

**Sheffield Church of The Nazarene**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**For the year ended 30 September 2022**

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**Sheffield Church of The Nazarene**  
**Legal and administrative information**  
**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 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 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

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

**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:

- 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.
- 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**

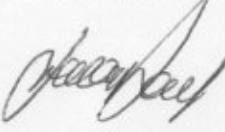
The charity has a policy of keeping 3 month's regular outgoings in reserve. As at 30 September 2022 this target was £26,000.

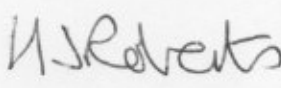
Unrestricted cash funds held at 30 September 2022 were £75,646. In February 2022 the Board of Trustees made a decision to appoint a part time associate pastor and a part time Children and Youth Worker, understanding that paying salaries to two additional staff would mean expenditure would exceed income 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 £
<b>Receipts</b>							
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
<b>Total receipts</b>		<b>93,074</b>	<b>29,537</b>	<b>122,611</b>	<b>192,461</b>	<b>10,990</b>	<b>203,451</b>
<b>Payments</b>							
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
<b>Total payments</b>		<b>105,095</b>	<b>25,535</b>	<b>130,630</b>	<b>144,787</b>	<b>9,779</b>	<b>154,566</b>
<b>Net receipts/(payments) for the year</b>		<b>(12,021)</b>	<b>4,002</b>	<b>(8,019)</b>	<b>47,674</b>	<b>1,211</b>	<b>48,885</b>
<b>Transfer between funds</b>	4	2,100	(2,100)	-	1,034	(1,034)	-
<b>Net movement in funds</b>		<b>(9,921)</b>	<b>1,902</b>	<b>(8,019)</b>	<b>48,708</b>	<b>177</b>	<b>48,885</b>
<b>Total funds brought 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>
<b>Total funds carried forward</b>		<b>75,646</b>	<b>6,145</b>	<b>81,791</b>	<b>85,567</b>	<b>4,243</b>	<b>89,810</b>

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

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

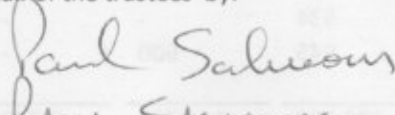
The legal title to the ownership of the church is the Church of the Nazarene British Isles South District who is the "holding trustee". However, the usage of the property on an ongoing basis and the terms of disposal of the property are such that the Charity recognises the properties as being owned for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

**Liabilities**

Accountancy & independent examination fee	774	945
Professional fees	332	120
	<b>1,106</b>	<b>1,065</b>

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
	<b>55,619</b>	<b>26,940</b>

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
	<b>4,243</b>	<b>29,537</b>	<b>(25,535)</b>	<b>(2,100)</b>	<b>6,145</b>

## 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

	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>

#### 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.