

Charity number: 1198629

ARC CHURCH

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2025

Arc Church

CONTENTS

	Page
Legal and administrative information	3
Trustees' report	4-7
Independent examiners report	8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11-15

Arc Church
Legal and Administrative Information

Charity number	1198629
Trustee	Neal Goodwin - Chair of Trustees Dr Catherine Bowen Young - Secretary Rachel Peace Paul Harrison Nicola Jane Goodwin Stephen Prosser Vanessa Price - resigned 10 July 2024
Registered office	62 Monkwood Road Rawmarsh Rotherham S62 7ES
Bankers	Virgin Money 7 Gold Street Northampton NN1 1EN
Independent examiner	Angela Hayes Community Accountant 22 Brocklehurst Ave Barnsley S70 3EE

Arc Church
Trustees' annual report
for the year ended 31 March 2025

The trustees' submit their annual report for the period ending 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS102) in preparing the annual report and financial statements of the charity.

Structure, governance and management

Arc Church is a Charitable Incorporated Organisation (CIO), with a Foundation Model Constitution as its governing document, it was adopted on 31 March 2022. The charity registered with the Charity Commission on 13 April 2022.

The day to day running of the charity is carried out by the trustees. There is 1 part time member of staff employed.

There must be at least three Charity Trustees. If the number falls below this minimum, the remaining Charity Trustee or Charity Trustees may act only to appoint a new Charity Trustee.

In selecting individuals for appointment as trustees, regard is given to the skills, knowledge and experience needed for the effective administration of the charity.

Governance

During this financial period, a huge piece of work has taken place to ensure all policies and procedures required are in place and a review system set up. Now at each trustee meeting, any policies and procedures that need to be reviewed are listed and a rolling review programme is being established to ensure this continues so that the charity remains compliant with the Charity Commission, Arc's objectives and keep up-to-date with current legislation.

Meetings

Trustee meetings are held four times a year, either online or in person.

Charitable objectives

The objectives of the CIO is the advancement of the Christian faith in Rotherham, South Yorkshire and such other parts of the United Kingdom as the Charity Trustees may from time to time decide, including but without limitation, providing services for worship, pastoral care and outreach work.

A key part of Arc Church is our gatherings that take place weekly and give people from the community opportunity to explore their spiritual life.

Board development

There have been no changes to the board within this financial period.

Arc Church

Trustees' annual report continued for the year ended 31 March 2025

Public benefit

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission. The charity's activities demonstrate how Arc Church set out to fulfil its principal charitable objectives.

At the heart of Arc Church is an eagerness to partner with other local community organisations to provide activities and events for the public benefit.

Achievements and performance

Arc Church

Arc Gatherings on a Monday evening continue to thrive. The main resource used during these gatherings is called Out of the box. (<https://outoftheboxstories.org>). A story is shared, that then generates lots of discussion and reflections, often touching on concerns and issues people may currently have.

The quarterly socials have been hugely successful and valued by those who attend and provide a space for friendship to be developed and deepened.

Arc Church has been at the helm of several events held at the Drop-in Centre, a local community centre. Our annual celebration was held in July and proved another successful event with Trustees, Trussell Trust, supporters, partners, church members and RaFB team gathering to celebrate the achievements of the last year and look forward with anticipation to all that was planned for the rest of the 24/25.

In November, Arc's Thanksgiving meal provided a great opportunity to celebrate both Arc's and RaFB birthdays, bringing people from the community together for a great time of celebrating and reflecting. This event continues to be one of the highlights of the Arc Church Year.

Arc hosted what has become the annual Carols around the campfire event in partnership with Rawmarsh Runners. This continues to be a much-loved evening.

Arc Sensory Church was launched in July creating a safe space for families with children/ young people who have additional needs to come and explore life and faith together. Relationships are being built amongst the families who attend, and it has proved a great support network for those with lived experience of neurodiversity. We run on a bi-monthly basis.

Rawmarsh Foodbank (RaFB)

Having a paid Project Manager has enabled RaFB to go from strength to strength this year. It has given impetus and focus to governance and operations and ensured RaFB is run to a high standard, and everything is in place that is required by both the Charity Commission and Trussell Trust. The biggest change has been the introduction of our Citizen Advice Financial Inclusion Worker. We work so well as a team and the impact of having us both working tirelessly on behalf of RaFB has meant together with the RaFB team we are seeing clients' circumstances changed and the need for them to access the foodbank gone. The community cohesion work has been another asset with Nicki, Project Manager, proactively seeking to build relationships and networking across the community believing that we are stronger together when we are working in partnership.

Arc Church
Trustees' annual report continued
for the year ended 31 March 2025

Achievements and performance continued

Nicki has been a pro-active member of the Trussell Regional Mini Cluster meetings for Project Managers. Members of the RaFB team have attended with Nicki both on the Trussell Regional Day and Rolling Roadshow. An audit of those referral agencies already on the DCS and registered to RaFB has been carried out. Nicki has engaged actively in meetings with individual referral agencies and established partnerships with several organisations including Rotherham Foodbank, Rotherham Social Supermarket, RotherFed, Tesco Community Champion and S62 CIC, a local peer support mental health organisation.

Finances

We have now had our accountant in place for over a year. This has been hugely successful and provided accountability and structure to Arc's financial set up, updates are submitted to the Trustees, and a full financial report is always available for Arc's quarterly trustees meetings.

Future plans

Arc Church

We would like to offer Sensory Church on a monthly basis. This will be dependent on finances.

RaFB

By September 2025, we hope to have a mental health peer support worker from S62 working with us as part of our RaFB session. This will be run as a pilot scheme for six months with a view to it becoming permanent if both finance is available and the need is still there.

We hope to start working towards having our own vehicle for RaFB purposes and will be approaching local car dealerships this next year to see if we can get sponsorship for a van.

We are working hard to raise further funding for our financial inclusions role at RaFB to continue from April 26. Funding for the Project Manager role will move back to a voluntary role from January 2026 as the current grant ends on 31 December 2025.

Financial Position

The financial statements are set out on pages 9 to 15. The charity received total income of £99,469 in this financial year (2024: £49,159). The majority of income is grant funding and full details of grants received during the year are provided on page 13 of this report. Total expenditure for the year was £72,926 (2024: £33,511), giving a surplus for the year of £26,543 (2024: a surplus of £15,648). The total funds at the year-end stand at £56,737 (2024: £30,194).

The general reserve of the charity, represented by unrestricted funds, stands at £18,782 at the year end (2024: £10,347).

Arc Church
Trustees' annual report continued
for the year ended 31 March 2025

The charity's policy on reserves

The trustees of Arc Church/RaFB recognise the importance of a reserves policy to help demonstrate good stewardship and financial management.

The policy is to retain sufficient reserves:

- to ensure that Arc Church/RaFB has sufficient funds to meet its financial commitments
- to demonstrate that Arc Church/RaFB is sustainable into the future
- to ensure that the Arc Church/RaFB can manage future unforeseen financial difficulties
- to ensure that excessive funds are not held without any identifiable reason or purpose

With this in mind, the trustees have agreed that the level of reserves should be 3 months operational costs. Based on the current expenditure this equates to £18,231.

The total unrestricted reserves at 31 March 2025 are £18,782.

Statement of Trustees responsibilities


Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 and applicable accounting standards. 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.

The trustees declare that they have approved the above report.

Approved by the board of trustees on:

Signed: 

Print name: Neal Goodwin
Trustee

Date: 10th August 2025

Arc Church

Independent Examiner's Report

I report on the accounts of the charity for the period ending 31 March 2025, which are set out on pages 9 To 15.

Responsibilities and basis of report

As the charity trustees 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the application 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 respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an Independent examination.

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:



Date: 14/08/2025

Angela Hayes, FMAAT
Community Accountant
22 Brocklehurst Avenue
Barnsley S70 3EE



Angela Hayes is licensed and regulated by
AAT under licence number 1006755

Arc Church
Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted	Restricted	2025	Unrestricted	Restricted	2024
	funds	funds	Total	funds	funds	Total
	£	£	£	£	£	£
Income from charitable activities						
Donations & Tithes	11,203	-	11,203	8,246	-	8,246
Grants	2 1,312	67,815	69,127	-	25,778	25,778
Donated food	3 19,114	-	19,114	14,860	-	14,860
Other income	-	-	-	23	-	23
Bank interest	25	-	25	252	-	252
TOTAL INCOME	31,654	67,815	99,469	23,381	25,778	49,159
Expenditure on charitable activities						
	Unrestricted	Restricted	2025	Unrestricted	Restricted	2024
	funds	funds	Total	funds	funds	Total
	£	£	£	£	£	£
Wages and salaries	8 -	16,202	16,202	-	3,927	3,927
Payroll costs	-	98	98	-	-	-
DBS Checks	16	59	75	-	-	-
TT FIW worker advisor costs	-	10,162	10,162	-	-	-
Trussell Trust FIW other costs	-	8,530	8,530	-	-	-
Consultancy/Freelance fees	1,425	-	1,425	-	-	-
Events & refreshments	561	-	561	-	-	-
General purchases	-	-	-	2,012	-	2,012
Food	19,225	2,547	21,772	18,753	-	18,753
Foodbank café costs	165	-	165	-	-	-
Rental for container	416	937	1,353	-	-	-
Advertising/promotional	298	-	298	-	-	-
Ministry expenses and projects	464	-	464	-	-	-
Equipment costs	276	1,728	2,004	1,022	-	1,022
Bank charges	15	-	15	-	-	-
Rent, rates and room hire	195	3,593	3,788	1,529	1,689	3,218
Insurance	419	-	419	340	-	340
Printing, postage & stationery	269	198	467	125	120	245
Telephone & internet	89	96	185	72	-	72
Website and IT	75	-	75	285	-	285
Professional fees	535	-	535	1,480	94	1,574
Donations	600	-	600	800	-	800
Membership & subscriptions	553	-	553	252	-	252
Training costs (inc staff)	-	775	775	359	-	359
Travel expenses (inc staff)	62	304	366	-	-	-
Uniform	-	670	670	-	-	-
Volunteer expenses	102	26	128	-	-	-
Depreciation	516	621	1,137	551	-	551
Misc expenditure	104	-	104	-	101	101
TOTAL EXPENDITURE	26,380	46,546	72,926	27,580	5,931	33,511
Net income/expenditure	5,274	21,269	26,543	(4,199)	19,847	15,648
Transfers between funds	11 3,161	(3,161)	-	-	-	-
Total funds brought forward	10,347	19,847	30,194	14,546	-	14,546
Total funds carried forward	18,782	37,955	56,737	10,347	19,847	30,194

**Arc Church
Balance Sheet
as at 31 March 2025**

		2025	2024
		£	£
Fixed Assets	4	1,358	1,874
Current Assets			
Debtors	5	79	79
Cash at Bank and in hand		57,673	55,445
		<u>57,752</u>	<u>55,524</u>
Creditors - amounts due within one year	6	(2,372)	(27,204)
Net current assets		<u>55,379</u>	<u>28,320</u>
Net assets		<u>56,737</u>	<u>30,194</u>
 Represented by:			
General funds		18,782	10,347
Restricted funds	11	37,955	19,847
Total funds		<u>56,737</u>	<u>30,194</u>

Approved by the board of trustees on: 29th July 2025

Signed on their behalf by:

Signed: 

Print name: Neal Goodwin
Trustee

Arc Church
Notes to the financial statements
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS102)) and with the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant account policy note(s).

The accounts have been prepared using the natural classification method.

Going Concern Note

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorising of these financial statements and consider the going concern basis appropriate.

Incoming Resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, after any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably. Donations and grants received for the general purposes of the Foodbank are included in unrestricted funds.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

Goods donated and stock held for distribution by the foodbank are recognised as incoming resources within donated income only when distributed, with an equivalent amount being included as resources expended.

Resources Expended

All expenditure is accounted for on an accruals basis and has been analysed using a natural classification. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and all deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Arc Church
Notes to the financial statements
for the year ended 31 March 2025

Funds

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining on a restricted fund at the end of the year is carried forward as a balance on that fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Fixed Assets

Tangible fixed assets with a cost exceeding £500, are capitalised and depreciated over their expected useful lives. The rates applicable are:

Equipment	25% straight line
Fixture and fittings	20% straight line

Where an asset has been funded via a restricted fund, it will be capitalised and depreciated over its useful life, or the length of the project/funding which ever is shorter.

Taxation

The charity is exempt from corporation tax on Income from its charitable activities.

Pension costs

The charity operates a defined contribution pension scheme. Pension costs charged to the Statement of Financial Activities represent the contributions payable by the charity in the year.

Arc Church
Notes to the financial statements
for the year ended 31 March 2025

2 Grants	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Trussell Trust - Financial Inclusion Worker (FIW)	-	47,815	47,815	-
Trussell Trust - Strategic Resources	-	18,000	18,000	16,778
Awards for All	-	-	-	9,000
Arnold Clark	1,000	-	1,000	-
Voluntary Action Rotherham Ltd	-	2,000	2,000	-
Grants less than £500	312	-	312	-
	<u>1,312</u>	<u>67,815</u>	<u>69,127</u>	<u>25,778</u>

All grant income received in 2024 was restricted.

3 Donated goods

The Statement of Financial Activities includes the estimated value of food that has been donated and used by Rawmarsh Foodbank (RaFB).

The estimated cost of food has been calculated by weight at an average retail cost of £2.37 per kilogram.

4 Tangible Fixed Assets	Fixtures & Fittings	Equipment	Total Assets
	£	£	£
Cost or valuation at 1 April 2024	1,656	769	2,425
Additions	621	-	621
Disposals	-	-	-
at 31 March 2025	<u>2,277</u>	<u>769</u>	<u>3,046</u>
Depreciation			
at 1 April 2024	359	192	551
Disposals	-	-	-
charge this period	945	192	1,137
at 31 March 2025	<u>1,304</u>	<u>384</u>	<u>1,688</u>
Net book value			
at 31 March 2025	<u>973</u>	<u>385</u>	<u>1,358</u>
at 31 March 2024	<u>1,297</u>	<u>577</u>	<u>1,874</u>

Arc Church
Notes to the financial statements
for the year ended 31 March 2025

	2025	2024
	£	£
5 Debtors: amounts falling due within one year		
Prepayments	79	79
	<u>79</u>	<u>79</u>

	2025	2024
	£	£
6 Creditors: amounts falling due within one year		
Accruals	1,990	1,488
Accounts payable	83	639
HMRC liabilities	299	843
Deferred grant income	-	24,234
	<u>2,372</u>	<u>27,204</u>

7 Trustees and key management remuneration, benefits and expenses

Other than re-imbursed expenses made on behalf of the charity, no trustees received remuneration for their role as a trustee or received benefits or expenses during this or the previous financial year.

	2025	2024
	Total	Total
	£	£
8 Staff Costs		
Salaries	15,912	3,858
Employers national insurance	941	219
Employers allowance	(941)	(219)
Employer pension contributions	290	69
	<u>16,202</u>	<u>3,927</u>

No employee received emoluments of more than £60,000.

The average number of employees during the period was 1 (2024 - 1).

9 Related party transactions

One trustee is employed as a Project Worker by the CIO, the employment commenced in January 2024 and is permitted within the governing document. The trustee received a salary and pension payments amounting to £16,202 (2024: £3,927).

1 trustee recently became a trustee of the Drop in Centre, the charity paid rent and room hire during the year amounting to £3,893.

Two of the trustees are husband and wife. A number of trustees make donations to the CIO. There were no other related party transactions.

Arc Church
Notes to the financial statements
for the year ended 31 March 2025

10 Independent examination and accountancy services

The cost of the accounts preparation was provided by FH Accountancy Services at a cost of £300. (2024: £450, including independent examination).

The Independent examination was provided by Angela Hayes, Community Accountant at a cost of £200.

11 Movement in funds

<u>2025</u>	Opening balance	Incoming resources	(Resources expended)	Transfers	Closing balance
	£	£	£	£	£
Restricted funds					
Awards for All	7,090	-	(7,090)	-	-
Trussell Trust - Strategic resources	12,757	18,000	(16,383)	-	14,374
Trussell Trust - Financial Inclusion Worker	-	47,815	(21,073)	(3,161)	23,581
Voluntary Action Rotherham Ltd	-	2,000	(2,000)	-	-
	19,847	67,815	(46,546)	(3,161)	37,955

Transfers

The transfer between funds is the management charge for the Financial Inclusion project in partnership with Citizen's Advice Bureau.

<u>2024</u>	Opening balance	Incoming resources	(Resources expended)	Transfers	Closing balance
	£	£	£	£	£
Restricted funds					
Awards for All	-	9,000	(1,910)	-	7,090
Trussell Trust - Strategic resources	-	16,778	(4,021)	-	12,757
	-	25,778	(5,931)	-	19,847

Restricted funds

Awards for All

A one year grant received for food and the foodbank service including the rental of the container.

Trussell Trust

A two year grant towards the cost of employing a Project Manager to support the foodbank which is part of Arc Church CIO.

Trussell Trust - Financial Inclusion Worker

To work in partnership with Citizen's Advice Bureau to provide weekly sessions for those attending the Rawmarsh Foodbank. To support people to tackle the issues that have led to their financial crisis and to move to a position of greater financial resilience.

Voluntary Action Rotherham Ltd

Funding for the provision of Christmas/Winter/New Year food support to families struggling to afford food in Rotherham.