

UNION HALL EVANGELICAL CHURCH CIO

FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2024

Prepared by:

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UNION HALL EVANGELICAL CHURCH CIO

FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2024

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PERIOD ENDED 31ST DECEMBER 2024

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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 Find out more about the Church, its support of Mission, & access sermons.
Church Website Address	<u>www.unionhall.org.uk</u>
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. 2024	31 st Dec. 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	
	170,264		99,463	
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		UHEC CIO	
	12		12	
	months		months	
1. OFFERINGS & DONATIONS	31 st Dec. 2024	31 st Dec. 2024	31 st Dec. 2024	31 st Dec. 2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
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	31 st Dec. 2024		31 st 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	31 st Dec. 2024		31 st 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