

**Charity Registration Number 1168374**

**ROTHERHAM EVANGELICAL CHURCH  
TRUSTEES REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

# **ROTHERHAM EVANGELICAL CHURCH**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

*FOR THE YEAR ENDED 31 MARCH 2025*

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**Trustees:** Trustees who served during the period up to the approval of this report were:

Mr. Ian Fenton

Mr. David Harvey

Mr. Elliot Hyliger

Mr. David Ian Jones

Mr. Benjamin Keen

Mrs. Claire Lovell

Mr. Ji Pattison-Smith

Mr. Richard Proctor

Mr. Paul Robinson

Mr. Andrew Walker

**Charity Number:** 1168374

**Independent Examiner:**

SMH Haywood & Co Limited

24-26 Mansfield Road

Rotherham

South Yorkshire

S60 2DT

# ROTHERHAM EVANGELICAL CHURCH

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# **ROTHERHAM EVANGELICAL CHURCH**

## **TRUSTEES REPORT**

*FOR THE YEAR ENDED 31 MARCH 2025*

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The trustees have pleasure to present their report and examined financial statements of Rotherham Evangelical Church (REC) for the period 1<sup>st</sup> April 2024 – 31<sup>st</sup> March 2025.

### **Constitution**

REC was constituted as a Charitable Incorporated Organisation (CIO) on 25<sup>th</sup> May 2016 and was registered with the Charities Commission on 21<sup>st</sup> July 2016 with the reference 1168374.

### **Registered Office**

The registered office of REC is Wellgate, Rotherham, S60 2PD.

### **Advisers**

The principal professional advisers to REC during the period were:

Solicitors: Bradford and Sons, Rotherham

Examiners: SMH Haywood & Co Limited, Rotherham

Bankers: Clydesdale Bank PLC (Trading as Virgin Money), Rotherham

### **Objectives**

The objectives of REC are the advancement of the Christian Faith in accordance with the Basis of Faith primarily, but not exclusively, within Rotherham and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the charity trustees, put into practice, the teaching of the Lord Jesus Christ in accordance with the Basis of Faith.

### **Public Benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Governance**

Members of REC meet regularly throughout the year, including at the Annual General Meeting. The members have full responsibility for the direction of REC. The members appoint the trustees of the church at their regular meetings in accordance with the charity's constitution.

### **Trustees**

The trustees seek to meet at least three times a year in order to exercise the general control and management of the administration of the charity.

The day to day operation of REC's different ministries is delegated to individual or groups of trustees with specific roles and responsibilities.

## **Risk management**

The trustees examine the major risks facing the charity on at least an annual basis, with ongoing monitoring provided by the church staff. Policies are in place for both safe-guarding and data protection.

## **Fundraising**

REC does not in any way use professional fundraisers. Funds come from members of the church, other attendees of church services, the rental of REC church property and external donors supporting the objectives of the charity.

No complaints have been received relating to fundraising by REC.

## **Developments during 2024-25**

Seven persons joined the membership of the church during the 2024-25 financial year. Six adult baptisms took place during the same period.

A part-time Women's Ministry Co-ordinator joined the paid staff in September 2024.

The church continues to be most grateful to Broom Methodist Church for their willing attitude and flexibility towards REC worshipping in their premises.

## **Plans for 2025-26 and further ahead**

It is anticipated that the impact of the increasing cost of living will continue to impact spending on staffing costs, rent, utilities and benevolence in the next year.

The trustees have estimated that twelve persons will be added to membership of the church in 2025-2026.

The financial statements have been prepared on a going concern basis. The expected future income and expenditure, together with current reserves allows the charity to continue as a going concern for at least 12 months from approval of these financial statements.

## **The trustees' responsibilities in relation to the financial statements**

The law relating to charities requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for the period.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Charity's Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Review of Financial position**

### **Income**

During the twelve months ended 31<sup>st</sup> March 2025, REC received £150,218 (£142,771 2023-24). Within this figure, giving in the year increased to £128,900 (£119,219 2023-24) reflecting the somewhat larger congregation in 2024-25.

During the period £18,572 of gift aid was recovered for the year 2023-24 (£18,687 recovered in 2023-24 for the year 2022-23). Other receipts and gifts decreased to £2,746 from £4,865 in 2023-24 partly from monies received from events hosted by the church.

Gift aid for 2024-25 has not been recovered as at the time of this report and is estimated to amount to £19,000.

### **Expenditure**

In the financial year 2024-25, REC incurred expenditure of £134,787 (£137,964 2023-24). This included an increase in staffing costs in part due to the addition of the part-time Women's Ministry Co-ordinator. Support for studies by a potential Minister in the Rotherham area and donations to Christian organisations continue.

### **Surplus/Deficit**

Given the above figures, the overall financial position of REC in 2024-25 was a surplus of £15,431 (surplus of £4,807 in 2023-24) which increased the fund balances from £31,178 at 31<sup>st</sup> March 2024 to £46,609 at 31<sup>st</sup> March 2025.

### **Reserves Policy**

In order provide for unanticipated falls in income levels, rises in expenditure or emergency situations, REC will seek to maintain a minimum 15% of its annual expenditure in reserves in line with its principles of responsible financial management.

Typically organisations that follow such a policy will find that cash reserves build up over the medium/long-term. REC does not aim to accumulate wealth and so periodically funds above the minimum cash reserve will be expended in a controlled way through temporary expenditure included in the budget such as improvements to the building, staff hired on fixed term contracts for specific projects, or donations to targeted Christian organisations.

Approved by the trustees on 13th May 2025 and signed on their behalf by:



Ian Fenton

Assistant Minister and Church Secretary

# ROTHERHAM EVANGELICAL CHURCH

## INDEPENDENT EXAMINERS REPORT

### TO THE TRUSTEES OF ROTHERHAM EVANGELICAL CHURCH

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I report on the accounts of Rotherham Evangelical Church for the year ended 31st March 2025, which are set out on pages 8 to 10.

#### **Respective responsibilities of the trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The charity's trustees consider that an audit is not required this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- (i) Examine the accounts under section 145 of the 2011 Act;
- (ii) To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) 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 held by the charity 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiners' statement**

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

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



**James Salim FCCA**  
**SMH Haywood & Co Limited**  
24-26 Mansfield Road  
Rotherham  
S60 2DT  
**Date:** 05/09/2025

# ROTHERHAM EVANGELICAL CHURCH

## PAYMENTS AND RECEIPTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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	2025 £	2024 £
<b>Incoming resources from generated funds</b>		
Regular giving	111,140	104,604
Non-regular giving	17,760	14,615
Gift aid recovered	18,572	18,687
Other receipts & gifts	<u>2,746</u>	<u>4,865</u>
<b>Total Incoming Resources</b>	<b><u>150,218</u></b>	<b><u>142,771</u></b>
 <b>Resources expended</b>		
Staffing costs	70,296	62,822
Church running costs	27,437	35,796
Ministries	5,769	7,273
Missionary gifts & donations	<u>31,285</u>	<u>32,073</u>
<b>Total resources expended</b>	<b><u>134,787</u></b>	<b><u>137,964</u></b>
 Net (expenditure)/income for the year		
Net movement in funds	15,431	4,807
Fund balances at 1 April	<u>31,178</u>	<u>26,371</u>
Fund balances at 31 March	<u>46,609</u>	<u>31,178</u>



# ROTHERHAM EVANGELICAL CHURCH

## STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 2025

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	2025		2024	
	£	£	£	£
<b>Current assets</b>				
Cash at bank and in hand	<u>46,609</u>		<u>31,178</u>	
<b>Total assets less current liabilities</b>		<u><b>46,609</b></u>		<u><b>31,178</b></u>
 <b>Income Funds</b>				
Unrestricted funds		<u>46,609</u>		<u>31,178</u>
		<u>46,609</u>		<u>31,178</u>

These accounts were approved by the trustees on 13th May 2025.



Ian Fenton

Assistant Minister and Church Secretary

# **ROTHERHAM EVANGELICAL CHURCH**

## **NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **1. RELATED PARTY TRANSACTIONS**

During the year Trustees were paid £52,478 (£47,343 2023-24) for services to the charity. Additionally, employer pension contributions totalling £0 (£344 2023-24) were paid for Trustees in the year.

Trustees donated £24,395 (2023-24: £20,525) to the charity.

During the year, the charity paid £23,353 (£23,423 2023-24) study support towards a Master of Divinity in the USA for a former Trustee, with a view to them returning to serve as a Minister in the UK - which is considered to be in accordance with the charity's objectives.