

Union Church, Sheffield

Report and Accounts

Year ended 31 March 2025

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 2025

ADDRESS FOR CORRESPONDENCE	41 Granby Road Sheffield S5 6WD
GOVERNING DOCUMENT	Constitution for a CIO dated 26 January 2021
CHARITY REGISTRATION NUMBER	1193249
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Alison Collins Dr Sarah Goodwin Samuel McWhirter Brian Noble Christopher Richardson Ross Rohlmeier (resigned 20 June 2024)
INDEPENDENT EXAMINER	Lisa Darby FCA Stewardship 1 Lamb's Passage London EC1Y 8AB

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UNION CHURCH SHEFFIELD
REPORT OF THE TRUSTEES
FOR THE YEAR END 31 MARCH 2025

The Trustees have pleasure in submitting the Report and Accounts for the charity's last period of account, which commenced on 01 April 2024 and ended on 31 March 2025.

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 continued to develop bible teaching & training specifically among women.
- continued in partnering with another local church in teaching our young people through Youth Club. We are glad to have a number of members serving as leaders in this group.
- 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. We have been glad to use some helpful resources from national organisations to help with this.
- seen some members develop skills with Bible teaching, through preaching and in other ways.
- approximately maintained membership numbers, with some members moving on and others joining.
- 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 fourth holiday bible club. We have been particularly pleased to see some of our older children

- understanding their own faith and seriously considering baptism.
- 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 supported two church members in moving (as mission partners) to the Middle East where they are involved in church planting work.
- enjoyed several months of usage of rent-free premises in a town centre location, hosting our gathered church meetings, office work, and other activities for both members and the wider community. When this premises ceased to be available, we were offered another location at a very reasonable rate through local church connections in the city. We have therefore moved again and are enjoying good relationships with the church that own the building. We have just begun to explore how this new opportunity of a building can be best used to further the charitable objects of the charity. The process of moving twice in the past year has taken considerable member and staff time and energy.
- been able to host a conference for UFM (a missions agency), welcoming members and others in the region to think deeply about sharing faith in Jesus overseas and the accompanying challenges.
- helped with a local food bank's Christmas deliveries.
- 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.

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

Financial review

Overall, income in the year to March 2025 was £100,785 compared to £98,857 last year.

During the year unrestricted income increased by £15,059, to £78,866. In addition, the charity received restricted income of £11,156 from Grace Church, Waco to fund the employment of one of the church's ministers until June (3 months compared to 12 months in the previous year), when we supported him and his wife to move to the Middle East where they are involved in church planting work.

Overall, expenditure in this period was £102,122. Unrestricted expenditure increased by £3,547, to £78,925. The charity incurred restricted expenditure of £13,057 on the employment of the minister funded by Grace Church Waco.

As a result, the charity has reported a deficit of £59 on unrestricted funds. The deficit on restricted funds was £1,278. Overall cash held by the church at the year end for its activities decreased by £1,337 to £50,756. From this, £908 is held in restricted funds and £16,862 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 £16,862 (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 £49,848 and the charity is complying with its reserves policy.

Governance

Responsibility for setting policy and for making operating decisions rest 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 
Sarah Goodwin (Sep 27, 2025 13:12:39 GMT+1)

Chair of

Trustees Date: Sep 27, 2025

Samuel McWhirter 
S. McWhirter (Sep 24, 2025 15:22:08 GMT+1)

Pastor/Elder/Trustee

Date: Sep 24, 2025

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 2025 on pages 6 to 9 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.

Lisa Darby

Lisa Darby (Sep 29, 2025 10:52:33 GMT+1)

Lisa Darby FCA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Sep 29, 2025

UNION CHURCH, SHEFFIELD
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds		Restricted Funds	2025	2024
		General Funds	Designated Funds			
		£	£	£	£	£
Income receipts						
Donations		59,293	-	8,670	67,963	48,970
Gift aid receipts		13,205	-	2,093	15,298	11,576
Grants from Grace Church, Waco		-	-	11,156	11,156	32,143
Other activities		5,375	-	-	5,375	3,077
Bank interest		993	-	-	993	3,091
Total receipts		78,866	-	21,919	100,785	98,857
Payments						
Payments in relation to charitable activities undertaken directly	2	68,877	-	13,057	81,934	106,439
Grants paid in relation to charitable activities undertaken by others	3	10,048	-	10,140	20,188	8,602
		78,925	-	23,197	102,122	115,041
Purchase of fixed assets		-	-	-	-	-
Purchase of investments		-	-	-	-	-
Loans made		-	-	-	-	-
Total payments		78,925	-	23,197	102,122	115,041
Net of receipts / (payments) before transfers		(59)	-	(1,278)	(1,337)	(16,184)
Transfers between funds	5	(834)	834	-	-	-
Net movement in funds		(893)	834	(1,278)	(1,337)	(16,184)
Cash funds as at last year end		33,879	16,028	2,186	52,093	68,277
Cash funds at this year end	A	32,986	16,862	908	50,756	52,093

The notes on pages 8 - 9 form part of these accounts.

UNION CHURCH, SHEFFIELD
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 MARCH 2025

	<u>Unrestricted Funds</u>		Restricted	2025	2024
	General	Designated	funds		
	funds	funds			
	£	£	£	£	£
A Cash funds					
Bank account	19,563	-	-	19,563	52,093
Bank deposit account	13,423	16,862	908	31,193	-
	<u>32,986</u>	<u>16,862</u>	<u>908</u>	<u>50,756</u>	<u>52,093</u>
B Other monetary assets					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
C Liabilities Falling due within one year					
Gift Aid Overpayment	121	-	-	121	-
Grant Payments to UFM	5	-	662	667	-
Fee for preparing and independently examining the accounts	1,098	-	-	1,098	-
Pension Liability	238	-	-	238	-
	<u>1,462</u>	<u>-</u>	<u>662</u>	<u>2,124</u>	<u>-</u>

D Assets retained for charity's own use

	Fund to which asset belongs	Current Value £
Equipment fund	Unrestricted	<u><u>7,533</u></u>

The trustees estimate the value to the charity of the equipment it has in use as at 31st March 2025.

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 24, 2025 15:22:08 GMT+1)
 Samuel McWhirter - trustee
 Date: Sep 24, 2025

Sarah Goodwin
Sarah Goodwin (Sep 27, 2025 13:12:39 GMT+1)
 Sarah Goodwin - trustee

The notes on pages 8 - 9 form part of these accounts.

UNION CHURCH, SHEFFIELD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

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 2025	Total 2024
	General funds	Designated funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Staff costs	56,435	-	13,057	69,491	92,112
Venue hire and other meeting expenses	7,007	-	-	7,007	4,110
Training	1,553	-	-	1,553	3,830
Marriage retreat	-	-	-	-	3,632
Outreach	98	-	-	98	861
Administrative expenses	3,361	-	-	3,361	1,437
IT & communications	424	-	-	424	458
	<u>68,877</u>	<u>-</u>	<u>13,057</u>	<u>81,934</u>	<u>106,439</u>

3 Grants paid in relation to charitable activities undertaken by others

Giving to mission partners	8,324	-	10,140	18,464	7,474
Giving to other partners	1,224	-	-	1,224	1,128
Giving to individuals	500	-	-	500	-
	<u>10,048</u>	<u>-</u>	<u>10,140</u>	<u>20,188</u>	<u>8,602</u>

4 Transactions with related parties

Staff costs includes employment benefits totalling £60,084 paid to trustees Samuel McWhirter, Ross Rohlmeier 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 as Church Administrator.

Restricted Mission Fund - The charity trustees were keen to identify the total support Union Church was able to give to the Rohlmeier family as they moved to the Middle East with UFM. Ross Rohlmeier resigned as a trustee in June 2024. Members were asked to make any extra donations for them to Union Church (on top of their regular giving from which the church makes grants to support Mission Partners). Grants were then made of the extra donations plus Gift Aid via UFM Worldwide. This arrangement ceased in March 2025 for simpler administration and members now give directly to UFM to support the families mission. Final grants to close the fund were made in August 2025 and are shown as a liability at the year end. . □

5 Movement on funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
<i>Unrestricted general funds</i>	<u>33,879</u>	<u>78,866</u>	<u>(78,925)</u>	<u>(834)</u>	<u>32,986</u>
<i>Unrestricted designated funds</i>					
Reserve fund	<u>16,028</u>	<u>-</u>	<u>-</u>	<u>834</u>	<u>16,862</u>
<i>Restricted funds</i>					
Residency fund	1,848	11,156	(13,057)	-	(52)
Cross Cultural Outreach fund	338	-	-	-	338
Mission Fund	-	10,763	(10,140)	-	622
Marriage Retreat	-	-	-	-	-
	<u>2,186</u>	<u>21,919</u>	<u>(23,197)</u>	<u>-</u>	<u>908</u>
Total funds	<u>52,092</u>	<u>100,785</u>	<u>(102,122)</u>	<u>-</u>	<u>50,757</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. During the year the General Fund transferred £834 to the Reserve fund in line with its reserve policy.

Restricted funds

The restricted **Residency** fund was created from grants received from Grace Church Waco to employ a Church Planting Resident. The negative year end balance represents a donation which is received post year end.

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.

The restricted **Mission Fund** was created from restricted donated income to be used towards support of Mission.