

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

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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 4/2/24
and are signed on their behalf by:

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	19,033	81,791
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	3,410	-
	9,205	9,514
Assets retained for the charity's own use		
Church property - renovation work	Basis of valuation Cost	617,056 617,056
Manse	<i>no disclosure</i>	
Land	Cost	3,400 3,400
Equipment	Actual cost or estimated replacement cost	45,618 46,401
		666,074 666,857

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
	923	1,106

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

Signed on behalf of the trustees by:

Paul Salmon

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	-
	62,887	55,619

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
	6,145	19,091	(19,857)	(1,901)	3,478

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.

