



# UNION HALL

## Evangelical Church

**UNION HALL EVANGELICAL CHURCH CIO**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

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

**Prepared by:**

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**UNION HALL EVANGELICAL CHURCH CIO**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

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

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## YEAR ENDED 31<sup>ST</sup> 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	<a href="mailto:office@unionhall.co.uk">office@unionhall.co.uk</a> Stretford Road, Hulme, Manchester, M15 6DY
Legal Status	The UHEC trust became a C.I.O. on 19 <sup>th</sup> April 2022. Charity Number 1198660
Church Website Address	Find out more about the Church, its support of Mission, & access sermons.
	<a href="http://www.unionhall.org.uk">www.unionhall.org.uk</a>
Reporting Accountant	David R S Welch FCA, DChA. Chartered Accountant <a href="mailto:david@welchfca.co.uk">david@welchfca.co.uk</a>
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 31<sup>ST</sup> DECEMBER 2022**

			12 Months 31 <sup>st</sup> Dec. 2022	18 Months 31 <sup>st</sup> Dec. 2021
<b>INCOME AND EXPENDITURE ACCOUNT</b>	<b>UNRESTRICTED FUNDS</b>	<b>RESTRICTED FUNDS</b>	<b>TOTAL FUNDS</b>	<b>TOTAL FUNDS</b>
<b>INCOMING RESOURCES</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<i>Main Objectives of Church</i>				
<i>Offerings &amp; 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
<b>TOTAL INCOMING RESOURCES { Note 1 }</b>	<b>£106,001</b>	<b>£ 0</b>	<b>£106,001</b>	<b>£ 153,185</b>
<b>LESS: RESOURCES EXPENDED</b>				
<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
<b>DIRECT CHARITABLE EXPENDITURE</b>	<b>74,161</b>	<b>0</b>	<b>74,161</b>	<b>104,639</b>
<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
<b>TOTAL RESOURCES EXPENDED</b>	<b>92,551</b>	<b>0</b>	<b>92,551</b>	<b>125,588</b>
<b>NET INCOMING RESOURCES FOR YEAR</b>	<b>£ 13,450</b>	<b>0</b>	<b>£ 13,450</b>	<b>27,597</b>
Inter Fund Transfers				
<b>NET INCOMING RESOURCES FOR YEAR</b>	<b>£ 13,450</b>	<b>0</b>	<b>£ 13,450</b>	<b>27,597</b>
<b>TRUSTEE FUNDS AT 1st JULY 2020 b/f</b>	<b>£ 249,488</b>	<b>£ 0</b>	<b>£ 249,488</b>	<b>£ 221,891</b>
<b>TRUSTEE FUNDS AT 31ST DEC. 2021 c/f</b>	<b>£ 262,938</b>	<b>£ 0</b>	<b>£ 262,938</b>	<b>£ 249,488</b>
This page does not form part of the report.				

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

	31 <sup>st</sup> Dec. 2022		31 <sup>st</sup> Dec. 2021	
	£	£	£	£
<b>FIXED ASSETS { Note 3 }</b>				
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
<b>CURRENT ASSETS</b>				
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: <b>CREDITORS</b> due within one year	7,580		5,369	
<b>NET CURRENT ASSETS</b>		109,130		84,998
<b>TOTAL NET ASSETS</b>		<u>£ 262,938</u>		<u>£ 249,488</u>
<b>REPRESENTED BY:</b>				
<b>TRUSTEE FUNDS</b>				
Unrestricted Funds brought forward	249,488		221,891	
Restricted Funds brought forward	0	249,488	0	221,891
<b>SURPLUS (DEFICIT) FOR YEAR</b>		13,450		27,597
<b>TOTAL TRUSTEE FUNDS</b>		<u>£ 262,938</u>		<u>£ 249,488</u>
<b>Unrestricted Funds</b>		£ 262,938		£ 249,488
<b>Restricted Funds</b>		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 31<sup>ST</sup> 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: -

<b>Building &amp; Improvements</b>	<b>4% on cost</b>
<b>Furniture &amp; Equipment</b>	<b>15% on Net Book Value</b>
<b>Worship &amp; Library Books</b>	<b>25% on Net Book Value</b>
<b>Straight Line Office &amp; Electronic Equipment</b>	<b>33.3% on Net Book Value</b>

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

**3. FIXED ASSET SCHEDULE**

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

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	<b>154,808</b>	<b>0</b>	<b>154,808</b>
Current Assets	<b>116,710</b>	<b>0</b>	<b>116,710</b>
Creditors {all under one year}	<b>( 7,580)</b>	<b>0</b>	<b>( 7,580)</b>
<b>Trustees Fund at 31<sup>st</sup> DECEMBER 2022</b>	<b>£ 262,938</b>	<b>£0</b>	<b>£ 262,938</b>

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

### ANALYSIS OF MAIN INCOME & EXPENSES

{all expenses are unrestricted;

there are no expenses for restricted purposes}

	<b>UHEC CIO</b>		<b>UHEC TRUST</b>
	<b>12 months</b>		<b>18 months</b>
	<b>31<sup>st</sup> Dec. 2022</b>	<b>31<sup>st</sup> Dec. 2022</b>	<b>31<sup>st</sup> Dec. 2021</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	£	£	£
<b>1. OFFERINGS &amp; DONATIONS</b>			
Covenanted Giving	68,552	0	92,057
General Offerings, Missionary & Other	18,009	0	36,709
Gift Aided Tax Recovered/Recoverable			
re 2022/2021 Gift Aided Donations	16,358	0	23,014
Gift Aid underclaim from earlier year	780		0
Café International & Other Hire	2,285	0	1,366
Bank Deposit Interest Received	17	0	39
<b>PER INCOME &amp; EXPENDITURE ACCOUNT</b>	<b>£106,001</b>	<b>£ 0</b>	<b>£ 153,185</b>
<b>2. PASTORAL SALARIES &amp; COSTS</b>	<b>31<sup>st</sup> Dec. 2022</b>	<b>31<sup>st</sup> Dec. 2021</b>	
	£	£	
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	
<b>PER INCOME &amp; EXPENDITURE ACCOUNT</b>	<b>£39,046</b>	<b>£55,151</b>	
<b>3. PROPERTY EXPENSES</b>	<b>31<sup>st</sup> Dec. 2021</b>	<b>31<sup>st</sup> Dec. 2021</b>	
	£	£	
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	
<b>PER INCOME &amp; EXPENDITURE ACCOUNT</b>	<b>£12,850</b>	<b>£ 21,100</b>	

UNION HALL EVANGELICAL CHURCH CIO  
APPENDIX TO THE FINANCIAL STATEMENTS  
PERIOD ENDED 31<sup>st</sup> DECEMBER 2022

4. ADMIN, MANAGEMENT & GOVERNANCE

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

**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 31<sup>ST</sup> 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.