

UNION HALL EVANGELICAL CHURCH

England & Wales - Charity number 1198660

Details

Status Registered

Legal form CIO

Registered 2022-04-19

Register [View on the Charity Commission register](#)

Contact

Address Union Hall Evangelical Church
Stretford Road
Manchester
M15 6DY

Phone 01612264329

Email office@unionhall.org.uk

Website www.unionhall.org.uk

Activities

Objects: THE PURPOSES OF THE CHURCH ARE:1. THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH PRIMARILY BUT NOT EXCLUSIVELY WITHIN MANCHESTER AND THE SURROUNDING NEIGHBOURHOOD; AND 2. 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; PROVIDED THAT THE ADVANCEMENT OF SUCH PURPOSES MUST BE UNDERTAKEN IN A MANNER THAT IS CONSISTENT WITH THE DOCTRINAL DISTINCTIVES AND ETHICAL STATEMENTS AS MAY BE ADOPTED AND AMENDED BY THE CHURCH FROM TIME TO TIME IN ACCORDANCE WITH THE PROVISIONS OF THE CHURCH HANDBOOK.

Activities: Conducting public church services; children's and youth work; pastoral ministry to members and attenders in need; Bible study and Prayer meetings; supporting Christian individuals and organisations in the UK and overseas.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

Geography

- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£194,748	£129,625	-	-
2023-12-31	£122,695	£103,185	-	-
2022-12-31	£106,001	£92,551	-	-

Trustees

Name	Role	Appointed
MATTHEW BENJAMIN BLAKE	Chair	2022-04-19
Adam John Beattie		2022-04-19
Dr Courtney Elizabeth Owens		2022-06-07
Shalom Justus Srirangam		2022-04-19

UNION HALL EVANGELICAL CHURCH

England & Wales - Charity number 1198660

Accounts

UNION HALL EVANGELICAL CHURCH CIO

FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2024

Prepared by:

**David R S Welch FCA, DChA.
Chartered Accountant.**

3 Alvington Grove,
Hazel Grove,
Stockport,
Cheshire
SK7 5LS

Email: david@welchfca.co.uk

Phone: 0161-456-9140



UNION HALL EVANGELICAL CHURCH CIO

FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2024

CONTENTS

Introduction to Union Hall - Helpful Information about the Church.

Page 1	Legal, Charitable, & Personnel Information PERIOD ENDED 31ST DECEMBER 2024
Page 2	Statement of Financial Activities for the PERIOD ENDED 31ST DECEMBER 2024
Page 3	Balance Sheet as at 31ST DECEMBER 2024
Pages 4-6	Notes to the Financial Statements for PERIOD ENDED 31ST DECEMBER 2024
Pages 7-8**	Appendix 1 - Additional Management Information to the Financial Statements for PERIOD ENDED 31ST DECEMBER 2024 Re:- Income Property Expenses, Administration Expenses Governance Costs <i>**This page does not form part of the report on page 1, hence my report is in respect of Pages 2 to 6.</i>
Page 9	Accountants Report on the Financial Statements for the PERIOD ENDED 31ST DECEMBER 2024
Pages 10-11	Trustees Report on the Financial Statements for the PERIOD ENDED 31ST DECEMBER 2024

**UNION HALL EVANGELICAL CHURCH CIO
FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2024**

INFORMATION ON THE CHURCH, ITS BUSINESS & PERSONEL

Date Founded: **1894**

*“Call unto me, and I will answer thee and show thee great and mighty things which thou knowest not”,
Jeremiah 33:3.*

Church Personnel

Pastor	Adam Beattie
Elders	Shalom Srirangam, Adam Beattie {Pastor}
Trustees	Adam Beattie, Matt Blake Shalom Srirangam, Courtney Owens
Treasurer	Courtney Owens
Church Secretary	Matt Blake
Church Email & Postal Addresses	<u>office@unionhall.co.uk</u> Stretford Road, Hulme, Manchester, M15 6DY
Legal Status	The UHEC trust became a C.I.O. on 19th April 2022. Charity Number 1198660
Church Website Address	<u>www.unionhall.org.uk</u> Find out more about the Church, its support of Mission, & access sermons.
Reporting Accountant	David R S Welch FCA, DChA. Chartered Accountant <u>david@welchfca.co.uk</u>
Salary Administrator {since 2018}	Karen Macintyre, MAAT, Licensed Practitioner 95 Nangreave Road, Stockport, Cheshire, SK2 6DQ
Bankers	CAF Bank

**UNION HALL EVANGELICAL CHURCH CIO
STATEMENT OF FINANCIAL ACTIVITIES**

INCOME AND EXPENDITURE ACCOUNT	UNRESTRICTED FUNDS	RESTRICTED FUNDS	31 st Dec.	31 st Dec.
			2024	2023
			TOTAL FUNDS	TOTAL FUNDS
	£	£	£	£
INCOMING RESOURCES				
<i>Main Objectives of Church</i>				
<i>Offerings & Donations Received</i>	188,066	0	188,066	121,010
<i>Investment Income</i>				
Income from Hire of Rooms	2,450	0	2,450	1,625
Interest Received & Loyalty Payments	3,492	0	3,492	60
<i>Other Income</i>				
Miscellaneous Income	740	0	740	0
INCOMING RESOURCES { Appendix 1 }	£194,748	£ 0	£194,748	£122,695
LESS: RESOURCES EXPENDED				
<i>Direct Charitable Expenditure</i>				
Pulpit Supply and Visiting Speakers	899	0	899	420
Pastoral Employment Costs {App'x 2}	56,519	0	56,519	42,501
Utility & Property Expenses {App'x 3}	17,518	0	17,518	13,610
Christian Mission,	18,885	0	18,885	13,307
Poor Relief and Foreign Aid	210	0	210	3,248
Outreach Exp's, Gifts & Sundries	2,391	0	2,391	2,723
DIRECT CHARITABLE EXPENDITURE	96,422	0	96,422	75,809
<i>Administration Costs {Appendix 4}</i>	11,854	0	11,854	7,569
<i>Governance Costs – {Appendix 4}</i>	3,487	0	3,487	5,388
<i>Depreciation of fixed assets {Note 3}</i>	17,862	0	17,862	14,419
TOTAL RESOURCES EXPENDED	129,625	0	129,625	103,185
NET INCOMING RESOURCES FOR YEAR	£ 65,123	0	£ 65,123	£ 19,510
Inter Fund Transfers				
NET INCOMING RESOURCES FOR YEAR	£ 65,123	0	£ 65,123	£ 19,510
TRUSTEE FUNDS AT 1st JAN'Y 2024 b/f	£ 282,448	£ 0	£ 282,448	£ 262,938
TRUSTEE FUNDS AT 31ST DEC. 2024 c/f	£ 347,571	£ 0	£ 347,571	£ 282,448

This page does not form part of the report.

UNION HALL EVANGELICAL CHURCH CIO
BALANCE SHEET
AS AT 31ST DECEMBER 2024

	31 st Dec. 2024		31 st Dec. 2023	
	£	£	£	£
FIXED ASSETS { Note 3 }				
Freehold Property	169,217		180,222	
Furniture & Equipment	12,726		800	
Office and Electronic Equipment	4,072		6,481	
Worship and Library Books	0	186,015	0	187,503
CURRENT ASSETS				
Prepayments & Sundry Debtor	3,134		2,942	
Gift Aid Debtor	8,783		9,187	
Cash at Bank, and in hand	158,347		87,334	
	<u>170,264</u>		<u>99,463</u>	
Less: CREDITORS due within one year	8,708		4,518	
NET CURRENT ASSETS		161,556		94,945
TOTAL NET ASSETS		<u>£347,571</u>		<u>£ 282,448</u>
REPRESENTED BY:				
TRUSTEE FUNDS				
Unrestricted Funds brought forward	282,448		262,938	
Restricted Funds brought forward	0	282,448	0	262,938
SURPLUS (DEFICIT) FOR YEAR		65,123		19,510
TOTAL TRUSTEE FUNDS		<u>£347,571</u>		<u>£ 282,448</u>
Unrestricted Funds		£347,571		£ 282,448
Restricted Funds		0		0
		<u>£347,571</u>		<u>£ 282,448</u>

Financial Statements approved by Authorised Officers

..... *Courtney Owens {Treasurer}*

..... *Matt Blake {Secretary & Trustee}*

Date: - October 21st 2025

**UNION HALL EVANGELICAL CHURCH CIO
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2024**

1. ACCOUNTING POLICIES

- (a) **The Financial Statements** are prepared on a historical accounts basis, taking into account accruals and depreciation where relevant, in order to ensure consistency.
Gifts to Restricted Funds are accounted for upon receipt, though Restricted Tax Refunds are included when claim is received in respect of the accounting period.
- (b) **All restricted gifts** are separately recorded when received, though expenditure is not separately analysed when made, outstanding amounts being noted at the year end.
- (c) **Gifts in kind** are only recorded and included if material, and then are included as income in the year given.
- (d) **Rents and Grants** are recorded as income only when received. Income Tax recoverable from Deeds of Covenant & Gift Aid donations is included at the date net donations are received, & where appropriate included as a debtor at the Balance Sheet date. Accruals and prepayments are included if material.
- (e) **Reimbursements of expenditure** are netted off against such and not counted as income
- (f) **Centre expenses** are not wholly directly charitable in nature; properties held are partly of an investment nature, since rents are received and certain administrative functions are performed there.
- (g) **Assets are capitalised**, irrespective of finance sources and methods, provided such are permanently intended to be used by the Trust.
- (h) **Properties** are not annually re-valued unless, in the opinion of the Trustees, previous valuations are misleading. No depreciation is provided on such, since this would be misleading.
An Asset valuation is in process, otherwise only additions in the year have been depreciated.
- (i) **Current Assets** are shown at the lower of cost and net realisable value.
- (j) **Current Liabilities** are shown at settlement value.

2. DEPRECIATION OF FIXED ASSETS

This is provided other than on Properties, on a reducing balance method (unless otherwise shown), based on expected useful lives, at the following rates:-

Building & Improvements	4% on cost
Furniture & Equipment	15% on Net Book Value
Worship & Library Books	25% on Net Book Value
Office & Electronic Equipment	33.3% on Net Book Value

**UNION HALL EVANGELICAL CHURCH CIO
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2024**

3. FIXED ASSET SCHEDULE

	FREEHOLD	FURNITURE	OFFICE & MUSIC	LIBRARY	TOTAL FIXED
	PROPERTIES	& EQUIP'T	EQUIPMENT	BOOKS	ASSETS
COST	£	£	£	£	£
Balance b/fwd at 1.1.2024	275,135	10,562	22,260	139	308,096
Additions in Period	0	15,126	1,248	0	16,374
Disposals in Period	0	0	0	0	0
Balance c/fwd at 31.12.2024	275,135	25,688	23,508	139	324,470
DEPRECIATION	£	£	£	£	£
Balance b/fwd at 1.1.2024	94,913	9,762	15,779	139	120,593
Charge in Period	11,005	3,200	3,657	0	17,862
Eliminated on Disposals in Period	0	0	0	0	0
Balance c/fwd at 31.12.2024	105,918	12,962	19,436	139	138,455
NET BOOK VALUES- 31.12.2024	£ 169,217	£ 12,726	£ 4,072	£ 0	£ 186,015
NET BOOK VALUES- 31.12.2023	£ 180,222	£ 800	£ 6,481	£ 0	£ 187,503

The church building and contents are adequately insured – see note 7.

4. RESTRICTED FUNDS & FUND TRANSFERS

- Missionary Fund supports several charities to advance the Christian Gospel and bring relief to the poor.
- The General Missionary Fund seeks to distribute approx. 15% of the churches Income.
- The restricted funds at the period end were **£0 (2023 £0)** .

5. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Purposes	Restricted Purposes	Total Net Assets
	£	£	£
Fixed Assets	186,015	0	186,015
Current Assets	170,264	0	170,264
Creditors {all under one year}	(8,708)	0	(8,708)
Trustees Fund at 31st DECEMBER 2024	£ 347,571	£0	£ 347,571

UNION HALL EVANGELICAL CHURCH CIO
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2024

6. TRUSTEES & CONNECTED PERSONS CONTRACTS & EXPENSES

No expenses have been reclaimed by Trustees as Trustees, nor has there been any transactions with Connected Persons.

7. INSURED VALUES OF FIXED ASSETS

The church has used Congregational Insurance to insure the church building and its contents, over many years. In Note 3, the Fixed Assets show the church building and its contents, bought and improved at the cost incurred by the church over many and in recent years. Accounts policy is to write off the assets over their useful life to the church.

- **The Church building**, including the recent improvement costs are written off at 4% on cost, or over 25 years. **The book value of the church stands at just under £154k. However, the insured value of the church building is £3,609,824 {2023:-£ 3,609,824}.** This does not mean the church building is worth this amount, as insured values reflect the cost of having to rebuild the church, if it were destroyed and any related costs. Current building costs are far greater than they were 30-40 years ago. **The title deeds were held as a Custodian Asset by The Evangelical Trust Limited, as the Church has been a Trust. Now the legal status has changed to a CIO {Charitable Incorporated Organisation}, the trustees were able to confirm that on 31st December 2024, the year- end date, the CIO have the title deeds in the name of UNION HALL EC CIO. The trustees believe the value of the church and land to be around £1 million and its insured value is over £3.5 million – see Note 7. A professional valuation still needs to be obtained by the Trustees before incorporating accurately the land and building at valuation.**
- **The Contents** within the church building, per note 3 are largely written off. **The NBV is small**, because they are being written off over 5 to 6 years. Also, items costing less than £1000 have been written off in the Income and Expenditure Account. *During the year new chairs were purchased for the sanctuary, and 2 new audio visual speakers costing £16,374. These were capitalized in the year, see Note 3 Fixed Asset note, and will be written off at 15% on net book value, or 15 years approximately.* **The Church contents are insured for a value of £114,243 {2023:- 114,243 }.** It is hoped in the future the CIO will reflect a fairer value for the Church fixtures and equipment based on a Fixed Asset Register that was taken in May 2024 in preparation for the Fixtures to be acquired by the CIO from the UHEC church trust. When properly valued, the revalued amount will be included in Fixed Assets and any surplus accounted for as a Revaluation Reserve. Future depreciation will then be charged against any revaluation surplus arising.

UNION HALL EVANGELICAL CHURCH CIO

**APPENDIX TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2024**

ANALYSIS OF MAIN INCOME & EXPENSES

{all expenses are unrestricted;

there are no expenses for restricted purposes}

			UHEC CIO 12 months	UHEC CIO 12 months
	31 st Dec. 2024	31 st Dec. 2024	31 st Dec. 2024	31 st Dec. 2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
1. OFFERINGS & DONATIONS				
Covenanted Giving	72,712	0	72,712	76,065
General Offerings, Missionary & Other Gifts	27,858	0	27,858	25,409
Gift Aided Tax Recovered/Recoverable re 2024/2023 Gift Aided Donations	18,236	0	18,236	19,536
Legacies Received	70,000	0	70,000	0
Café International & Other Hire	2,450	0	2,450	1,625
Bank Deposit Interest Received	3,492	0	3,492	60
PER INCOME & EXPENDITURE ACCOUNT	£194,748	£ 0	£194,748	£ 122,695
2. PASTORAL SALARIES & COSTS	31st Dec. 2024		31st Dec. 2023	
	£		£	
Pastoral Salary	47,718		36,055	
National Insurance – {net of NIC allowance}	0		0	
Pension Provision	3,028		2,866	
FIEC Membership	1,570		1,476	
Conferences, Books & Training	4,203		604	
Northwest Partnership	0		1,500	
PER INCOME & EXPENDITURE ACCOUNT	£56,519		£42,501	
3. PROPERTY EXPENSES	31st Dec. 2024		31st Dec. 2023	
	£		£	
Water, Light and Heat	11,290		5,492	
Repairs, & Assets below £1k	2,553		4,687	
Insurance	3,675		3,431	
PER INCOME & EXPENDITURE ACCOUNT	£17,518		£13,610	

**UNION HALL EVANGELICAL CHURCH CIO
APPENDIX TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2024**

4. ADMIN, MANAGEMENT & GOVERNANCE

	<u>31ST Dec. 2024</u>	<u>31ST Dec. 2023</u>
Admin Expenses £ 11,854 {2023:-£ 7,569}	£	£
Website, Licences, & Office Supplies	4,300	4,503
Phone	1,037	898
Bank Charges	68	248
Fellowship Weekend in Quinta/Keswick	6,449	1,920
Governance Costs £ 3,487 { 2023:- £5,388}		
Legal re Employment advice & C.I.O {2023}	1,287	3,318
Salary Preparation Fees	515	420
Charity Accounts & Independent Examination	1,685	1,650
PER INCOME & EXPENDITURE ACCOUNT	<u>£15,341</u>	<u>£ 12,957</u>

**UNION HALL EVANGELICAL CHURCH CIO
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
UNION HALL EVANGELICAL CHURCH CIO**

I report on the accounts of the UNION HALL EVANGELICAL CHURCH CIO for the Year Ended to 31st DECEMBER 2024, as shown on pages 2 – 6 attached.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:-

- *examine the accounts under section 145 of the Charities Act*
- *to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), 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 Commissioners. An examination includes a review of the accounting records kept 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 the 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 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 Charities Act and*
- *to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

**DAVID R S WELCH FCA, DChA.
CHARTERED ACCOUNTANT**

*3 ALVINGTON GROVE, HAZEL GROVE,
STOCKPORT, CHESHIRE, SK7 5LS*

Date: October 21st 2025

UNION HALL EVANGELICAL CHURCH CIO
Registered Charity 1198660

REPORT OF THE TRUSTEES
YEAR ENDED 31ST DECEMBER 2024

The following served as Trustees during 2024, and have continued to serve during 2025.

- Adam Beattie, Pastor and Elder
- Matt Blake, Church Secretary
- Shalom Srirangam, Elder
- Dr Courtney Owens, Treasurer

History and Legal Status

Union Hall Evangelical church was started in 1894 with a mission to reach the inner-city area of Hulme in Manchester with the good news of Jesus Christ. The church became well established and from early days served not only Hulme but further afield sending missionaries to various parts of the world. Over the last 130 years a lot has changed in Hulme, but the church still stands with the same purpose to make Jesus known in Hulme, Manchester and beyond. In line with the latest charity legislation, Union Hall became a registered charity (CIO) in April 2022.

Activities and performance for year

- Over the past year Union Hall has sought to advance the Christian faith primarily through our regular meetings and activities.
- For the first time in Union Halls history we appointed an Assistant Pastor, James Matthews, who joined us on 1st September.
- Regular services and meetings - Our Sunday morning services are regularly attended by more than 100 people each week, plus others via zoom. Our congregation is made up of many ages, ethnicities and nationalities. Our numbers have been growing on a Sunday morning, with new families and students joining us over the past year.
- We currently have a keen core group of students and Sunday school has around 40 children registered who are regularly taught about the Christian faith. We've also been encouraged by some baptisms over the past year. Our Sunday evening service is smaller in number, but a faithful group regularly attend and enjoy fellowship and teaching together. We have a weekly midweek meetings on a Wednesday evening that alternate between Bible Study and Prayer Meetings. This is attended both in person at our building and via Zoom.
- The key times of Christmas and Easter were encouraging with services well attended as visitors joined with us to celebrate and to learn about Jesus Christ. Both Easter Sunday and Christmas services were joint with Grace Church, held at Union Hall, which was a blessing to celebrate both the incarnation and resurrection of our Lord with them.

- Outreach In term time we run “Coffee and Chat” where we seek to engage with people in our community with a book stall and free tea and coffee outside the church building. We have had many great conversations through this, given out many drinks, Bibles and leaflets, and seen people coming along to church we wouldn’t otherwise have met.
- We also host an international Cafe at our building, which is run by Friends international. This regular meeting seeks to help internationals with language and cultural challenges as well as engaging them with the Christian faith.
- We seek to engage local schools with the gospel through regular assemblies at nearby primary schools and special events that school children are invited to.
- Our building has also been used by local students to run a week long mission sharing the Christian faith across the campus’ of Manchester. We have also hosted occasional events like walks, quiz nights, music evenings, with the intention of inviting people along to get to know them, to share our lives and the Christian faith.

World Mission

- We have committed to a target of 15% of our budget going to mission further afield. Through our mission partners we support the training of Bible teachers in Brazil, the Christian education and support of abandoned girls in Zimbabwe, gospel outreach in West Africa, and ministry to internationals within the UK.

Finances and Risk Assessment:

- Despite high inflation and a cost-of-living crisis, Union Hall has been wonderfully provided for over the past year as reflected in our attached financial report.
- Child Protection procedures have been reviewed and updated.
- Church insurance policy has been reviewed and updated.
- The gas appliances have been serviced and checked.
- Fire protection appliances have been serviced and checked.
- Financial reserves are held in a no-notice savings account.
- Our building is still in need of further upgrades and maintenance, and we are in the process of assessing these needs.

Signed on behalf of the Trustees on October 21st 2025, by

.....

Matt Blake

UNION HALL EVANGELICAL CHURCH

England & Wales - Charity number 1198660

Accounts



UNION HALL

Evangelical Church

UNION HALL EVANGELICAL CHURCH CIO

FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2023

Prepared by:

**David R S Welch FCA, DChA.
Chartered Accountant.**

3 Alvington Grove,
Hazel Grove,
Stockport,
Cheshire
SK7 5LS

Email: david@welchfca.co.uk

Phone: 0161-456-9140



UNION HALL EVANGELICAL CHURCH CIO

FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2023

CONTENTS

Introduction to Union Hall - Helpful Information about the Church.

Page 1	Legal, Charitable, & Personnel Information PERIOD ENDED 31ST DECEMBER 2023
Page 2	Statement of Financial Activities for the PERIOD ENDED 31ST DECEMBER 2023
Page 3	Balance Sheet as at 31ST DECEMBER 2023
Pages 4-6	Notes to the Financial Statements for PERIOD ENDED 31ST DECEMBER 2023
Pages 7-8**	Appendix 1 - Additional Management Information to the Financial Statements for PERIOD ENDED 31ST DECEMBER 2023 Re:- Income Property Expenses, Administration Expenses Governance Costs <i>**This page does not form part of the report on page 1, hence my report is in respect of Pages 2 to 6.</i>
Page 9	Accountants Report on the Financial Statements for the PERIOD ENDED 31ST DECEMBER 2023
Pages 10-11	Trustees Report on the Financial Statements for the PERIOD ENDED 31ST DECEMBER 2023

YEAR ENDED 31ST DECEMBER 2023

INFORMATION ON THE CHURCH, ITS BUSINESS & PERSONEL

Date Founded: **1894**

*“Call unto me, and I will answer thee and show thee great and mighty things which thou knowest not”,
Jeremiah 33:3.*

Church Personnel

Pastor	Adam Beattie
Elders	Shalom Srirangam, Adam Beattie {Pastor}
Trustees	Adam Beattie, Matt Blake Shalom Srirangam, Courtney Owens
Treasurer	Courtney Owens
Church Secretary	Matt Blake
Church Email & Postal Addresses	<u>office@unionhall.co.uk</u> Stretford Road, Hulme, Manchester, M15 6DY
Legal Status	The UHEC trust became a C.I.O. on 19th April 2022. Charity Number 1198660
Church Website Address	<u>www.unionhall.org.uk</u> Find out more about the Church, its support of Mission, & access sermons.
Reporting Accountant	David R S Welch FCA, DChA. Chartered Accountant <u>david@welchfca.co.uk</u>
Salary Administrator {since 2018}	Karen Macintyre, MAAT, Licensed Practitioner 95 Nangreave Road, Stockport, Cheshire, SK2 6DQ
Bankers	CAF Bank

**UNION HALL EVANGELICAL CHURCH CIO
STATEMENT OF FINANCIAL ACTIVITIES**

INCOME AND EXPENDITURE ACCOUNT	UNRESTRICTED FUNDS	RESTRICTED FUNDS	31 st Dec.	31 st Dec.
			2023	2022
			TOTAL FUNDS	TOTAL FUNDS
INCOMING RESOURCES				
<i>Main Objectives of Church</i>	£	£	£	£
<i>Offerings & Donations Received</i>	121,010	0	121,010	103,652
<i>Investment Income</i>				
Income from Hire of Rooms	1,625	0	1,625	2,285
Interest Received & Loyalty Payments	60	0	60	44
<i>Other Income</i>				
Miscellaneous Income	0	0	0	20
INCOMING RESOURCES { Appendix 1 }	£122,695	£ 0	£122,695	£106,001
LESS: RESOURCES EXPENDED				
<i>Direct Charitable Expenditure</i>				
Pulpit Supply and Visiting Speakers	420	0	420	863
Pastoral Employment Costs {App'x 2}	42,501	0	42,501	39,046
Utility & Property Expenses {App'x 3}	13,610	0	13,610	12,850
Christian Mission,	13,307	0	13,307	14,145
Poor Relief and Foreign Aid	3,248	0	3,248	2,894
Outreach Exp's, Gifts & Sundries	2,723	0	2,723	4,363
DIRECT CHARITABLE EXPENDITURE	75,809	0	75,809	74,161
<i>Administration Costs {Appendix 4}</i>	7,569	0	7,569	2,945
<i>Governance Costs – {Appendix 4}</i>	5,388	0	5,388	5,763
<i>Depreciation of fixed assets {Note 3}</i>	14,419	0	14,419	9,682
TOTAL RESOURCES EXPENDED	103,185	0	103,185	92,551
NET INCOMING RESOURCES FOR YEAR	£ 19,510	0	£ 19,510	£ 13,450
Inter Fund Transfers				
NET INCOMING RESOURCES FOR YEAR	£ 19,510	0	£ 19,510	£ 13,450
TRUSTEE FUNDS AT 1st JAN'Y 2023 b/f	£ 262,938	£ 0	£ 262,938	£ 249,488
TRUSTEE FUNDS AT 31ST DEC. 2023 c/f	£ 282,448	£ 0	£ 282,448	£ 262,938

This page does not form part of the report.

**UNION HALL EVANGELICAL CHURCH CIO
BALANCE SHEET
AS AT 31ST DECEMBER 2023**

	31 st Dec. 2023		31 st Dec. 2022	
	£	£	£	£
FIXED ASSETS { Note 3 }				
Freehold Property	180,222		152,835	
Furniture & Equipment	800		973	
Office and Electronic Equipment	6,481		0	
Worship and Library Books	0	187,503	0	153,808
CURRENT ASSETS				
Prepayments & Sundry Debtor	2,942		3,185	
Gift Aid Debtor	9,187		7,408	
Cash at Bank, and in hand	87,334		106,117	
	99,463		116,710	
Less: CREDITORS due within one year	4,518		7,580	
NET CURRENT ASSETS		94,945		109,130
TOTAL NET ASSETS		<u>£ 282,448</u>		<u>£ 262,938</u>
REPRESENTED BY:				
TRUSTEE FUNDS				
Unrestricted Funds brought forward	262,938		249,488	
Restricted Funds brought forward	0	262,938	0	249,488
SURPLUS (DEFICIT) FOR YEAR		19,510		13,450
TOTAL TRUSTEE FUNDS		<u>£ 282,448</u>		<u>£ 262,938</u>
Unrestricted Funds		£ 282,448		£ 262,938
Restricted Funds		0		0
		<u>£ 282,448</u>		<u>£ 262,938</u>

Financial Statements approved by Authorised Officers

.....  Courtney Owens {Treasurer & Trustee}

 Matt Blake {Secretary & Trustee}

Date: - October 17th 2024

**UNION HALL EVANGELICAL CHURCH CIO
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2023**

1. ACCOUNTING POLICIES

- (a) **The Financial Statements** are prepared on a historical accounts basis, taking into account accruals and depreciation where relevant, in order to ensure consistency.
Gifts to Restricted Funds are accounted for upon receipt, though Restricted Tax Refunds are included when claim is received in respect of the accounting period.
- (b) **All restricted gifts** are separately recorded when received, though expenditure is not separately analysed when made, outstanding amounts being noted at the year end.
- (c) **Gifts in kind** are only recorded and included if material, and then are included as income in the year given.
- (d) **Rents and Grants** are recorded as income only when received. Income Tax recoverable from Deeds of Covenant & Gift Aid donations is included at the date net donations are received, & where appropriate included as a debtor at the Balance Sheet date. Accruals and prepayments are included if material.
- (e) **Reimbursements of expenditure** are netted off against such and not counted as income
- (f) **Centre expenses** are not wholly directly charitable in nature; properties held are partly of an investment nature, since rents are received and certain administrative functions are performed there.
- (g) **Assets are capitalised**, irrespective of finance sources and methods, provided such are permanently intended to be used by the Trust.
- (h) **Properties** are not annually re-valued unless, in the opinion of the Trustees, previous valuations are misleading. No depreciation is provided on such, since this would be misleading.
An Asset valuation is in process, otherwise only additions in the year have been depreciated.
- (i) **Current Assets** are shown at the lower of cost and net realisable value.
- (j) **Current Liabilities** are shown at settlement value.

2. DEPRECIATION OF FIXED ASSETS

This is provided other than on Properties, on a reducing balance method (unless otherwise shown), based on expected useful lives, at the following rates:-

Building & Improvements	4% on cost
Furniture & Equipment	15% on Net Book Value
Worship & Library Books	25% on Net Book Value
Office & Electronic Equipment	33.3% on Net Book Value

**UNION HALL EVANGELICAL CHURCH CIO
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2023**

3. FIXED ASSET SCHEDULE

	FREEHOLD	FURNITURE	OFFICE & MUSIC	LIBRARY	TOTAL FIXED
	PROPERTIES	& EQUIP'T	EQUIPMENT	BOOKS	ASSETS
COST	£	£	£	£	£
Balance b/fwd at 1.1.2023	237,743	10,562	12,538	£139	260,982
Additions in Period	37,392	0	9,722	0	47,114
Disposals in Period	0	0	0	0	0
Balance c/fwd at 31.12.2023	275,135	10,562	22,260	139	308,096
DEPRECIATION	£	£	£	£	£
Balance b/fwd at 1.1.2023	83,908	9,589	12,538	139	106,174
Charge in Period	11,005	173	3,241	0	14,419
Eliminated on Disposals in Period	0	0	0	0	0
Balance c/fwd at 31.12.2023	94,913	9,762	15,779	139	118,688
NET BOOK VALUES- 31.12.2023	£ 180,222	£ 800	£ 6,481	£ 0	£ 187,503
NET BOOK VALUES- 31.12.2022	£ 153,835	£ 973	£ 0	£ 0	£ 154,808

The church building and contents are adequately insured – see note 7.

4. RESTRICTED FUNDS & FUND TRANSFERS

- Missionary Fund supports several charities to advance the Christian Gospel and bring relief to the poor.
- The General Missionary Fund seeks to distribute approx. 15% of the churches Income.
- The restricted funds at the period end were **£0 (2022 £0)** .

5. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Purposes	Restricted Purposes	Total Net Assets
	£	£	£
Fixed Assets	187,503	0	187,503
Current Assets	99,463	0	99,463
Creditors {all under one year}	(4,518)	0	(4,518)
Trustees Fund at 31st DECEMBER 2023	£ 282,448	£0	£ 282,448

**UNION HALL EVANGELICAL CHURCH CIO
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2023**

6. TRUSTEES & CONNECTED PERSONS CONTRACTS & EXPENSES

No expenses have been reclaimed by Trustees as Trustees, nor has there been any transactions with Connected Persons.

7. INSURED VALUES OF FIXED ASSETS

The church has used Congregational Insurance to insure the church building and its contents, over many years. In Note 3, the Fixed Assets show the church building and its contents, bought and improved at the cost incurred by the church over many and in recent years. Accounts policy is to write off the assets over their useful life to the church.

- **The Church building**, including the recent improvement costs are written off at 4% on cost, or over 25 years. **The book value of the church stands at just under £154k. However, the insured value of the church building is £3,609,824 {2022:-£2,561,167}.** This does not mean the church building is worth this amount, as insured values reflect the cost of having to rebuild the church, if it were destroyed and any related costs. Current building costs are far greater than they were 30-40 years ago. **The title deeds were held as a Custodian Asset by The Evangelical Trust Limited, as the Church has been a Trust. Now the legal status has changed to a CIO {Charitable Incorporated Organisation}, the trustees were able to confirm that on 31st December 2023, the year- end date, the CIO have the title deeds in the name of UNION HALL EC CIO. The trustees believe the value of the church and land to be around £1 million and its insured value is over £3.5 million – see Note 7. A professional valuation still needs to be obtained before incorporating accurately the land and building at valuation.**
- **The Contents** within the church building, per note 3 are largely written off. **The NBV is small**, because they are being written off over 5 to 6 years. Also, items costing less than £1000 have been written off in the Income and Expenditure Account. **The Church contents are insured for a value of £114,243 {2022:- £86,817}.** It is hoped in the future the CIO will reflect a fairer value for the Church fixtures and equipment based on a Fixed Asset Register that was taken in May 2023 in preparation for the Fixtures to be acquired by the CIO from the UHEC church trust. When properly valued, the revalued amount will be included in Fixed Assets and any surplus accounted for as a Revaluation Reserve. Future depreciation will then be charged against any revaluation surplus arising.

UNION HALL EVANGELICAL CHURCH CIO

APPENDIX TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2023

ANALYSIS OF MAIN INCOME & EXPENSES

{*all expenses are unrestricted;*

there are no expenses for restricted purposes}

	UHEC CIO		UHEC CIO	
	12		12	
	months		months	
1. OFFERINGS & DONATIONS	31st Dec.	31st Dec.	31st Dec.	31st Dec.
	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Covenanted Giving	76,065	0	76,065	68,552
General Offerings, Missionary & Other	25,409	0	25,409	18,009
Gift Aided Tax Recovered/Recoverable				
re 2023/2022 Gift Aided Donations	19,536	0	19,536	16,358
Gift Aid underclaim from earlier year	0	0	0	780
Café International & Other Hire	1,625	0	1,625	2,285
Bank Deposit Interest Received	60	0	60	17
PER INCOME & EXPENDITURE ACCOUNT	£122,695	£ 0	£ 122,695	£106,001
2. PASTORAL SALARIES & COSTS	31st Dec.		31st Dec.	
	2023		2022	
	£		£	
Pastoral Salary	36,055		33,952	
National Insurance – {net of NIC allowance}	0		0	
Pension Provision	2,866		2,459	
FIEC Membership	1,476		1,286	
Conferences, Books & Training	604		1,349	
Northwest Partnership	1,500		0	
IT & Computer allowance	0		0	
PER INCOME & EXPENDITURE ACCOUNT	£42,501		£39,046	
3. PROPERTY EXPENSES	31st Dec.		31st Dec.	
	2023		2022	
	£		£	
Water, Light and Heat	5,492		4,374	
Repairs, & Assets below £1k	4,687		4,625	
Insurance	3,431		3,851	
Lease of Office Equipment	0		0	
PER INCOME & EXPENDITURE ACCOUNT	£13,610		£12,850	

**UNION HALL EVANGELICAL CHURCH CIO
APPENDIX TO THE FINANCIAL STATEMENTS
PERIOD ENDED 31st DECEMBER 2023**

4. ADMIN, MANAGEMENT & GOVERNANCE

	<u>12 months</u> 31st Dec. 2023	<u>12 months</u> 31st Dec. 2022
Admin Expenses £ 7,569 {2022:-£ 2,945 }	£	£
Website, Licenses, & Office Supplies	4,503	1,933
Phone	898	811
Bank Charges	248	201
Fellowship Weekend in Keswick Costs	1,920	0
Governance Costs £ 5,388 { 2022:- £5,763}		
Legal re C.I.O	3,318	3,718
Salary Preparation Fees	420	420
Charity Accounts & Independent Examination	1,650	1,625
	<hr/>	<hr/>
PER INCOME & EXPENDITURE ACCOUNT	<u>£ 12,957</u>	<u>£ 8,708</u>

**UNION HALL EVANGELICAL CHURCH CIO
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
UNION HALL EVANGELICAL CHURCH CIO**

I report on the accounts of the UNION HALL EVANGELICAL CHURCH CIO for the Year Ended to 31st DECEMBER 2023, as shown on pages 2 – 6 attached.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:-

- *examine the accounts under section 145 of the Charities Act*
- *to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), 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 Commissioners. An examination includes a review of the accounting records kept 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 the 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 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 Charities Act and*
- *to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

**DAVID R S WELCH FCA, DChA.
CHARTERED ACCOUNTANT**

*3 ALVINGTON GROVE, HAZEL GROVE,
STOCKPORT, CHESHIRE, SK7 5LS*

Date: October 17th 2024



UNION HALL

Evangelical Church

UNION HALL EVANGELICAL CHURCH CIO
Registered Charity 1198660

REPORT OF THE TRUSTEES
YEAR ENDED 31ST DECEMBER 2023

Introduction

Union Hall Evangelical church was started in 1894 with a mission to reach the inner-city area of Hulme in Manchester with the good news of Jesus Christ. The church became well established and from early days served not only Hulme but further afield sending missionaries to various parts of the world. Over the last 129 years a lot has changed in Hulme, but the church still stands with the same purpose to make Jesus known in Hulme, Manchester and beyond. In line with the latest charity legislation, Union Hall became a registered charity (CIO) in April 2022.

Activities and performance for year ended December 2023

Over the past year Union Hall has sought to advance the Christian faith primarily through our regular meetings and activities.

Regular services and meetings

Our Sunday morning services are attended by around 100 people each week, plus others via zoom. Our congregation is made up of many ages, ethnicities and nationalities. Our numbers have been growing on a Sunday morning, with new families and students joining us over the past year. We currently have a keen core group of students and Sunday school has over 30 children registered who are regularly taught about the Christian faith.

Our Sunday evening service is smaller in number, but a faithful group regularly attend and enjoy fellowship and teaching together.

We have a weekly midweek meeting on a Wednesday evening that consists of Bible Study and prayer. This is attended both in person at our building and via Zoom.

The key times of Christmas and Easter were encouraging with services well attended as visitors joined with us to celebrate and to learn about Jesus Christ. Our Good Friday service was a joint service with Grace Church Manchester, with who we also shared several mid-week events.

Outreach

In term time we run something called "Coffee and Chat" where we seek to engage with people in our community. We have had many great conversations through this, given out many drinks, Bibles and leaflets, and seen people coming along to church we wouldn't otherwise have met.

We also host an international Cafe at our building, which is run by Friends international. This regular meeting seeks to help internationals with language and cultural challenges as well as engaging them with the Christian faith. During the month of July, Manchester International Outreach (MIO), takes place and is based at our building. A number of our members were part of the core team for MIO.

We seek to engage local schools with the gospel through regular assemblies at nearby primary schools and special events that school children are invited to.

Our building has also been used by local students to run a week long mission sharing the Christian faith across the campus' of Manchester.

We have also hosted occasional events like walks, quiz nights, music evenings, with the intention of inviting people along to get to know them, to share our lives and the Christian faith.

World Mission

We have committed to a target of 15% of our budget going to mission further afield. Through our mission partners we support the training of Bible teachers in Brazil, the Christian education and support of abandoned girls in Zimbabwe, gospel outreach in West Africa, and ministry to internationals within the UK.

Finances

Despite high inflation and a cost-of-living crisis, Union Hall has been wonderfully provided for over the past year as reflected in our financial report.

Risk Assessment:

Child Protection procedures have been reviewed and updated.

Church insurance policy has been reviewed and updated.

The gas appliances have been serviced and checked.

Fire protection appliances have been serviced and checked.

Financial reserves are held in a no-notice savings account.

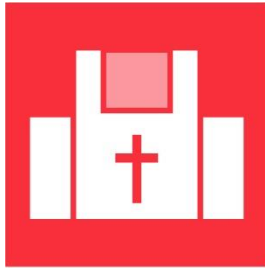
Looking ahead

In the latter half of 2023 the church advertised (and has since appointed) an Assistant Pastor. Church members agreed to replace the church pews with new chairs and upgrade the sound system within the main church in the coming year.

UNION HALL EVANGELICAL CHURCH

England & Wales - Charity number 1198660

Accounts



UNION HALL

Evangelical Church

UNION HALL EVANGELICAL CHURCH CIO

FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2022

{Comparatives: UHEC Final Period 18 MONTHS ENDED 31ST DECEMBER 2021}

Prepared by:

**David R S Welch FCA, DChA.
Chartered Accountant.**

3 Alvington Grove,
Hazel Grove,
Stockport,
Cheshire
SK7 5LS

Email: david@welchfca.co.uk

Phone: 0161-456-9140



UNION HALL EVANGELICAL CHURCH CIO

FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2022

{Comparatives: UHEC Trust Final Period 18 MONTHS ENDED 31ST DECEMBER 2021}

CONTENTS

Introduction to Union Hall - Helpful Information about the Church.

Page 1 Legal, Charitable, & Personnel Information
PERIOD ENDED 31ST DECEMBER 2022

Page 2 Statement of Financial Activities for the
PERIOD ENDED 31ST DECEMBER 2022

Page 3 Balance Sheet as at 31ST DECEMBER 2022

Pages 4-6 Notes to the Financial Statements for
PERIOD ENDED 31ST DECEMBER 2022

Pages 7-8 Appendix 1** - Additional Management Information to the
Financial Statements for PERIOD ENDED 31ST DECEMBER 2022
Re:- Income
Property Expenses,
Administration Expenses
Governance Costs

*****This page does not form part of the report on page 1, hence my report is in respect of Pages 2 to 6.***

Page 9 Accountants Report on the Financial Statements for the
PERIOD ENDED 31ST DECEMBER 2022

Pages 10-11 Trustees Report on the Financial Statements for the
PERIOD ENDED 31ST DECEMBER 2022

YEAR ENDED 31ST DECEMBER 2022

INFORMATION ON THE CHURCH, ITS BUSINESS & PERSONEL

Date Founded: **1894**

*“Call unto me, and I will answer thee and show thee great and mighty things which thou knowest not”,
Jeremiah 33:3.*

Church Personnel

Pastor **Adam Beattie**

Elders **Adam Beattie, Shalom Srirangam,
Matt Blake**

Trustees **Adam Beattie, Matt Blake, Shalom
Srirangam, Courtney Owens**

Treasurer **Courtney Owens**

Church Secretary **Matt Blake**

Church Email & Postal Addresses office@unionhall.co.uk
**Stretford Road,
Hulme, Manchester,
M15 6DY**

Legal Status **The UHEC trust became a C.I.O. on 19th
April 2022. Charity Number 1198660**

Church Website Address www.unionhall.org.uk
**Find out more about the Church, its
support of Mission, & access sermons.**

Reporting Accountant **David R S Welch FCA, DChA.
Chartered Accountant
david@welchfca.co.uk**

Salary Administrator {since 2018} **Karen Macintyre, MAAT,
Licensed Practitioner
95 Nangreave Road,
Stockport, Cheshire, SK2 6DQ**

Bankers **Barclays plc**

**UNION HALL EVANGELICAL CHURCH CIO
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2022**

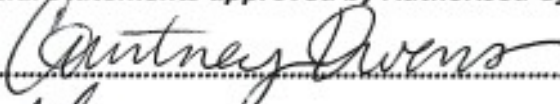
			12 Months 31 st Dec. 2022	18 Months 31 st Dec. 2021
INCOME AND EXPENDITURE ACCOUNT	UNRESTRICTED	RESTRICTED	TOTAL	TOTAL
	FUNDS	FUNDS	FUNDS	FUNDS
INCOMING RESOURCES	£	£	£	£
<i>Main Objectives of Church</i>				
<i>Offerings & Donations Received</i>	103,652	0	103,652	151,780
<i>Investment Income</i>				
Income from Hire of Rooms	2,285	0	2,285	1,325
Interest Received & Loyalty Payments	44	0	44	39
<i>Other Income</i>				
Miscellaneous Income	20	0	20	41
TOTAL INCOMING RESOURCES { Note 1 }	£106,001	£ 0	£106,001	£ 153,185
LESS: RESOURCES EXPENDED				
<i>Direct Charitable Expenditure</i>				
Pulpit Supply and Visiting Speakers	863	0	863	290
Pastoral Employment Costs {Note 2}	39,046	0	39,046	55,151
Utility & Property Expenses {Note 3}	12,850	0	12,850	21,100
Christian Mission,	14,145	0	14,145	23,634
Poor Relief and Foreign Aid	2,894	0	2,894	2,180
Outreach Exp's, Love Gifts & Sundries	4,363	0	4,363	2,284
DIRECT CHARITABLE EXPENDITURE	74,161	0	74,161	104,639
<i>Administration/Management Costs {A4}</i>	2,945	0	2,945	5,212
<i>Governance Costs – {Appendix Note 4}</i>	5,763	0	5,763	5,681
<i>Depreciation of fixed assets {Note 3}</i>	9,682	0	9,682	10,056
TOTAL RESOURCES EXPENDED	92,551	0	92,551	125,588
NET INCOMING RESOURCES FOR YEAR	£ 13,450	0	£ 13,450	27,597
Inter Fund Transfers				
NET INCOMING RESOURCES FOR YEAR	£ 13,450	0	£ 13,450	27,597
TRUSTEE FUNDS AT 1st JULY 2020 b/f	£ 249,488	£ 0	£ 249,488	£ 221,891
TRUSTEE FUNDS AT 31ST DEC. 2021 c/f	£ 262,938	£ 0	£ 262,938	£ 249,488

This page does not form part of the report.

UNION HALL EVANGELICAL CHURCH CIO
BALANCE SHEET
AS AT 31ST DECEMBER 2022

	31 st Dec. 2022		31 st Dec. 2021	
	£	£	£	£
FIXED ASSETS { Note 3 }				
Freehold Property	152,835		163,345	
Furniture & Equipment	973		1,145	
Office and Electronic Equipment	0		0	
Worship and Library Books	0	153,808	0	164,490
CURRENT ASSETS				
Prepayments & Sundry Debtor	3,185		2,721	
Gift Aid Debtor	7,408		7,634	
Cash at Bank, and in hand	106,117		80,012	
	116,710		90,367	
Less: CREDITORS due within one year	7,580		5,369	
NET CURRENT ASSETS		109,130		84,998
TOTAL NET ASSETS		<u>£ 262,938</u>		<u>£ 249,488</u>
REPRESENTED BY:				
TRUSTEE FUNDS				
Unrestricted Funds brought forward	249,488		221,891	
Restricted Funds brought forward	0	249,488	0	221,891
SURPLUS (DEFICIT) FOR YEAR		13,450		27,597
TOTAL TRUSTEE FUNDS		<u>£ 262,938</u>		<u>£ 249,488</u>
Unrestricted Funds		£ 262,938		£ 249,488
Restricted Funds		0		0
		<u>£ 262,938</u>		<u>£ 249,488</u>

Financial Statements approved by Authorised Officers

 Courtney Owens {Treasurer}

 Matt Blake {Secretary & Trustee}

Date: - 20 September 2023

**UNION HALL EVANGELICAL CHURCH CIO
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022**

1. ACCOUNTING POLICIES

- (a) **The Financial Statements** are prepared on a historical accounts basis, taking into account accruals and depreciation where relevant, in order to ensure consistency.
Gifts to Restricted Funds are accounted for upon receipt, though Restricted Tax Refunds are included when claim is received in respect of the accounting period.
- (b) **All restricted gifts** are separately recorded when received, though expenditure is not separately analysed when made, outstanding amounts being noted at the year end.
- (c) **Gifts in kind** are only recorded and included if material, and then are included as income in the year given.
- (d) **Rents and Grants** are recorded as income only when received. Income Tax recoverable from Deeds of Covenant & Gift Aid donations is included at the date net donations are received, & where appropriate included as a debtor at the Balance Sheet date. Accruals and prepayments are included if material.
- (e) **Reimbursements of expenditure** are netted off against such and not counted as income.
- (f) **Centre expenses** are not wholly directly charitable in nature; properties held are partly of an investment nature, since rents are received, and certain administrative functions are performed there.
- (g) **Assets are capitalised**, irrespective of finance sources and methods, provided such are permanently intended to be used by the Trust.
- (h) **Properties** are not annually re-valued unless, in the opinion of the Trustees, previous valuations are misleading. No depreciation is provided on such, since this would be misleading.
An Asset valuation is in process, otherwise only additions in the year have been depreciated.
- (i) **Current Assets** are shown at the lower of cost and net realisable value.
- (j) **Current Liabilities** are shown at settlement value.

2. DEPRECIATION OF FIXED ASSETS

This is provided other than on Properties, on a reducing balance method (unless otherwise shown), based on expected useful lives, at the following rates: -

Building & Improvements	4% on cost
Furniture & Equipment	15% on Net Book Value
Worship & Library Books	25% on Net Book Value
Straight Line Office & Electronic Equipment	33.3% on Net Book Value

**UNION HALL EVANGELICAL CHURCH CIO
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022**

3. FIXED ASSET SCHEDULE

	FREEHOLD	FURNITURE	OFFICE & MUSIC	LIBRARY	TOTAL FIXED
	PROPERTIES	& EQUIP'T	EQUIPMENT	BOOKS	ASSETS
COST	£	£	£	£	£
Balance b/fwd at 1.7.2021	237,743	10,562	12,538	£139	260,982
Additions in Period	0	0	0	0	0
Disposals in Period	0	0	0	0	0
Balance c/fwd at 31.12.2022	237,743	10,562	12,538	£139	260,982
DEPRECIATION	£	£	£	£	£
Balance b/fwd at 1.7.2021	74,398	9,417	12,538	139	96,492
Charge in Period	9,510	172	0	0	9,682
Eliminated on Disposals in Period	0	0	0	0	0
Balance c/fwd at 31.12.2022	83,908	9,589	12,538	139	106,174
NET BOOK VALUES- 31.12.2022	£ 153,835	£ 973	£ 0	£ 0	£ 154,808
NET BOOK VALUES- 30.06.2021	£ 163,345	£ 1,145	£ 0	£ 0	£ 164,490

The church building and contents are adequately insured – see note 7.

4. RESTRICTED FUNDS & FUND TRANSFERS

- Missionary Fund supports several charities to advance the Christian Gospel and bring relief to the poor.
- The General Missionary Fund seeks to distribute approx. 15% of the churches Income.
- The restricted funds at the period end were **£0 (2021 £0)**.

5. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Purposes	Restricted Purposes	Total Net Assets
	£	£	£
Fixed Assets	154,808	0	154,808
Current Assets	116,710	0	116,710
Creditors {all under one year}	(7,580)	0	(7,580)
Trustees Fund at 31st DECEMBER 2022	£ 262,938	£0	£ 262,938

**UNION HALL EVANGELICAL CHURCH CIO
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022**

6. TRUSTEES & CONNECTED PERSONS CONTRACTS & EXPENSES

No expenses have been reclaimed by Trustees as Trustees, nor has there been any transactions with Connected Persons.

7. INSURED VALUES OF FIXED ASSETS

The church has used Congregational Insurance to insure the church building and its contents, over many years. In Note 3, the Fixed Assets show the church building and its contents, bought and improved at the cost incurred by the church over many and in recent years. Accounts policy is to write off the assets over their useful life to the church.

- **The Church building**, including the recent improvement costs are written off at 4% on cost, or over 25 years. **The book value of the church stands at just under £154k. However, the insured value of the church building is £2,561,167.** This does not mean the church building is worth this amount, as insured values reflect the cost of having to rebuild the church, if it were destroyed and any related costs. Current building costs are far greater than they were 30-40 years ago. **The title deeds are held as a Custodian Asset by The Evangelical Trust Limited, as the Church has been a Trust. Now the legal status has changed to a CIO {Charitable Incorporated Organisation}, the trustees are exploring the legal process of holding the title deeds in their own right, as they can now own property. Certain covenants need to be agreed to and if they do become proprietors of the church building, it will be professionally valued with a view to it being incorporated into the CIO balance sheet at the agreed value. Any surplus on revaluation will be accounted for as a Revaluation Reserve in future accounts.**
- **The Contents** within the church building, per note 3 are largely written off. **The NBV is under £1k**, because they are being written off over 5 to 6 years. Also, items costing less than £1000 have been written off in the Income and Expenditure Account. **The Church contents are insured for a value of £86,817. It is hoped the CIO will reflect a fairer value in 2023 accounts for the Church fixtures and equipment based on a Fixed Asset Register that was taken in May 2022 in preparation for the Fixtures to be acquired by the CIO from the UHEC church trust. When properly valued, the revalued amount will be included in Fixed Assets and any surplus accounted for as a Revaluation Reserve. Future depreciation will then be charged against any revaluation surplus arising.**
- The church became a registered C.I.O. in April 2022. It would be wise for the trustees to reflect on the values of assets insured, and at what value they should be transferred from UHEC Trust to the new legal entity which will become UHEC C.I.O., and is now a registered charity, number 1198660. The necessary legal advice is currently being sought and if possible, the church building will be capitalized when due process and documentation is completed, and a professional valuation obtained. The trustees are hoping to recognize the revalued Fixed Assets in the 2023 accounts of the UHEC CIO.

UNION HALL EVANGELICAL CHURCH CIO

APPENDIX TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

ANALYSIS OF MAIN INCOME & EXPENSES

{*all expenses are unrestricted;*

there are no expenses for restricted purposes}

	UHEC CIO			UHEC
	12			TRUST
	months			18
	31st Dec.			31st Dec.
	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
1. OFFERINGS & DONATIONS				
Covenanted Giving	68,552	0	68,552	92,057
General Offerings, Missionary & Other	18,009	0	18,009	36,709
Gift Aided Tax Recovered/Recoverable				
re 2022/2021 Gift Aided Donations	16,358	0	16,358	23,014
Gift Aid underclaim from earlier year	780		780	0
Café International & Other Hire	2,285	0	2,285	1,366
Bank Deposit Interest Received	17	0	17	39
PER INCOME & EXPENDITURE ACCOUNT	£106,001	£ 0	£106,001	£ 153,185
2. PASTORAL SALARIES & COSTS				
	31st Dec.		31st Dec.	
	2022		2021	
	£		£	
Pastoral Salary *	33,952		48,591	
National Insurance – {net of NIC allowance}	0		0	
Pension Provision	2,459		3,772	
FIEC Membership	1,286		1,678	
Conferences, Books & Training	1,349		110	
Northwest Partnership	0		1,000	
IT & Computer allowance	0		0	
PER INCOME & EXPENDITURE ACCOUNT	£39,046		£55,151	
3. PROPERTY EXPENSES				
	31st Dec.		31st Dec.	
	2021		2021	
	£		£	
Water, Light and Heat	4,374		2,233	
Repairs, & Assets below £1k	4,625		13,053	
Insurance	3,851		5,387	
Lease of Office Equipment	0		427	
PER INCOME & EXPENDITURE ACCOUNT	£12,850		£ 21,100	

**UNION HALL EVANGELICAL CHURCH CIO
APPENDIX TO THE FINANCIAL STATEMENTS
PERIOD ENDED 31st DECEMBER 2022**

4. ADMIN, MANAGEMENT & GOVERNANCE

	12 months <u>31st Dec.</u> <u>2022</u>	18 months <u>31st Dec.</u> <u>2021</u>
Admin Expenses £ 2,945 {2021:-£5,212}	£	£
Website, Licences, & Office Supplies	1,933	3,989
Phone	811	980
Bank Charges	201	243
Governance Costs £ 5,763 { 2021:- £5,681}		
Legal re C.I.O	3,718	3,256
Salary Preparation Fees	420	630
Charity Accounts & Independent Examination	1,625	1,795
	<hr/>	<hr/>
PER INCOME & EXPENDITURE ACCOUNT	<u>£ 8,708</u>	<u>£10,893</u>

**UNION HALL EVANGELICAL CHURCH CIO
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
UNION HALL EVANGELICAL CHURCH CIO**

I report on the accounts of the UNION HALL EVANGELICAL CHURCH CIO for the Year Ended to 31st DECEMBER 2022, as shown on pages 2 – 6 attached.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:-

- *examine the accounts under section 145 of the Charities Act*
- *to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), 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 Commissioners. An examination includes a review of the accounting records kept 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 the 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 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 Charities Act and*
- *to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

**DAVID R S WELCH FCA, DChA.
CHARTERED ACCOUNTANT**

*3 ALVINGTON GROVE, HAZEL GROVE,
STOCKPORT, CHESHIRE, SK7 5LS*

Date: September 6th 2023

UNION HALL EVANGELICAL CHURCH CIO
Registered Charity 1198660

REPORT OF THE TRUSTEES
YEAR ENDED 31ST DECEMBER 2022

Introduction

Union Hall Evangelical church was started in 1894 with a mission to reach the inner-city area of Hulme in Manchester with the good news of Jesus Christ. The church became well established and from early days served not only Hulme but further afield sending missionaries to various parts of the world. Over the last 127 years a lot has changed in Hulme, but the church still stands with the same purpose to make Jesus known in Hulme, Manchester and beyond. In line with the latest charity legislation, Union Hall became a registered charity (CIO) in April 2022.

Activities and performance for year ended December 2022

Over the past year Union Hall has sought to advance the Christian faith primarily through our regular meetings and activities.

Regular services and meetings

Our Sunday morning services are attended by around 100 people each week, plus others via zoom. Our congregation is made up of many ages, ethnicities and nationalities. Our numbers have been growing on a Sunday morning, with new families and students joining us over the past year. We currently have a keen core group of students and Sunday school has around 30 children registered who are regularly taught about the Christian faith. We've also been encouraged by 2 baptisms over the past year.

Our Sunday evening service is smaller in number, but a faithful group regularly attend and enjoy fellowship and teaching together.

We have a weekly midweek meeting on a Tuesday evening that consists of Bible Study and prayer. This is attended both in person at our building and via Zoom.

There has also been a youth meeting on a Friday night.

The key times of Christmas and Easter were encouraging with services well attended as visitors joined with us to celebrate and to learn about Jesus Christ.

Outreach

In term time we run something called "Coffee and Chat" where we seek to engage with people in our community. We have had many great conversations through this, given out many drinks, Bibles and leaflets, and seen people coming along to church we wouldn't otherwise have met. We also host an international Cafe at our building, which is run by Friends international. This regular meeting seeks to help internationals with language and cultural challenges as well as engaging them with the Christian faith.

We seek to engage local schools with the gospel through regular assemblies at nearby primary schools and special events that school children are invited to.

Our building has also been used by local students to run a week long mission sharing the Christian faith across the campus' of Manchester.

We have also hosted occasional events like walks, quiz nights, music evenings, with the intention of inviting people along to get to know them, to share our lives and the Christian faith.

World Mission

We have committed to a target of 15% of our budget going to mission further afield. Through our mission partners we support the training of Bible teachers in Brazil, the Christian education and support of abandoned girls in Zimbabwe, gospel outreach in West Africa, and ministry to internationals within the UK.

Appointments

Matt Blake has been appointed to Eldership, being formally commissioned for the role in October 2022.

Courtney Owens was appointed as a Trustee of the CIO in June 2022.

Finances

Despite high inflation and a cost-of-living crisis, Union Hall has been wonderfully provided for over the past year as reflected in our financial report.

Risk Assessment:

Child Protection procedures have been reviewed and updated.

Church insurance policy has been reviewed and updated.

The gas appliances have been serviced and checked.

Fire protection appliances have been serviced and checked.

Financial reserves are held in a no-notice savings account.

Looking ahead

The sports hall of our building is a key space for many of our activities. Since the time period covered by this report the sports hall has had a much-needed new roof along with upgraded insulation, new heaters and sound deadening. Our building is still in need of further upgrades and maintenance, and we are in the process of assessing these needs.

We are also hoping to use some of the ongoing surplus in finance we have been receiving to employ a second worker at some point in the future in order to further our Christian objectives.