unrestricted funds, representing the internal rent charge for use of the building.

Children & Youth

Monies given to the Children & Youth departments to spend on their activities.

Other

Other monies given for restricted purposes are included in this fund, to ring-fence them according to the Donor's wishes.

<i>Previous year comparison</i>	<i>Balance b/fwd</i>	<i>Receipts</i>	<i>Payments</i>	<i>Transfers</i>	<i>Balance c/fwd</i>
	£	£	£	£	£
<i>Building fund</i>	(14,713)	9,983	(11,400)	16,130	-
<i>Roof repair fund</i>	-	10,167	(58,533)	48,366	-
<i>Missions</i>	868	11,838	(8,313)	-	4,393
<i>Lunch club</i>	935	9,265	(7,534)	(1,560)	1,106
<i>Toddler group</i>	-	500	(300)	(200)	-
<i>Other</i>	366	1,398	(163)	-	1,601
	<u>(12,544)</u>	<u>43,151</u>	<u>(86,243)</u>	<u>62,736</u>	<u>7,100</u>

5 Related party transactions

One trustee and the spouse of a trustee were also trustees of the Church Of The Nazarene British Isles South District during the year. This charity holds legal title to the church and manse properties that the Sheffield Church of the Nazarene uses. There is no rent charge for these properties. The loan taken out for the renovation work is also held with this charity. The related persons abstain from voting on matters on which they are conflicted.

Four trustees, the spouse of one trustee and the daughter of another were employed by the Sheffield Church of the Nazarene during the year. Conflicted trustees did not vote on matters relating to salary changes. Employment of trustees and connected persons is permitted by section 7.2.3 and 7.3 of the constitution. The employees during the year were Rev Tim Burton, Tom Salmons, Hannah Davies and Sophie Peel-Yates. Gross salaries for connected persons during the year totalled £27,466 (2019: £40,243).

The brother of a trustee received £5,045 in the year for work on the repair of the roof. The trustee did not take part in the decision making process regarding the contractor appointment for this project. (2019: £41,320).

Other trustees and their family have received travel expenses incurred during activities for the church and also small gifts for Christmas and Easter presents and gift vouchers as thank-you's for help.

As with other churches, trustees and their families donate regularly towards the work of the church. £25,997 was given towards the general work of the church, and restricted income given from trustees and their families amounted to £3,000.