

Union Church, Sheffield

Report and Accounts
Year ended 31 March 2024

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

UNION CHURCH, SHEFFIELD
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024

ADDRESS FOR CORRESPONDENCE	Level 2 Part C The Synergy Building St Peters House Hartshead Sheffield S1 2EL
GOVERNING DOCUMENT	Constitution for a CIO dated 26 January 2021
CHARITY REGISTRATION NUMBER	1193249
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Alison Collins Fraser Davies (resigned 13 May 2023) Dr Sarah Goodwin Samuel McWhirter Brian Noble (appointed 3 September 2023) Christopher Richardson Ross Rohlmeier (appointed 7 October 2023 (resigned 20 June 2024)
INDEPENDENT EXAMINER	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB

INDEX

Page 1	Legal & Administrative Details
Pages 2-4	Trustees' Report
Page 5	Independent Examiner's Report
Page 6	Receipts and Payments Account
Page 7	Statement of Assets & Liabilities
Page 8	Notes to the Accounts

UNION CHURCH SHEFFIELD
REPORT OF THE TRUSTEES
FOR THE YEAR END 31 MARCH 2024

The Trustees have pleasure in submitting the Report and Accounts for the charity's last period of account, which commenced on 01 April 2023 and ended on 31 March 2024.

Objects of the charity

The charity, which is a church, is governed by a constitution and is constituted as a charitable incorporated organisation. The charity's principal objects, as set out in its governing document, are:

- the advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Sheffield and the surrounding neighbourhood; and
- such other charitable purposes as shall, in the opinion of the charity trustees, put into practice the Christian faith in accordance with the Basis of Faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

This past year Union Church Sheffield has:

- provided opportunities for church members to deepen their understanding of the Christian faith and also for the wider public to be introduced to Christian faith through weekly Sunday gatherings & mid-week small groups. In particular we have developed bible teaching & training specifically among women, hosted our first Muslim-Christian Dialogue event and partnered with a local asylum seekers accommodation provider to run a 'friendship club'.
- continued in partnering with another local church in teaching our young people through Youth Club. We were particularly pleased to be able to involve new leaders to enable the continuation of this group; and to see our young people maturing in their faith - partly shown in their willingness to serve in new areas and to seek the responsibility of church membership.
- again given pastoral care and training for church members as they seek to live according to the Christian faith enabling them to serve and enrich wider society through their places of employment and education. This has included the hosting of external speakers on topics such as idealism and cynicism in our relationships, a marriage retreat for couples, and book clubs exploring Christian understandings of anger and cultural engagement.
- again enabled a church member to access theological and pastoral training from Biblical Counselling UK, and benefitted from bible teaching from other members who have previously accessed training.
- expanded our leadership team by recognising a third Elder
- maintained membership numbers (at 31 members) despite some previous members moving on for work. Five other people are actively considering becoming formal members

- seen small groups within the church continue to support one another in their faith and service of their local communities.
- organised and run activities for youth and children that deepen their understanding of the Christian faith through a weekly youth club, bible studies, Kids class, weekend away and our third holiday bible club. Although the holiday Bible club was planned for only one day this year, the children and their friends had lots of fun whilst learning about the Easter story. We also introduced a new curriculum for our kids based on an overview of the whole Bible story over two years.
- again supported individuals (i.e. mission partners) who are serving churches overseas; in particular two church members who are involved in bible translation in Nigeria. We have also identified two church members as mission partners and actively supported them in their move to the Middle East where they'll be involved in church planting work.
- been a part of wider conversations with other local churches in the Yorkshire region, and across the UK, about how to support Christians in their witness and service of others; so that the diversity of our cities is seen in the diversity of our churches.

The trustees have also recently investigated and responded to an offer of rent-free premises to host our gathered church meetings, office work, and other activities for both members and the wider community.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

Overall, income in this third period of operating was £98,857 compared to £104,093 last year.

During the year unrestricted income decreased by £6,723, to £63,787. However encouragingly unrestricted income from recurring sources, which excludes special gifts, increased by £1,224 to £57,287. In addition the charity received restricted income of £32,143 from Grace Church, Waco to fund the employment of one of the church's ministers and also received £2,927 for a marriage retreat.

Overall, expenditure in this third period of operating was £115,041. Unrestricted expenditure increased by £4,700, to £75,378. This increase was largely due to an increase of £6,845 in staff costs. The charity incurred restricted expenditure of £36,534 on the employment of the minister funded by Grace Church Waco, £2,927 on a marriage retreat and £202 on cross cultural outreach.

As a result the charity has reported a deficit of £11,591 on unrestricted funds. The deficit on restricted funds was £4,593. Overall cash held by the church at the year end for its activities decreased by £16,184 to £52,093. From this, £16,028 has been set aside in a designated reserve fund.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £16,028 (which equates to three months payroll and mission partner expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year-end, the charity held unrestricted cash of £49,907 and the charity is complying with its reserves policy.

Governance

Responsibility for setting policy and for making operating decisions rests with the trustees, who meet regularly to monitor the activities of the charity. They are familiar with their legal duties and the respective Charity Commission 5-minute guides. Responsibility for the day-to-day operation of the charity has been delegated to the elders. New trustees are recruited and appointed by the existing trustees, subject to a vote indicating approval by 75% of church membership. A more detailed account of the procedure can be found in our church handbook. One of our member trustees stepped down and was replaced this year; the other confirmed for a second term.

Risk statement

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to monitor and manage those risks.

Financial responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:



Sarah Goodwin (Sep 7, 2024 20:50 GMT+1)

Sarah Goodwin
Chair of Trustees
Date: Sep 7, 2024



S. McWhirter (Sep 4, 2024 09:00 GMT+1)

Samuel McWhirter
Pastor/Elder/Trustee
Date: Sep 4, 2024

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF UNION CHURCH, SHEFFIELD

I report to the trustees on my examination of the accounts of Union Church, Sheffield ('the charity') for the year ended 31 March 2024 on pages 6 to 8 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 2011 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Ajay Rajani
Ajay Rajani (Sep 9, 2024 10:25 GMT+1)

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Sep 9, 2024

UNION CHURCH, SHEFFIELD
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	<u>Unrestricted Funds</u>		Restricted Funds	2024	2023
		General Funds	Designated Funds			
		£	£	£	£	£
<i>Income receipts</i>						
Donations		48,970	-	-	48,970	57,234
Gift aid receipts		11,576	-	-	11,576	11,872
Grants from Grace Church, Waco		-	-	32,143	32,143	33,042
Other grant income		-	-	-	-	540
Marriage retreat and other activities		150	-	2,927	3,077	-
Bank interest		3,091	-	-	3,091	1,406
<i>Total receipts</i>		<u>63,787</u>	<u>-</u>	<u>35,070</u>	<u>98,857</u>	<u>104,093</u>
<i>Payments</i>						
Payments in relation to charitable activities undertaken directly	2	66,776	-	39,663	106,439	94,620
Grants paid in relation to charitable activities undertaken by others	3	8,602	-	-	8,602	7,229
<i>Total payments</i>		<u>75,378</u>	<u>-</u>	<u>39,663</u>	<u>115,041</u>	<u>101,849</u>
Net of receipts / (payments) before transfers		(11,591)	-	(4,593)	(16,184)	2,244
Transfers between funds	5	(299)	299	-	-	-
<i>Net movement in funds</i>		<u>(11,890)</u>	<u>299</u>	<u>(4,593)</u>	<u>(16,184)</u>	<u>2,244</u>
Cash funds as at last year end		45,769	15,729	6,779	68,277	66,033
<i>Cash funds at this year end</i>	A	<u>33,879</u>	<u>16,028</u>	<u>2,186</u>	<u>52,093</u>	<u>68,277</u>

The notes on page 8 form part of these accounts.

UNION CHURCH, SHEFFIELD
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 MARCH 2024

	<u>Unrestricted Funds</u>		Restricted	2024	2023
	General	Designated	funds		
	funds	funds			
	£	£	£	£	£
A Cash funds					
Bank current account	33,879	16,028	2,186	52,093	68,277
Bank deposit account	-	-	-	-	-
	33,879	16,028	2,186	52,093	68,277
B Other monetary assets	-	-	-	-	-
C Liabilities	-	-	-	-	-
D Assets retained for charity's own use					
				Fund to	Cost
				which asset	
				belongs	£
Equipment fund				Unrestricted	3,182

The trustees estimated the value to the charity of the equipment it inherited when it began operating and this has been updated for subsequent purchases and disposals.

E Guarantees and secured debts

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf by:

S. McWhirter
S. McWhirter (Sep 4, 2024 09:00 GMT+1)
Samuel McWhirter - trustee
Date: Sep 4, 2024

Sarah Goodwin
Sarah Goodwin (Sep 7, 2024 20:50 GMT+1)
Sarah Goodwin - trustee

The notes on page 8 form part of these accounts.

UNION CHURCH, SHEFFIELD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2024	Total 2023
	General funds	Designated funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Staff costs	55,578	-	36,534	92,112	79,903
Venue hire and other meeting expenses	4,110	-	-	4,110	7,718
Training	3,830	-	-	3,830	3,935
Marriage retreat	705	-	2,927	3,632	-
Outreach	660	-	202	861	550
Administrative expenses	1,437	-	-	1,437	2,021
IT & communications	458	-	-	458	493
	<u>66,776</u>	<u>-</u>	<u>39,663</u>	<u>106,439</u>	<u>94,620</u>
3 Grants paid in relation to charitable activities undertaken by others					
Giving to mission partners	7,474	-	-	7,474	6,197
Giving to other partners	1,128	-	-	1,128	1,032
	<u>8,602</u>	<u>-</u>	<u>-</u>	<u>8,602</u>	<u>7,229</u>

4 Transactions with related parties

Staff costs includes employment benefits totalling £91,357 paid to Samuel McWhirter, Ross Rolmeier and to his wife Joanna Rohlmeier. Samuel and Ross received these employment benefits for serving as church leaders, not for serving as trustees; these payments are permitted by the charity's governing document. Joanna was paid for serving in other ministry roles.

5 Movement on funds

	Opening balance	Receipts	Payments	Transfers	Closing balance
	£	£	£	£	£
<i>Unrestricted general funds</i>	<u>45,769</u>	<u>63,787</u>	<u>(75,378)</u>	<u>(299)</u>	<u>33,879</u>
<i>Unrestricted designated funds</i>					
Reserve fund	<u>15,729</u>	<u>-</u>	<u>-</u>	<u>299</u>	<u>16,028</u>
<i>Restricted funds</i>					
Residency fund	6,239	32,143	(36,535)	-	1,848
Cross Cultural Outreach fund	540	-	(202)	-	338
Marriage Retreat	-	2,927	(2,927)	-	-
	<u>6,779</u>	<u>35,070</u>	<u>(39,663)</u>	<u>-</u>	<u>2,186</u>
Total funds	<u>68,277</u>	<u>98,857</u>	<u>(115,041)</u>	<u>-</u>	<u>52,093</u>

Designated funds

The designated **Reserve** fund represents funds set aside by the trustees to help cover spending commitments (in particular staff employment and mission partner support) for a period of time should income vary adversely.

Restricted funds

The restricted **Residency** fund was created from grants received from Grace Church Waco to employ a Church Planting Resident.

The restricted **Cross Cultural Outreach** fund was created from a grant received from FIEC to help support specifically cross-cultural local outreach.

The restricted **Marriage Retreat** fund was created from income received for a marriage treat.