

# **St Philip's Church Sheffield**

**Registered Charity Number 1161810**

**Trustees' Annual Report and Financial Statements  
for the  
Year ended 31<sup>st</sup> December 2020**

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**Trustees' Annual Report for the year ended 31 December 2020**

The Trustees are pleased to present their Annual Report together with the independently examined financial statements for the year ended 31 December 2020.

## **Objectives, public benefit and activities**

### **Aims and Objectives**

The body of Trustees (usually known as the Church Council) has the responsibility of co-operating with the Church leaders and the staff team of St Philip's Church in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church base and property.

The vision of the Church is to be a community of prayer and mission. We aspire to be an authentic, brave creative and devoted community who, inspired by the words and ways of Jesus, see transformation in people and communities.

The Church's main object is:

To advance the Christian faith in the Area of Benefit in accordance with the principles and practices of the Participating Churches. Our main object is to build a missionary training base within which we aim to train and equip missionary leaders. Those equipped go on to lead in a variety of church and community contexts seeking to bring transformation.

### **Statement of Public Benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Church's aims and objectives and in planning future activities. The Trustees are also aware of the Charity Commission's guidance on public benefit in The Advancement of Religion for the Public Benefit and have had regard to it in their administration of the Church. The Church provides the following activities for the benefit of the general public:

- The celebration of public worship;
- The teaching of the Christian faith;
- mission and evangelism;
- pastoral work, including visiting the sick and the bereaved;
- the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and
- the support of other charities in the UK and overseas.

The Trustees confirm that they have complied with their duties under section 17 of the Charities Act with regard to public benefit.

### **Activities**

Due to the pandemic our gatherings moved online as did our weekly prayer meetings. Several other aspects of our work also moved online- notably we ran Alpha online and men's and women's discipleship groups. We also began several online children's cells.

A number of the church's missional communities came to an end with a view to forming new communities with a more geographic focus.

## **St Philip's Church, Sheffield**

### **Trustees' Annual Report for the year ended 31 December 2020**

It was hoped that the church would recruit a Families Outreach Worker after securing some grant funding, but this was delayed by the pandemic which allowed time for the role to be reshaped with a view to recruiting in 2021.

#### **Contribution of Volunteers**

All Church members are expected to be volunteers to a greater or lesser extent. All Church activities rely heavily on volunteer contribution in time, effort and prayer.

#### **Achievements and performance**

In 2020 the church went through a number of significant transitions in its life exacerbated by the unprecedented events concerning the Covid-19 pandemic. After a thorough review of its life marked by a 10-year anniversary since the church's conception the leaders shared a renewed and simplified vision for the next 5 years. During the year the church made the decision to move on from its current premises and to rent facilities for gathering as and when required. This was part of a wider move towards increased simplicity and a more local geographic focus for its communities.

A move to being online required some investment in technology and accelerated the process of redeveloping our website which was also completed this year.

#### **Financial Review**

##### **Budget and Reserves**

The Church's core activities run on the income of the General unrestricted fund. Each year the Church leaders prepare a budget which is closely monitored during the year. As part of the process church members are asked to pray and as an expression of their faith in God to make a commitment of how much they will give to the General Fund during the year. This process is expected to be continued for future years.

The Church has about 35 committed regular givers. At the year-end it had built up operating capital of £45,583 in its General Fund, equivalent to 6.0 months running costs. The trustees are happy with 2 months running costs as the level to be maintained as a buffer against unforeseen circumstances.

##### **Risk Management**

The Trustees have given due consideration to the health, safety data protection and financial risks it faces in managing the operations of the Church. They believe they have in place adequate systems to monitor and control health and safety issues as they arise. They believe they have devised an appropriate system for the authorisation, recording and control of accounting and financial information sufficient to show and explain the financial transactions of the Church. Overall financial supervision by the Trustees is maintained by the use of budgetary control, monthly financial statements and special reports.

## **St Philip's Church, Sheffield**

### **Trustees' Annual Report for the year ended 31 December 2020**

#### **Review of the Financial Statements**

Total income (including restricted income) was £111,504. The main sources of income were church members giving, including gift aid (81%), grants to restricted funds (8%) and lettings (8%).

Total expenditure (including restricted expenditure) was £102,215. The major areas of expenditure were staff (42%), rent, maintenance and administration (40%), charitable gifts (9%) and ministry (13%).

#### **Structure, governance and management**

##### **Governing Document**

The Church Council (the body of Trustees) is a corporate body established by the Church of England and the Baptist Union of Great Britain under the Local Ecumenical Partnership LEP Constitution of St Philip's Church and operating under the Parochial Church Council Powers Measure. It became a registered charity on 26<sup>th</sup> May 2015. The Church is governed by a constitution adopted 25<sup>th</sup> January 2015.

##### **Recruitment and Appointment of Trustees**

The Church Council is made up of:

- Ex officio Trustees - the Ministers of the LEP and the Office Manager;
- Elected Trustees - elected at the Annual Congregational Meeting; and,
- Co-opted Trustees (known to the Church as Church Wardens) who are recommended by the leadership team to the Trustees for a formal vote of agreement to be taken. If agreed by the trustees, this recommendation is further taken to the Annual Congregational Meeting for a vote of ratification by the membership of the church. Church Wardens should be representative of both denominational streams where possible.

Elected and co-opted trustees are appointed for a term of three years and may be re-elected at the end of their term. They must be at least 18 years old and be Church members. Further details concerning trustees are to be found in the constitution.

##### **Induction and Training of Trustees**

New trustees undergo orientation to brief them on their roles and responsibilities, their legal obligations under charity law, the content of the constitution, the decision-making process and the recent financial performance of the Church.

##### **Membership of the Church**

People are entitled to become members of the Church if:

- They have been a regular participant in the life of the church for a year or more;
- They are member of a missional community, small group or huddle within the church;
- They are over the age of 16;
- They are sympathetic to mainstream Christian doctrine as defined by Churches Together in England; and,
- They actively choose to become a member.

The Trustees are required to keep a membership roll which must be made available to any member on request. Further details concerning membership can be found in the constitution.

## St Philip's Church, Sheffield

### Trustees' Annual Report for the year ended 31 December 2020

#### Membership Numbers

At the end of 2020 the enrolled membership was as follows:

Baptists	3
Anglicans	8
Enrolled but not affiliated to either denomination	39
Identified as regular participants but not yet enrolled	12

#### Organisational Structure

The Church Council delegates the day-to-day management of the Church to the staff team headed by the Church Leaders, David and Sarah Ducker. The staff team comprises both paid employees and volunteers. They undergo training appropriate to their areas of responsibility.

Missional community leaders have pastoral oversight of the members of their communities and they are accountable to the Church Leaders.


#### Reference and administration details

Charity name	St Philip's Church
Registered charity number	1161810
Address	The Stamp House, 52 Bank Street, Sheffield, S1 2DS
Website	<a href="http://www.stphilipssheffield.org">www.stphilipssheffield.org</a>
Trustees – ex-officio	Mr David Ducker (Joint Church Leader) Mrs Sarah Ducker (Joint Church Leader)
Co-opted trustees (Church Wardens)	Mrs Jen Vernon-Edwards Mr Matthew Atkins
Elected trustees	Mrs Hannah Rona (until 15 <sup>th</sup> June 2021) Mr David Craig (until 16 <sup>th</sup> September 2020) Mrs Kirsty Hunsley (until 16 <sup>th</sup> September 2020) Mrs Helen Watson (until 16 <sup>th</sup> September 2020) Mr Tom Rattigan (until 16 <sup>th</sup> September 2020) Ms Sarah Appleton (until 16 <sup>th</sup> September 2020) Miss Deborah Green (appointed 15 <sup>th</sup> November 2020) Mr Peter Holt (appointed 15 <sup>th</sup> November 2020) Mr Adam Newell (appointed 15 <sup>th</sup> November 2020)

#### Trustees' declaration

The current Trustees declare that they have approved the Trustees' Annual Report on the date:

Signed on their behalf by

 15/9/21  
Mr Matthew Atkins, Chair of Trustees

St Philip's Church, Sheffield

**Statement of Financial Activities for the year ended 31 December 2020**

		Unrestricted Funds		----- Restricted Funds -----								
	Notes	General	Designated - Capital	ED Pastors	Arise Community	Parson Cross	Intern & Leadership Support	Prison Ministry	Families Outreach	Generosity Pot	Total 2020	Total 2019
		£	£	£	£	£	£	£	£	£	£	£
Income from:												
	3.1	91,589	-	-	350	-	2,433	438	6,500	1,327	102,637	99,545
	3.2	-	-	-	-	-	-	-	-	-	-	-
	3.3	8,840	-	-	-	-	-	-	-	-	8,840	17,592
		27									27	55
Total Income		100,456	-	-	350	-	2,433	438	6,500	1,327	111,503	117,192
Expenditure on:												
Charitable activities:												
	4.1	42,090	-	-	-	-	-	489	-	-	42,579	50,299
	4.2	1,586	-	-	379	3,348	3,618	-	-	250	9,180	15,328
	4.3	33,556	-	-	-	-	-	-	-	-	33,556	39,535
	4.4	7,387	-	-	-	-	-	-	-	-	7,387	680
	4.5 & 6	300	-	-	-	-	-	-	-	-	300	300
	4.6	6,274	-	1,000	-	-	-	-	-	1,939	9,212	11,583
Total Expenditure		91,192	-	1,000	379	3,348	3,618	489	-	2,189	102,214	117,725
Net Income /(Expenditure)		9,264	-	(1,000)	(29)	(3,348)	(1,185)	(51)	6,500	(862)	9,289	(533)
Adjustment											-	
Net movement in funds		9,264	-	(1,000)	(29)	(3,348)	(1,185)	(51)	6,500	(862)	9,289	(533)
Total funds at 01 January 2020		36,320	-	1,000	53	7,867	1,185	51	-	1,024	47,500	48,033
Funds at 31 December 2020		45,583	-	-	24	4,519	-	-	6,500	162	56,789	47,500

St Philip's Church, Sheffield  
**Statement of Financial Position as at 31 December 2020**  
 (Balance Sheet)

	Notes	Unrestricted Funds		Restricted Funds							Total 2020	Total 2019
		General	Designated Capital	ED Pastors	Arise Community	Parson Cross	Intern & Leadership Support	Prison Ministry	Families Outreach	Generosity Pot		
		£	£	£	£	£	£	£	£	£	£	£
<b>Fixed Assets</b>												
Equipment, fixtures & fittings	9	-	-	-	-	-	-	-	-	-	-	-
<b>Current Assets</b>												
Debtors	10	14,738	-	-	-	-	-	35	-	11	14,784	8,898
Cash at bank and in hand	11	39,755	-	-	24	4,519	-	(35)	6,500	151	50,914	39,372
<b>Total current assets</b>		<b>54,493</b>	<b>-</b>	<b>-</b>	<b>24</b>	<b>4,519</b>	<b>-</b>	<b>-</b>	<b>6,500</b>	<b>162</b>	<b>65,698</b>	<b>48,270</b>
<b>Liabilities</b>												
Creditors: Amounts falling due within one year	12.1	(8,909)	-	-	-	-	-	-	-	-	(8,909)	(770)
<b>Net current assets</b>		<b>45,583</b>	<b>-</b>	<b>-</b>	<b>24</b>	<b>4,519</b>	<b>-</b>	<b>-</b>	<b>6,500</b>	<b>162</b>	<b>56,789</b>	<b>47,500</b>
<b>Total assets less current liabilities</b>		<b>45,583</b>	<b>-</b>	<b>-</b>	<b>24</b>	<b>4,519</b>	<b>-</b>	<b>-</b>	<b>6,500</b>	<b>162</b>	<b>56,789</b>	<b>47,500</b>
Creditors: Amounts falling due after more than one year	12.2	-	-	-	-	-	-	-	-	-	-	-
<b>Total net assets</b>		<b>45,583</b>	<b>-</b>	<b>-</b>	<b>24</b>	<b>4,519</b>	<b>-</b>	<b>-</b>	<b>6,500</b>	<b>162</b>	<b>56,789</b>	<b>47,500</b>
<b>Funds</b>												
Unrestricted Funds		45,583	-								45,583	36,320
Restricted Funds				-	24	4,519	-	-	6,500	162	11,205	11,179
<b>Total Funds</b>		<b>45,583</b>	<b>-</b>	<b>-</b>	<b>24</b>	<b>4,519</b>	<b>-</b>	<b>-</b>	<b>6,500</b>	<b>162</b>	<b>56,789</b>	<b>47,500</b>

The financial statements and notes on pages 6 to 19 were approved by the trustees on the date 15/9/21 and signed on their behalf by: MA

Mr Matthew Atkins, Chair of Trustees



**St Philip's Church, Sheffield**  
**Statement of Cash Flows**  
**for the year ended 31 December 2020**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
Net income / (expenditure) for the year	9,289	(533)
<b>Adjustments for:</b>		
Depreciation charges	-	844
Interest receivable	(27)	(55)
(Increase)/decrease in Debtors	(5,886)	(505)
Increase/(decrease) in Creditors	8,139	(941)
<b>Net cash provided by /(used in) operating activities</b>	<b>11,515</b>	<b>(1,190)</b>
<b>Statement of cash flows</b>		
Net cash provided by /(used in) operating activities	11,515	(1,190)
<b>Cash flows from investing activities</b>		
Bank interest	27	55
(Purchase of tangible assets)	-	-
Sale of tangible fixed assets	-	-
Loss / (Gain) on sale of assets	-	-
<b>Change in cash in the year</b>	<b>11,542</b>	<b>(1,135)</b>
Cash at bank and in hand at beginning of the year	39,372	40,506
<b>Cash at the end of the year</b>	<b>50,914</b>	<b>39,371</b>
<b>Analysis of cash at year end</b>		
Petty cash	54	34
Cash at CAF Bank	50,860	39,338
<b>Total cash held</b>	<b>50,914</b>	<b>39,372</b>

**St Philip's Church, Sheffield**  
**Notes to the financial statements**

## **1. Basis of preparation**

### **1.1 Basis of accounting**

These accounts have been prepared on the going concern basis the historical cost convention in accordance with:

- a) Accounting and Reporting by Charities – Statement of Recommended Practice - Charities SORP FRS 102
- b) The Charities Act 2011.
- c) The Church Accounting Regulations 2015

### **1.2 Change in basis of accounting - none**

## **2. Accounting policies**

### **2.1 Form of Financial Statements**

Fund movements and balances are split between general, designated and restricted funds.

<b>General funds</b>	The funds of the Church that are not subject to any restrictions regarding their use and are available for the general purposes of the Church.
<b>Designated funds</b>	Funds set aside out of general funds by the Trustees for a specific purpose over whose use and purpose the Council of Trustees has discretion.
<b>Restricted funds</b>	Funds subject to specific conditions imposed by the donor(s) or by specific terms of a trust deed or other legal measure.

All funds over which the Council of Trustees has use, control and management are consolidated in the full financial statements.

### **2.2 Income**

<b>Recognition of income</b>	Income is included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"><li>· the Church becomes entitled to it;</li><li>· the trustees are virtually certain they will receive it; and</li><li>· the monetary value can be measured with sufficient reliability.</li></ul>
<b>Income with related expenditure</b>	Where incomes has related expenditure (as with fundraising or contract income) the incomes and its related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the Church has unconditional entitlement to them.
<b>Tax reclaims on donations and gifts</b>	Income from tax reclaims is included in the SoFA at the same time as the gifts to which it relates.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.

**St Philip's Church, Sheffield**  
**Notes to the financial statements**

<b>Gifts in kind</b>	<p>Gifts in kind are accounted for at a reasonable estimate of their value to the Church or the amount actually realised.</p> <p>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the Church.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income when receivable.</p>
<b>Donated services and facilities</b>	<p>These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.</p>
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>
<b>Investment income</b>	<p>This is included in the accounts when receivable. It consists only of bank interest.</p>

## **2.3 Expenditure and Liabilities**

<b>Liability recognition</b>	<p>Liabilities are recognised as soon as there is a legal or constructive obligation committing the Church to pay out resources.</p>
<b>Gifts and grants</b>	<p>Where the Church gives a grant either with conditions for its payment being a specific level of service or output to be provided or with no conditions, such grants are recognised in the SoFA as soon as they have been paid to the recipient.</p>

## **2.4 Pension Costs**

<b>Employer contributions</b>	<p>Employer contributions to are charged to expenditure each month. This applies to all eligible employees whether or not they have signed up to the staff pension scheme. All contributions payable to the pension scheme are paid when due.</p>
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## **2.5 Assets**

<b>Properties</b>	<p>To date the Church owns no properties.</p>
<b>Equipment, Fixtures and Fittings</b>	<p>These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.</p>
<b>Depreciation</b>	<p>Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:</p> <p>Equipment, fixtures and fittings - 25% per annum straight line.</p>

## **2.6 Taxation**

The Church is not liable to income tax or capital gains tax on its charitable activities. Irrecoverable VAT is included in the asset cost or expense to which it relates.

St Philip's Church, Sheffield  
Notes to the financial statements

Notes	Unrestricted Funds		----- Restricted Funds -----								
	General	Capital	ED Pastors	Arise Community	Parson Cross	Intern & Leadership Support	Prison Ministry	Families Outreach	Generosity Pot	Total 2020	Total 2019
	£	£	£	£	£	£	£	£	£	£	£
<b>3 Income breakdown</b> (where required)											
<b>3.1 Donations &amp; grants</b>											
Members' committed giving	74,249	-	-	-	-	-	-	-	-	74,249	67,453
Other offerings	150	-	-	350	-	-	350	-	1,161	2,011	4,066
Gift-aid tax recovery	15,714	-	-	-	-	-	88	-	165	15,967	15,603
Grants from organisations	1,476	-	-	-	-	2,433	-	6,500	-	10,409	12,424
	<u>91,589</u>	<u>-</u>	<u>-</u>	<u>350</u>	<u>-</u>	<u>2,433</u>	<u>438</u>	<u>6,500</u>	<u>1,327</u>	<u>102,637</u>	<u>99,546</u>
<b>3.2 Charitable activities</b>											
There was no income from charitable activities during the year										-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>3.3 Other trading activities</b>											
Lettings	8,790	-	-	-	-	-	-	-	-	8,790	17,592
Payroll services	50	-	-	-	-	-	-	-	-	50	-
	<u>8,840</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,840</u>	<u>99,546</u>
<b>4 Expenditure breakdown</b> (where required)											
<b>Charitable activities:</b>											
<b>4.1 Staff</b>											
Payroll - core employees	36,587	-	-	-	-	-	-	-	-	36,587	41,056
Payroll - other employees	4,511	-	-	-	-	-	489	-	-	5,000	5,726
Staff expenses	992	-	-	-	-	-	-	-	-	992	3,517
	<u>42,090</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>489</u>	<u>-</u>	<u>-</u>	<u>42,579</u>	<u>50,299</u>

**St Philip's Church, Sheffield**  
**Notes to the financial statements**

Notes to the financial statements													
Unrestricted Funds			Restricted Funds										
Notes	General	Capital	ED Pastors	Arise Community	Parson Cross	Intern & Leadership Support	Prison Ministry	Families Outreach	Generosity Pot	Total 2020	Total 2019		
	£	£	£	£	£	£	£	£	£	£	£		
<b>4.2 Ministry</b>													
Whole church gatherings	444	-	-	-	-	-	-	-	-	444	866		
PA/Worship	76	-	-	-	-	-	-	-	-	76	-		
Youth, Children & families	169	-	-	-	3,325	-	-	-	-	3,494	7,023		
Leaders & members training	22	-	-	-	-	3,236	-	-	-	3,258	2,294		
Pastoral support	6	-	-	-	-	-	-	-	-	6	69		
Prayer	-	-	-	-	-	-	-	-	-	-	(3)		
Hospitality	90	-	-	-	-	-	-	-	-	90	178		
Novitiate / Intern support	605	-	-	-	-	382	-	-	-	988	3,029		
Mission Focus - Parson Cross	152	-	-	-	23	-	-	-	-	175	609		
City Centre Mission	20	-	-	-	-	-	-	-	-	20	609		
Other mission activity	-	-	-	379	-	-	-	-	250	629	1,261		
	1,586	-	-	379	3,348	3,618	-	-	250	9,180	15,328		
<b>4.3 Venue - The Printhouse</b>													
Business rates	-	-	-	-	-	-	-	-	-	-	-		
Lease of The Printhouse	25,486	-	-	-	-	-	-	-	-	25,486	25,000		
Insurance	1,240	-	-	-	-	-	-	-	-	1,240	1,104		
Utilities	2,403	-	-	-	-	-	-	-	-	2,403	3,132		
Telephone & broadband	1,015	-	-	-	-	-	-	-	-	1,015	1,000		
Worship licences	395	-	-	-	-	-	-	-	-	395	395		
Waste collection	568	-	-	-	-	-	-	-	-	568	1,079		
Repairs & sundries	2,258	-	-	-	-	-	-	-	-	2,258	6,831		
Events sundries	190	-	-	-	-	-	-	-	-	190	152		
Capitalised additions	9	-	-	-	-	-	-	-	-	-	-		
Capitalised disposals	9	-	-	-	-	-	-	-	-	-	-		
Depreciation	9	-	-	-	-	-	-	-	-	-	844		
	33,555.76	-	-	-	-	-	-	-	-	33,556	39,535		
<b>4.4 Administration</b>													
Stationery, office supplies, software, bank cha	625	-	-	-	-	-	-	-	-	625	451		
IT	363	-	-	-	-	-	-	-	-	363	210		
Communications	1,990	-	-	-	-	-	-	-	-	1,990	-		
Accounting Fees	4,410	-	-	-	-	-	-	-	-	4,410	-		
Contingencies & miscellaneous	-	-	-	-	-	-	-	-	-	-	18		
	7,387	-	-	-	-	-	-	-	-	7,387	680		

**St Philip's Church, Sheffield**  
**Notes to the financial statements**

Notes to the financial statements												
	Unrestricted Funds		Restricted Funds									
Notes	General	Capital	ED Pastors	Arise Community	Parson Cross	Intern & Leadership Support	Prison Ministry	Families Outreach	Generosity Pot	Total 2020	Total 2019	
	£	£	£	£	£	£	£	£	£	£	£	
4.5 Independent Examiner	300									300	300	
4.6 Charitable gifts												
All Nations Student - Susie Boyce	-	-	-	-	-	-	-	-	-	-	432	
Baptist Union	24	-	-	-	-	-	-	-	-	24	92	
Ben's Centre	-	-	-	-	-	-	-	-	173	173	-	
Big Life India	-	-	-	-	-	-	-	-	805	805	-	
Cathedral Archer Project	-	-	-	-	-	-	-	-	15	15	109	
Ethiopian Nurse, Netsanet	-	-	-	-	-	-	-	-	-	-	350	
Frank Stammel ministry support	-	-	-	-	-	-	-	-	-	-	200	
Helen Lowe Mozambique after fire damage	-	-	-	-	-	-	-	-	-	-	250	
Home Offering	-	-	-	-	-	-	-	-	220	220	-	
Hope English School	-	-	-	-	-	-	-	-	-	-	30	
Kate Smith, Romania	-	-	-	-	-	-	-	-	-	-	48	
Lesotho Vvula Amehlo Trust	-	-	-	-	-	-	-	-	-	-	369	
Lydia Donaldson Mozambique re Burglary	-	-	-	-	-	-	-	-	-	-	200	
Networks Romania	-	-	-	-	-	-	-	-	49	49	-	
Open Doors	-	-	-	-	-	-	-	-	-	-	221	
Parson Cross Community Development	-	-	-	-	-	-	-	-	408	408	-	
S Yorks Chaplaincy Listening Service	-	-	-	-	-	-	-	-	-	-	8,000	
Sheffield Diocese	3,750	-	-	-	-	-	-	-	-	3,750	-	
Together for Schools	-	-	1,000	-	-	-	-	-	270	1,270	-	
YBA Home Mission & other YBA	2,500	-	-	-	-	-	-	-	-	2,500	1,283	
	6,274	-	1,000	-	-	-	-	-	1,939	9,212	11,583	

**St Philip's Church, Sheffield**  
**Notes to the financial statements**

**5 Trustee Remuneration and related party transactions**

<b>5 Reimbursements</b>	<b>2020</b>	<b>2019</b>
Travel and other out of pocket expenses were reimbursed to trustees as follows.		
Number of trustees reimbursed	3	6
	<b>£</b>	<b>£</b>
Provision of lodging for intern	-	1,440
Training for ministry	3,941	356
Church activities	136	1,213
Gifts forwarded	-	200
Staff expenses & hospitality	176	292
Venue and office sundries	885	334
	<u>5,138</u>	<u>3,835</u>

**5 Pay and benefits**

During the year 2 of the trustees were paid for their services as employees. They benefitted as follows:

	<b>----- 2020 -----</b>		<b>----- 2019 -----</b>	
	<b>Salary</b>	<b>Pension Contributions</b>	<b>Salary</b>	<b>Pension Contributions</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bethany Atkins (Operations Manager)	-	-	2,862	253
Bethany Atkins' 2019 salary above includes £2,330 SMP later recovered from HMRC				
David Craig (Operations Manager)	-	-	8,071	537
David Ducker (Joint Church Leader)	11,537	784	11,412	775
Sarah Ducker (Joint Church Leader)	11,537	784	11,412	775

**5 Gifts from Trustees**

All members of the Church, including Trustees, are expected to give generously to the Church to support its ministry. This is part of their expression of faith in God. No trustee gave larger gifts than the norm to the Church. No trustee sought to influence the activities of the Church by the amount that he or she gave.

**6 Summary declaration**

Excluding the above amounts received or given, no trustee or other person connected to the Church had any personal interest in any contract or transaction related to the Church during the year.

**St Philip's Church, Sheffield**  
**Notes to the financial statements**

## 6 Preparation and examination of the financial statements

These statements have been prepared by an outsourced accountant who prepares the Church's monthly accounts. They have been examined by an independent examiner.

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Provision for Independent Examiner's fee & costs	300	300

## 7 Employees

No employee earned more than £60,000 during the year.

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Payroll costs</b>		
Central Ministry & Administration	36,587	41,056
Events Manager	4,511	5,195
Prison Ministry	489	531
	<hr/> 41,587	<hr/> 46,782

### Payroll breaks down as:

Gross pay to employees	39,333	46,307
Employer's national insurance	898	899
Employment Allowance	(1,021)	(899)
Statutory Maternity Pay recoverable from HMRC	101	(2,400)
Employer's pension contributions	2,276	2,875
	<hr/> 41,587	<hr/> 46,782

### Average head count

Full-time employees	0.0	0.0
Part-time employees	4.1	6.0
	<hr/> 4.1	<hr/> 6.0

### Full time equivalent employees

General Ministry & Administration	1.1	1.1
Events Manager & cleaners	0.4	0.2
Prison Ministry	0.1	0.0
	<hr/> 1.6	<hr/> 1.4

### Payroll assistance to other employers

Two employees also worked part-time for another charity, Anglican Church Planting Initiatives (ACPI). Their ACPI hours are paid through the Church payroll and the costs are recharged to ACPI. The ACPI payroll costs are not included in the above figures.



**St Philip's Church Sheffield**  
**Notes to the financial statements**

## **8 Pensions**

The Church participates in the Pension Builder 2014 scheme section of the Church Workers Pension Fund (CWPF) for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the scheme separately from those of each participating employer.

The CWPF has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

The Pension Builder 2014 scheme is classed as a defined benefit scheme (because it guarantees a minimum pay-out at Normal Retirement Age) though it has all the elements of a money-purchase scheme. It meets the Pension Regulator's auto enrolment requirements.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement.

Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme. The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS102 as it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers. This means that contributions are accounted for as if the Scheme were a defined contribution scheme.

The pensions costs charged to expenditure (in the SoFA) in the year are contributions payable plus any contributions calculated and set aside by the Church where pensionable salary details have not been brought up to date by the Pensions Board.

A full actuarial valuation of the Pension Builder Scheme is carried out once every three years; the next full actuarial valuation is due as at 31 December 2022. A snapshot was provided at 31 December 2020: for the Pension Builder 2014 section, the valuation revealed a surplus of £7.2m on the ongoing assumptions used. There is no requirement for deficit payments by participating employers at the current time. The next full actuarial valuation is due as at 31 December 2022.

The legal structure of the scheme is such that, in the event of a scheme deficit, if another employer fails, St Philip's Church could become responsible for paying a share of the failing employer's pension liabilities.

At 31 December 2020 the Church had 3 active members in the Pension Builder 2014 section.

The Church contributes 7% of basic salary (which includes 1% for death in service cover of 4 times salary) and the employees are required to contribute a minimum contribution of 2%. The employer's contributions for the year totalled £2,276 (2019 - £2,872).

**St Philip's Church, Sheffield**  
**Notes to the financial statements**

**9 Tangible fixed assets**

The Church owns no land or buildings. Its only fixed assets consist of equipment, fixtures and fittings.

	<b>2020</b>	<b>2019</b>
<b>Cost</b>	<b>£</b>	<b>£</b>
Brought forward	15,991	15,991
Additions	-	-
Disposals	-	-
Total at the end of the year	<u>15,991</u>	<u>15,991</u>
<b>Depreciation</b>		
Brought forward	15,991	15,147
On disposals	-	-
Charge for the year	-	844
Total at the end of the year	<u>15,991</u>	<u>15,991</u>
Net book value at the end of the year	<u>-</u>	<u>-</u>
Net book value at the beginning of the year	<u>-</u>	<u>844</u>

**10 Debtors and Prepayments**

	<b>£</b>	<b>£</b>
Accounts receivable	-	157
Gift Aid - income tax recoverable	8,275	3,994
HMRC Statutory payment recovery	-	4,304
Prepayments	6,509	443
Sundry debtors	-	-
	<u>14,784</u>	<u>8,898</u>

**11 Cash at Bank and in Hand**

	<b>£</b>	<b>£</b>
Cash at Bank	50,860	39,338
Cash in Hand	54	34
	<u>50,914</u>	<u>39,372</u>
<b>Total Current Assets</b>	65,698	48,270

**12 Creditors and Accruals**

**12.1 Creditors due within one year**

	<b>£</b>	<b>£</b>
Trade creditors	7,778	472
Pension contributions accrual	209	(52)
PAYE tax & national insurance	169	
Sundry creditors and accruals	754	350
	<u>8,909</u>	<u>770</u>

**12.2 Creditors: amounts falling due after more than one year**

There were no long term creditors	-	-
	<u>-</u>	<u>-</u>

**St Philip's Church Sheffield**  
**Notes to the financial statements**

## **13 Funds**

The movement and balances of all funds are given in detail in the SoFA and SoFP and the notes to which they refer.

### **Unrestricted Funds**

#### **13.1 General Fund**

The General Fund is used for the general ministry of the church. It can be used for any of the charitable objectives of the Church. Its use is at the direction of the Trustees

#### **13.2 Capital Fund (Designated)**

A designated fund is a fund where the Trustees have chosen to set aside money or other assets for a particular purpose. They have discretion to move some or all of the designated fund back into the general fund at any time.

The Trustees prefer the General Fund to reflect just the movement and balance of the liquid unrestricted assets (cash, debtors and creditors) of the Church. Hence the value of the tangible assets is held separately in this designated fund.

### **Restricted Funds**

#### **13.3 ED Pastors**

Emergency Department Pastors is a St Philips' initiative that now has support and volunteers from many churches across the city. ED Pastors work in the A&E departments in Sheffield, they are trained listeners, who provide comfort, support and spiritual care to patients. They are there to meet patients at their point of need, whoever they are and whatever their background. This fund has so far received a £10,000 grant from the Seedbed Christian Community Trust. Disbursal of the fund is supervised by designated church leaders.

#### **13.4 Arise Community Fund**

Arise is a missional community based in Pitsmoor. Money is received into this fund particularly for work amongst children and their families in that area.

#### **13.5 Parson Cross Fund**

The Church has a mission team based in the Parson Cross area. Church members have given gifts to this fund to enable outreach activities. Disbursal of the fund is supervised by the Parson Cross mission team leader.

#### **13.6 Intern & Leadership Support Fund**

This is a group of 2 restricted funds whose movements in the year are summarised as follows:

	<b>Opening Balance</b>	<b>Income</b>	<b>Expended</b>	<b>Closing Balance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Intern Support	6	376	(382)	-
Baptist Minister Training	1,179	2,057	(3,236)	-
	<u>1,185</u>	<u>2,433</u>	<u>(3,618)</u>	<u>-</u>

## St Philip's Church Sheffield

### Notes to the financial statements

**Intern Support:** Two German interns had placements with the Church. They were sponsored by Global Volunteer Services. Their support payments were processed through this fund and were paid on to the intern's hosts. The Church also made payments to the hosts from the General Fund.

**Baptist Minister Training:** Sarah Ducker, one of the Church leaders, is a student with St Hild's College and Northern Baptist College with a view to being ordained as a Baptist Minister. The Yorkshire Baptist Association are paying part of her fees through this fund. The balance of the fees are being paid from the General Fund.

#### 13.7 Prison Ministry Fund

For several years one of the church members has been visiting local prisons to share the gospel with the residents and to offer them practical help. Gifts for the support of him and his ministry are processed through this fund. The ministry receives gifts from individuals. Money paid out to him is via the payroll or for expenses incurred.

#### 13.8 Families Outreach

In November 2020 the church was awarded a grant of £6,500 from Baptist Insurance to be used towards half of the first year's salary of three part-time Families Outreach workers. Their role is to develop and support missional outreach with a focus on families with young children in Parson Cross and the S6 area.

#### 13.9 Generosity Pot

From time to time the Church appeals for offerings to support mission organisations or individuals engaged in mission. The gifts received into this fund are forwarded as soon as practicable to the designated beneficiaries.

14 Grants over £1,000 from institutions	2020	2019
	£	£
National Lottery Community Fund - Parson Cross youth work	-	7,879
Baptist Insurance - Families Outreach Workers	6,500	-
Yorkshire Baptist Association - minister training support (note 13.7 above)	1,750	3,000

#### 15 Grants to institutions

All gifts and grants are detailed in Note 4.6.

#### 16 Operating lease

In July 2019 the Church contracted for a 5-year lease of 21-23 North Church Street for the use of the Church as its operations base; this contract was cancelled in July 2021. The landlord is the Sheffield Church Burgesses Trust.

#### 17 Capital commitments

The Church had no capital commitments at the year end.

## INDEPENDENT EXAMINER'S REPORT TO ST PHILIP'S CHURCH

I report on the accounts of St Philip's Church for the year ended 31st December 2020

### Respective responsibilities of the trustees and examiner

St Philip's Church is responsible for the preparation of the accounts. St Philip's Church considers that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145(5)(b) of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission; and
- To state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by St Philip's Church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from St Philip's Church concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Shahida Saddique

FaithStar LLP  
G2 Building  
Leeds Road,  
Sheffield,  
S9 3TY



Signed Independent Examiner  
Mrs Janet Daye  
AAT, ACIE

02/09/2021