

**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**  
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**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 19<sup>th</sup> 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 Cheadle 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 Cheadle (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**

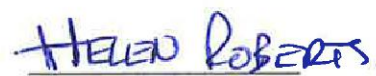
The Board of Trustees meets on a monthly basis to plan and look to the future of the charity.

The Trustees declare that they have approved the Trustees' report above on 11<sup>th</sup> 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.

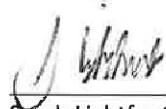
### **Independent examiner's statement**

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 £
<b>Receipts</b>							
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
<b>Total receipts</b>		<b>192,461</b>	<b>10,990</b>	<b>203,451</b>	<b>75,905</b>	<b>21,091</b>	<b>96,996</b>
<b>Payments</b>							
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
<b>Total payments</b>		<b>144,787</b>	<b>9,779</b>	<b>154,566</b>	<b>82,401</b>	<b>31,096</b>	<b>113,497</b>
<b>Net receipts/(payments) for the year</b>		<b>47,674</b>	<b>1,211</b>	<b>48,885</b>	<b>(6,496)</b>	<b>(10,005)</b>	<b>(16,501)</b>
<b>Transfer between funds</b>	4	1,034	(1,034)	-	(6,971)	6,971	-
<b>Net movement in funds</b>		<b>48,708</b>	<b>177</b>	<b>48,885</b>	<b>(13,467)</b>	<b>(3,034)</b>	<b>(16,501)</b>
Total funds brought forward		36,859	4,066	40,925	50,326	7,100	57,426
<b>Total funds carried forward</b>		<b>85,567</b>	<b>4,243</b>	<b>89,810</b>	<b>36,859</b>	<b>4,066</b>	<b>40,925</b>

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

	2021 £	2020 £
<b>Cash assets</b>		
Balances at bank and cash	89,810	40,925
<b>Total</b>	<b>89,810</b>	<b>40,925</b>
<b>Debtors</b>		
Gift aid claimable on gifts received up to 30 September	6,315	6,606
<b>Assets retained for the charity's own use</b>		
	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
	<b>665,960</b>	<b>664,467</b>

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
	<b>1,065</b>	<b>57,820</b>

These Financial Statements are accepted by the trustees on 11<sup>th</sup> 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 b/fwd £	Receipts £	Payments £	Transfers £	Balance 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 &amp; 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.

