

Registered Charity Number: 1159621

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

Contents

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

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

Trustees

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

Key management

Rev Tommy Goodwin Interim Pastor 01/11/2023

Charity number

1159621

Contact address

Fitzroy Road
Sheffield
S2 3BB

Accountants

Seven Hills Accountants Limited
57 Burton Street
Sheffield S6 2HH

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

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

Structure, governance, and management

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

Trustee Appointments

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

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

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

Governance and Wider Network

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

Committees

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

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

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

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

Committee Members as at 30 September 2024:

Finance Committee

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

Building Committee prior to February 2024

Sophie Peel-Yates Chair
Andrew Evens
Paul Salmons
Sam Hollingworth

NMI Committee

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

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

Staffing

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

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

Staff for this period have been:

Jo Bambrough Administrator 8 hrs / wk
June Saunders Cleaner 4.5 hrs / wk
David Saunders Cleaner 2 hrs / wk
Jackie-Anne Moxon Cleaner 2 hrs / wk
Rev Tommy Goodwin Interim Pastor 32 hrs / wk

Date Appointed/Resigned

Appointed 01/11/2023

Risk Management

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

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

Objectives and Activities

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

In practice the charity undertakes the following:

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

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

Review of the Year

The aims for the year included:

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

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

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

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

Significant events during the period include:

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

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

Volunteers

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

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

Financial Review of the Year

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

During the year grants were received as follows:

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

Reserves

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

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

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

Plans for Future Periods

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

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



Print name: Paul SALMONS

Position: CHURCH TREASURER

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Signed: 

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

Date:

19 December 2024

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

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

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

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

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

Signed on behalf of the trustees by:



Print name: PAUL SALMONS

Position: CHURCH TREASURER

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

1 Receipts & payments account

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

Funds

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

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

2 Staff costs

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

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

3 Fees paid to independent examiner's organisation

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

4 Restricted funds

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

Missions

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

Lunch club

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

Lunch Break

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

Children & Youth

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

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

5 Related party transactions

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

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

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

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

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