

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
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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 Cheadle		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

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Trustees' annual report - continued
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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.

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Trustees' annual report - continued
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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.

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.

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Trustees' annual report - continued
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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.

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Trustees' annual report - continued
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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	40,925	57,426
Debtors		
Gift aid claimable on gifts received up to 30 September	6,606	8,483
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)	-
		664,467
		663,458

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
	57,820	64,638

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