

ST ANDREW'S UNITED REFORMED CHURCH UPPER HANOVER STREET SHEFFIELD TRUST

England & Wales · Charity number 237839

Details

Other names	TRUST PROPERTY IN CONNEXION WITH ST ANDREW'S PRESBYTERIAN CHURCH UPPER HANOVER ST SHEFFIELD
Status	Registered
Legal form	Trust
Registered	1965-07-07
Register	View on the Charity Commission register

Contact

Address	80 Grove Road Sheffield S7 2GZ
Phone	01142620718
Email	i.d.cooke@sheffield.ac.uk
Website	www.standrewsurcsheffield.org.uk

Activities

Objects: GENERAL PURPOSES OF ST ANDREW'S UNITED REFORMED CHURCH UPPER HANOVER STREET SHEFFIELD TRUST.

Activities: In addition to the described involvement there is emphasis on community activities in Broomhall

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£69,732	£115,387	-	-
2023-12-31	£76,070	£114,663	-	-
2022-12-31	£67,938	£121,832	-	-
2021-12-31	£119,447	£93,235	-	-
2020-12-31	£57,426	£89,877	-	-

Trustees

Name	Role	Appointed
DR SHEILA MARGARET SILVER COOKE		
Dr PAUL LIONEL HANNA		2023-10-16
Elizabeth DRAPER		2015-02-22
JUDITH ADAM		2015-02-27
MARGARET FALL		
PROFESSOR IAN DOUGLAS COOKE		2015-03-22
Robert Middleton		2022-05-11
SHEILA ELISABETH DUNSTAN		

Linked charities

- ST ANDREW'S PRESBYTERIAN CHURCH, UPPER HANOVER STREET SHEFFIELD - MANSE (237839-1)
- ST ANDREW'S PRESBYTERIAN CHURCH UPPER HANOVER STREET SHEFFIELD TRUST (237839-2)

ST ANDREW'S UNITED REFORMED CHURCH UPPER HANOVER STREET SHEFFIELD TRUST

England & Wales - Charity number 237839

Accounts

**Report to the Charity Commission
on behalf of**

**ST. ANDREW'S UNITED REFORMED CHURCH
Upper Hanover Street, Sheffield S3 7RQ
(Registered Charity number 237839)**

Financial period Income and Expenditure

The period is the calendar year from 1.1.24 - 31.12.24

1. **Income**
£69,732. No central government contracts have been awarded or applied for. Donations (£2,432; no legacies, two donations, each of £1000; no corporate donations), members' contributions (FWO: Free Will Offerings, £24,112) and investment interest, £5,941 are specified. The value of our charity's single highest value donation received from an individual during the financial period of this return was £1000. The room hire cost for our facilities was raised by 20%, with appropriate notice, in view of the huge increase in energy costs.
2. Investment income was derived from COIF Charities Investment Fund and from funds administered by RBC Brewin Dolphin, Leeds.
3. **Spend**
£115,387. This was sustained from reserves. We have a Reserves policy. Considerable maintenance work was done on the building, to lights, further prevention of roof water leakage, to radiators, painting of the kitchen, corridor and external railings and repairs to the digital organ. A handrail was fitted to the ramp for disabled people. A large new steel post fence was installed at the rear of the property. Donations to external groups amounted to £789. The accounts have been checked by an external assessor, whose report is attached. Trustees were not paid apart from out of pocket expenses. Further discussions were held about the persistent annual deficits, the shrinking congregation and the longer term fate of the building.
4. **Activities outside of the United Kingdom**
nil
5. **Trading subsidiaries**
nil
6. **Charity addresses and property**
Upper Hanover St, Broomhall, Sheffield S3 7RQ as shown on the Register of Charities. The land on which the church stands is registered with the Land Registry, title number SYK486008, edition date 17.10.2016 and that on which the hall stands was registered, title number SYK694788, edition date 10.11.2021.
7. **Structure, membership and activities**
St Andrew's United Reformed Church is a member of the Yorkshire Synod of the United Reformed Church, but is run independently by Trustees as specified by an 1861 Trust Deed and a constitution derived from that recommended by the Yorkshire Synod of the United Reformed Church. Another, younger trustee was appointed during the year. The church's governance is delegated to the Elders for spiritual matters and a Management Team for secular matters. Discussions have been held to increase the representation on our Management Team of users of our facilities. All proceedings are shared between Trustees, Elders and Management Team and copies sent to all members. As formulated by the United Reformed Church, the ultimate decisions are made by the Church Meeting of all members. The majority of members are elderly and many are infirm, the total membership currently is 28. One member is the Church Secretary and another is the corresponding member for the Charity Commission. The facilities are currently hired to 44 groups, with a great variety of community activities, including

choirs, dance, drawing, music, cooking and catering and martial arts and exercise groups. We have a resident group offering Child Contact and education services. They have expanded their activities to a major extent and now work nationally and have won national awards. They have 2 volunteers and 8 students working with them, independently having their DBS checks and safeguarding training. In addition to our own St Andrew's United Reformed congregation and some international students using our facilities, there were other Christian church groups, St Michael's Ethiopian Orthodox Tewahedo Church, The Jesus for All Nations (Congolese) Church, Family Covenant Church (Zimbabwean), New Generation Church (Bulgarian) and some activities of Potter's House Christian Fellowship and New Jerusalem church. For many years we have also hosted regular independent services of Iranian and Iraqi Muslim community groups. These activities feature aspects described as "charitable purposes" as relieving poverty, education, amateur sport, religion and religious harmony, community development and the arts. We have taken the Commission's public benefit guidance into account when making relevant decisions.

The **public benefit** we provide is by offering a venue for religious worship not only for our own denomination, but also other denominations and other faiths. Further, our large venue is used extensively for community activities and is particularly used by a number of University groups as we are adjacent to their campus. We sustain a valuable venue for a nationally recognised women's group offering varied services to broken families. These activities are always on our Agendas as features of our governance. We host and support a weekly lunch for those in need. We are seeking recognition as a "Place of Sanctuary" for refugees.

8. Employees and volunteers

There are no volunteers from the church as activities are carried out by members. However, we have three part-time employees, one is our administrator, one is our housekeeper and another is our cleaner. One is a compromised relative of a member. All employment matters were validated through Voluntary Action Sheffield (<https://www.vas.org.uk/>) and are managed by a spinout group from that organisation. None are now self-employed. None are on fixed term contracts. One organization, Buzz, which runs support and educational classes for broken families and uses our premises under a Licence to Occupy, had two volunteers and eight students during the year. No work on behalf of our charity is carried out beyond the United Kingdom, although we contribute to Christian Aid, which does. The total amount spent on our employee payroll during the financial period was £46, 855, which includes pension and HMRC payments as well as their net pay.

9. Governance

One new Trustee was appointed.

With respect to the policies and procedures in place during the year:

- a. internal charity financial controls policy and procedures. These have been revised as the bank account was transferred to another bank.
- b. safeguarding policy and procedures
- c. financial reserves policy and procedures
- d. complaints policy and procedures
- e. serious incident reporting policy and procedures.
- f. internal risk management policy and procedures
- g. trustee expenses policy and procedures
- h. trustee conflicts of interest policy and procedures
- i. investing charity funds policy and procedures
- j. as policy and procedures relating to campaigns and political activity are not relevant, none is in place
- k. bullying and harassment policy and procedures
- l. social media policy and procedures
- m. engaging external speakers at charity events policy and procedures are also not relevant, so none is in place.
- n. policies for Grievance and Disciplinary Procedures have been agreed.


10. Safeguarding and risk

All relevant members have had their DBS checks repeated and updated their safeguarding training. The S. Yorks. Fire and Rescue Service carried out a fire risk assessment and no issues were found. A defibrillator was installed on the exterior of the church and has been accessed by the public on a number of occasions.

Our reserves are sufficient to cover at least one year's expenditure at the current rate, consistent with our Reserves Policy. The accounts have been examined independently. That examination was carried out in accordance with directions for Independent Examiner Guidance for small charities. The church accounts were independently certified for the Annual Church Meeting at which they were approved. The accounts and this Report had been circulated widely and approved by Management Team, Trustees and members at a Church Meeting. They were compliant with the Charities Act (1993). The Trustees have considered major risks to which the charity is exposed and satisfied themselves that systems and procedures are in place to minimise those risks. The Risk Assessment indicators and procedures were reviewed, as were the charity's financial controls. The Trustees have complied with their duty to have due regard to the updated guidance (CC3) and regularly review Charity Commission News editions on publication. They can confirm that no serious risk, as defined in CC3, has occurred.

This Annual report and accounts were considered and approved by the Elders and Management Team and approved by the Annual Church Meeting and by a meeting of the Trustees on 20 May.

Signed on their behalf by

A handwritten signature in black ink, appearing to read 'I.D. Cooke', is enclosed within a thin black rectangular border.

Member, Elder, Member of the Management Team and Trustee
i.d.cooke@sheffield.ac.uk

0114 262 0718

Date 21 May, 2025

ST. ANDREW'S UNITED REFORMED CHURCH
Upper Hanover Street, Sheffield
(Registered Charity number 237839)

FINANCIAL STATEMENTS

For the year ending 31 December, 2024

To be presented to the Annual Church Meeting

Financial Statements for the year ended 31st December 2024

Receipts and Payments Account

	2024	2023
Income	£	£
1 Collections and Donations	26,639	25,465
2 Activities to Generate funds	33,448	35,037
3 Other Receipts	9,645	15,568
	69,732	76,070
Expenditure		
4 Wider Church	5,028	6,000
5 Ministerial	7,496	6,529
6 Church	99,479	96,334
7 Other Payments	3,384	5,800
Surplus (Deficit)	(45,655)	(38,593)
	69,732	76,070

Statement of Assets and Liabilities at 31st December 2024

ASSETS	2024	2023
Property values (including contents) Church including Hall & Tennis Club	£ 11,687,341	£ 11,413,419
Bank Balances At 31.12.23		
Co-op	4,403	10,615
Co-op No2	145	0
COIF	25,178	61,256
Total	29,726	71,871
Investments		
134 M & G Charifund Units	43,817	40,196
Accumulating Youth & Education Fund	27,954	25,643
Brewin Dolphin	308,424	290,824
Total	380,195	356,663
Combined Totals	409,921	428,534
LIABILITIES		
Key deposits	90	90
	90	90
Total Assets	410,011	428,444

Independent Examiner's Report for the year ended 31st December 2024

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

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 management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records 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.

Ross A McMaster FCCA



16th March 2025

ST. ANDREW'S UNITED REFORMED CHURCH
Upper Hanover Street, Sheffield
(Registered Charity number 237839)

FINANCIAL STATEMENTS

For the year ending 31 December, 2024

To be presented to the Annual Church Meeting

Financial Statements for the year ended 31st December 2024

Receipts and Payments Account

	2024	2023
Income	£	£
1 Collections and Donations	26,639	25,465
2 Activities to Generate funds	33,448	35,037
3 Other Receipts	9,645	15,568
	69,732	76,070
Expenditure		
4 Wider Church	5,028	6,000
5 Ministerial	7,496	6,529
6 Church	99,479	96,334
7 Other Payments	3,384	5,800
Surplus (Deficit)	(45,655)	(38,593)
	69,732	76,070

Statement of Assets and Liabilities at 31st December 2024

ASSETS	2024	2023
Property values (including contents) Church including Hall & Tennis Club	£ 11,687,341	£ 11,413,419
Bank Balances At 31.12.23		
Co-op	4,403	10,615
Co-op No2	145	0
COIF	25,178	61,256
Total	29,726	71,871
Investments		
134 M & G Charifund Units	43,817	40,196
Accumulating Youth & Education Fund	27,954	25,643
Brewin Dolphin	308,424	290,824
Total	380,195	356,663
Combined Totals	409,921	428,534
LIABILITIES		
Key deposits	90	90
	90	90
Total Assets	410,011	428,444

Independent Examiner's Report for the year ended 31st December 2024

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

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 management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records 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.

Ross A McMaster FCCA



16th March 2025

ST ANDREW'S UNITED REFORMED CHURCH UPPER HANOVER STREET SHEFFIELD TRUST

England & Wales - Charity number 237839

Accounts

**Report to the Charity Commission
on behalf of**

**ST. ANDREW'S UNITED REFORMED CHURCH
Upper Hanover Street, Sheffield
(Registered Charity number 237839)**

Financial period Income and Expenditure

The period is the calendar year from 1.1.23 - 31.12.23

1. Income
£76,070. No central government contracts have been awarded or applied for. Donations (no legacies, no corporate donations), members' contributions (FWO: Free Will Offerings) and investment interest are specified. The value of our charity's single highest value donation received from an individual during the financial period of this return was £400.
2. Investment income was derived from COIF Charities Investment Fund and from funds administered by RBC Brewin Dolphin, Leeds.
3. Spend
£114,663. This was sustained from reserves. We have a Reserves policy. Considerable maintenance work was done on the building, smoke alarm, lights, roof water leakage prevention, toilet hot water, floor sanding, external window painting and CCTV upgrading. The major expenditure was the creation of a ramp for the disabled when the previous disabled access via a neighbour was withdrawn. Donations to external groups amounted to £1679. The accounts have been checked by an external assessor, whose report is attached. Trustees were not paid apart from out of pocket expenses.
4. Activities outside of the United Kingdom
nil
5. Trading subsidiaries
nil
6. Charity addresses and property
Upper Hanover St, Broomhall, Sheffield S3 7RQ as shown on the Register of Charities. The land on which the church stands is registered with the Land Registry, title number SYK486008, edition date 17.10.2016 and that on which the hall stands was registered, title number SYK694788, edition date 10.11.2021.
7. Structure and membership
St Andrew's United Reformed Church is a member of the Yorkshire Synod of the United Reformed Church, but is run independently by Trustees as specified by an 1861 Trust Deed and a constitution derived from that recommended by the Yorkshire Synod of the United Reformed Church. Its governance is delegated to the Elders for spiritual matters and a Management Team for secular matters. All proceedings are shared between Trustees, Elders and Management Team. As formulated by the United Reformed Church, the ultimate decisions are made by the Church Meeting of all members. The majority of members are elderly and many are infirm, the total membership currently is 31. One member is the Church Secretary and another is the corresponding member for the Charity Commission. The facilities are currently hired to 41 groups, who have returned post-pandemic (formerly 50), with a great variety of community activities, including choirs, dance, drawing, music, cooking and catering and martial arts groups. We have a resident group offering Child Contact and education services. They have expanded their activities to a major extent and now work nationally and have won national awards. They have 23 volunteers working with them, independently having their DBS checks and safeguarding training. In addition to our own St Andrew's United Reformed congregation and some additional numbers of international students using our facilities, there are other Christian church groups, St Michael's Ethiopian Orthodox Tewahedo Church, The Jesus for All Nations (Congolese) Church, Family Covenant Church (Zimbabwean), New Generation Church (Bulgarian) and some activities of Potter's House Christian Fellowship. For many years we have also hosted regular services for Iranian and Iraqi Muslim community groups.

8. Employees and volunteers

There are no volunteers from the church as activities are carried out by members. However, we have three part-time employees, one is our administrator, one is our housekeeper and another is our cleaner. One is a compromised relative of a member. All employment matters were validated through Voluntary Action Sheffield (<https://www.vas.org.uk/>) and are now managed by a spinout group from that organisation. None are now self-employed. None are on fixed term contracts. No work on behalf of our charity is carried out beyond the United Kingdom, although we contribute to Christian Aid, which does. The total amount spent on our employee payroll during the financial period was £44,397, which includes pension and HMRC payments as well as their net pay.

9. Governance

With respect to the policies and procedures in place during the year:

- a. internal charity financial controls policy and procedures. These have been revised as the bank account was transferred to another bank.
- b. safeguarding policy and procedures
- c. financial reserves policy and procedures
- d. complaint's policy and procedures
- e. serious incident reporting policy and procedures.
- f. internal risk management policy and procedures
- g. trustee expenses policy and procedures
- h. trustee conflicts of interest policy and procedures
- i. investing charity funds policy and procedures
- j. campaigns and political activity policy and procedures, not relevant, so none in place
- k. bullying and harassment policy and procedures
- l. social media policy and procedures
- m. engaging external speakers at charity events policy and procedures, not relevant, so not in place.
- n. policies for Grievance and Disciplinary Procedures have been agreed and are awaiting approval by the Trustees.


10. Safeguarding and risk

All relevant members are awaiting renewal of their DBS checks and safeguarding training.

Our reserves are sufficient to cover at least one year's expenditure at the current rate, consistent with our Reserves Policy. The accounts have been examined independently. That examination was carried out in accordance with directions for Independent Examiner Guidance for small charities. The church accounts were independently certified for the Annual Church Meeting at which they were approved. The accounts and this Report had been circulated widely and approved by Management Team, Trustees and members at a Church Meeting. They were compliant with the Charities Act (1993). The Trustees have considered major risks to which the charity is exposed and satisfied themselves that systems and procedures are in place to minimise those risks. The Risk Assessment indicators and procedures were reviewed, as were the charity's financial controls. The Trustees have complied with their duty to have due regard to the updated guidance (CC3) and regularly review Charity Commission News editions on publication. They can confirm that no serious risk, as defined in CC3, has occurred.

This Annual report and accounts were considered and approved by the Elders and Management Team and approved by the Annual Church Meeting and by a meeting of the Trustees on 19 May.

Signed on their behalf by



Member, Elder, Chair of the Management Team and Trustee
i.d.cooke@sheffield.ac.uk 0114 262 0718

Date 4 June, 2024

**ST. ANDREW'S UNITED REFORMED
CHURCH**

Upper Hanover Street, Sheffield
(Registered Charity number 237839)

FINANCIAL STATEMENTS

For the year ending 31 December, 2023

To be presented to the Annual Church Meeting

Sunday 19th May 2024

Financial Statements for the year ended 31st December 2023

Receipts and Payments Account

	2023	2022
Income	£	£
1 Collections and Donations	25,465	27,146
2 Activities to Generate funds	35,037	25,292
3 Other Receipts	15,568	15,500
	76,070	67,938
Expenditure		
4 Wider Church	6,000	6,092
5 Ministerial	6,529	5,651
6 Church	96,334	104,771
7 Other payments	5,800	5,318
Surplus (Deficit)	(38,593)	(53,894)
	76,070	67,938

Statement of Assets and Liabilities at 31st December 2023

ASSETS	2023	2022
Property values (including contents)	£	£
Church including Hall & Tennis Club	11,413,419	9,796,926

Bank Balances

At 31.12.23

HSBC	0	9,448
Co-op	10,615	0
COIF	61,256	102,722
Total	71,871	112,170

Investments

134 M & G Charifund Units	40,196	38,788
Accumulating Youth & Education Fund	25,643	24,745
Brewin Dolphin	290,824	281,661
Total	356,663	345,194
Combined Totals	428,534	457,364

LIABILITIES

Key deposits	90	90
	90	90

Total Assets	428,444	457,274
---------------------	----------------	----------------

As trustees of the charity, the members are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

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 management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

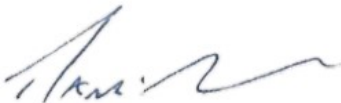
Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements • to keep accounting records in accordance with s.130 of the 2011 Act; or

• to prepare accounts which accord with these accounting records 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.

Ross A McMaster FCCA



26th April 2024

**ST. ANDREW'S UNITED REFORMED
CHURCH**

Upper Hanover Street, Sheffield
(Registered Charity number 237839)

FINANCIAL STATEMENTS

For the year ending 31 December, 2023

To be presented to the Annual Church Meeting

Sunday 19th May 2024

Financial Statements for the year ended 31st December 2023

Receipts and Payments Account

	2023	2022
Income	£	£
1 Collections and Donations	25,465	27,146
2 Activities to Generate funds	35,037	25,292
3 Other Receipts	15,568	15,500
	76,070	67,938
Expenditure		
4 Wider Church	6,000	6,092
5 Ministerial	6,529	5,651
6 Church	96,334	104,771
7 Other payments	5,800	5,318
Surplus (Deficit)	(38,593)	(53,894)
	76,070	67,938

Statement of Assets and Liabilities at 31st December 2023

ASSETS	2023	2022
Property values (including contents)	£	£
Church including Hall & Tennis Club	11,413,419	9,796,926

Bank Balances

At 31.12.23

HSBC	0	9,448
Co-op	10,615	0
COIF	61,256	102,722
Total	71,871	112,170

Investments

134 M & G Charifund Units	40,196	38,788
Accumulating Youth & Education Fund	25,643	24,745
Brewin Dolphin	290,824	281,661
Total	356,663	345,194
Combined Totals	428,534	457,364

LIABILITIES

Key deposits	90	90
	90	90

Total Assets	428,444	457,274
---------------------	----------------	----------------

As trustees of the charity, the members are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

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 management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

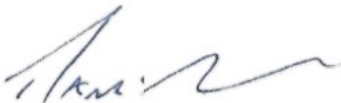
Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements • to keep accounting records in accordance with s.130 of the 2011 Act; or

• to prepare accounts which accord with these accounting records 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.

Ross A McMaster FCCA



26th April 2024

ST ANDREW'S UNITED REFORMED CHURCH UPPER HANOVER STREET SHEFFIELD TRUST

England & Wales - Charity number 237839

Accounts

**Report to the Charity Commission
on behalf of**

**ST. ANDREW'S UNITED REFORMED CHURCH
Upper Hanover Street, Sheffield
(Registered Charity number 237839)**

Financial period Income and spending

The period is the calendar year from 1.1.22 - 31.12.22

1. Income or local authority
£67, 938. No central government contracts have been awarded or applied for. Donations (no legacies, no corporate donations), members' contributions (FWO: Free Will Offerings) and investment interest are specified. The value of our charity's single highest value donation received from an individual during the financial period of this return was £2,000.
2. Investment income was derived from COIF Charities Investment Fund and from funds administered by RBC Brewin Dolphin, Leeds.
3. Spend
£121, 832 This was sustained from reserves, which have recently been increased from sale of a Manse. We have a Reserves policy. Considerable maintenance work was done on the building with a new central boiler, hall LED framework and lights and the interior of the church painted. The accounts have been checked by an external assessor, whose report is attached. Small grants were made to a local community Homework Club within another charity (Broomhall Centre, Charity no. 1148348) and to the Buzz Project to support Child Contact Centre activities in our facilities (Charity no.1141034). Trustees were not paid apart from out of pocket expenses.
4. Activities outside of the United Kingdom
nil
5. Trading subsidiaries
nil
6. Charity addresses and property
Upper Hanover St, Broomhall, Sheffield S3 7RQ as shown on the Register of Charities. The land on which the church stands is registered with the Land Registry, Title number SYK486008, Edition date 17.10.2016 and that on which the hall stands was registered, Title number SYK694788, Edition date 10.11.2021.
7. Structure and membership
St Andrew's United Reformed Church is a member of the Yorkshire Synod of the United Reformed Church, but is run independently with Trustees as specified by an 1861 Trust Deed and a constitution derived from that recommended by the Yorkshire Synod of the United Reformed Church. Its governance is delegated to the Elders for spiritual matters and a Management Team for secular matters. All proceedings are shared between Trustees, Elders and Management Team. As formulated by the United Reformed Church, the ultimate decisions are made by the Church Meeting of all members. The majority of members are elderly and many are infirm, the total membership currently is 32. One member is the Church Secretary and another is the corresponding member for the Charity Commission. The facilities are hired to 29 groups, who have returned post-pandemic (formerly 50), with a great variety of community activities, including choirs, dance, drawing, music, cooking and catering and martial arts groups. We have a resident group offering Child Contact for non-resident family members in a secure environment and education services and they use a number of selected volunteers. In addition to our own St Andrew's United Reformed congregation using our facilities, there are other Christian church groups, St Michael's Ethiopian Orthodox Tewahedo Church, The Jesus for All

Nations (Congolese) Church, Dominican City Church (Nigerian), Family Covenant Church (Zimbabwean), David in Me Outreach Ministry (mixed ethnic groups) and New Generation Church (Bulgarian). Recently, additional groups, the Audacious Church and the Calvary International Christian Centre (international students) have also come. For many years we have also hosted regular services for Iranian and Iraqi Muslim community groups.

8. Employees and volunteers

There are no volunteers from the church as activities are carried out by members. However, we have four employees, two of which are compromised relatives of members. Another is our part-time administrator and the fourth works as a part-time cleaner. All employment matters have been validated through Voluntary Action Sheffield (<https://www.vas.org.uk/>) and none are now self-employed. None are on fixed term contracts. None work on behalf of our charity outside of the United Kingdom. The total amount spent on employee payroll during the financial period was £36,754.

9. Governance

With respect to the policies and procedures in place during the year:

- a. internal charity financial controls policy and procedures. These are being revised as the bank account was transferred to another bank and the new details need to be incorporated.
- b. safeguarding policy and procedures
- c. financial reserves policy and procedures
- d. complaints policy and procedures
- e. serious incident reporting policy and procedures. A new policy is being examined.
- f. internal risk management policy and procedures
- g. trustee expenses policy and procedures
- h. trustee conflicts of interest policy and procedures
- i. investing charity funds policy and procedures
- j. campaigns and political activity policy and procedures, not relevant, so none in place
- k. bullying and harassment policy and procedures
- l. social media policy and procedures
- m. engaging external speakers at charity events policy and procedures, not relevant, so not in place.

10. Safeguarding and risk

All relevant members have had up-to-date DBS checks and safeguarding training. The pandemic resulted in a major reduction in income from letting of facilities, but this has started to improve. Further, our disabled access was compromised and we have needed to construct an additional ramp for that purpose. Planning permission has been obtained and there is a starting date. Its completion may allow an increase in hire of facilities.

Our reserves are sufficient to cover at least one year's expenditure at the current rate, consistent with our Reserves Policy. The accounts have been examined independently. That examination was carried out in accordance with directions for Independent Examiner Guidance for small charities. The church accounts were independently certified for the Annual Church Meeting at which they were approved. The accounts and this Report had been circulated widely and approved by Management Team, members at a Church Meeting and Trustees. They were compliant with the Charities Act (1993). The Trustees have considered major risks to which the charity is exposed and satisfied themselves that systems and procedures are in place to minimise those risks. The Risk Assessment indicators and procedures were reviewed, as were the charity's financial controls. The Trustees have complied with their duty to have due regard to the updated guidance (CC3) and regularly review Charity Commission News editions on publication. They can confirm that no serious risk, as defined in CC3, has occurred.

This Annual report and accounts were considered and approved by the Management Team, Elders, Church members and Trustees.

Signed on their behalf by

A handwritten signature in black ink, appearing to read 'I.D. Cooke', enclosed within a thin black rectangular border.

Member, Elder, Chair of the Management Team and Trustee
i.d.cooke@sheffield.ac.uk 0114 262 0718

Date 2 August, 2023

ST. ANDREW'S UNITED REFORMED CHURCH
Upper Hanover Street, Sheffield
(Registered Charity number 237839)

FINANCIAL STATEMENTS

For the year ending 31 December, 2022

To be presented to the Annual Church Meeting

Financial Statements for the year ended 31st December 2022

Receipts and Payments Account

	2022	2021
	£	£
Income		
1 Collections and Donations	27,146	25,329
2 Activities to Generate funds	25,292	12,407
3 Other Receipts	15,500	81,711
	67,938	119,447
Expenditure		
4 Wider Church	6,092	6,276
5 Ministerial	5,651	5,462
6 Church	104,771	72,261
7 Other payments	5,318	9,236
Surplus / (Deficit)	(53,894)	26,212
	67,938	119,447

Independent Examiner's Report for the year ended 31st December 2022

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

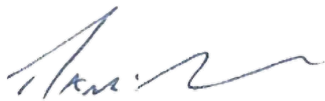
My examination was carried out in accordance with the General Directions given by the Charity Commission.

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 management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records 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.



Ross A McMaster FCCA

7 April 2023

ST. ANDREW'S UNITED REFORMED CHURCH
Upper Hanover Street, Sheffield
(Registered Charity number 237839)

FINANCIAL STATEMENTS

For the year ending 31 December, 2022

To be presented to the Annual Church Meeting

Financial Statements for the year ended 31st December 2022

Receipts and Payments Account

	2022	2021
	£	£
Income		
1 Collections and Donations	27,146	25,329
2 Activities to Generate funds	25,292	12,407
3 Other Receipts	15,500	81,711
	67,938	119,447
Expenditure		
4 Wider Church	6,092	6,276
5 Ministerial	5,651	5,462
6 Church	104,771	72,261
7 Other payments	5,318	9,236
Surplus / (Deficit)	(53,894)	26,212
	67,938	119,447

Independent Examiner's Report for the year ended 31st December 2022

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

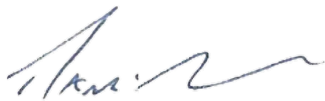
My examination was carried out in accordance with the General Directions given by the Charity Commission.

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 management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records 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.



Ross A McMaster FCCA

7 April 2023

ST ANDREW'S UNITED REFORMED CHURCH UPPER HANOVER STREET SHEFFIELD TRUST

England & Wales - Charity number 237839

Accounts

St Andrew's United Reformed Church Upper Hanover St Sheffield Trust

Report for the financial year Jan - Dec, 2021 from the Trustees of St Andrew's U.R.C. to the Charity Commission, Charity No. 237839

A. Structure

Given that our Trust Deed states that we must have at least 5 Trustees, we have decided to appoint some younger Trustees and are hopeful of being able to do so. We decided not to transfer the church to the Yorkshire Congregational Union.

The Elders and Management Team held a number of joint meetings on Zoom during the pandemic before reverting to their former separate monthly pattern. The Trustees held only one meeting during the pandemic.

B. General Objectives and activities (as listed on the CC website)

1. Overseas and famine relief: we contribute significantly to Christian Aid and each Christmas create and fill boxes for Samaritan's Purse for vulnerable children in Europe.

2. Religious activities:

a) We continued to be the centre for three (two in addition to our own) worshipping communities, the St Michael's Ethiopian Orthodox Tewahedo Church and the Congolese Jesus for All Nations Church (JFAN), Sheffield. We also host the Iranian community's post-Ramadan and Ashura celebrations. A Latvian Pentecostal church began meeting and we had enquiries from a francophone church from Ivory Coast. Although we had enquiries from an Eritrean Church, their attendance was not thought compatible with that of the Ethiopian church.

b) We ran one bible study group with members of the congregation on Zoom.

c) We have been members of Churches Together in Broomhill and Broomhall (CTBB) in Sheffield, although it was wound up in 2021 because of the age of participants.

3. Community Development:

a) We participate in Broomhall and Broomhill activities, the former by representation on the Management Committee of the Broomhall Centre and membership of the Group of Groups (of organisations across Broomhall), and these meetings continued using Zoom. We provided full-time accommodation for Buzz and for their activities on three days a week. During the pandemic it has providing support for Contact Centre families, for older people and played a significant role in food parcel collection and distribution. The Broomhall Community Choir has not yet resumed. The only groups using the facilities have been the two additional religious communities, St Michael's and JFAN, when it was considered safe by the Govt to do so, with all necessary precautions.

b) The Open Kitchen prepared weekly lunches and distributed them to the needy, but stopped serving in the hall. They worked with another community group and prepared many thousands of lunches during the year.

c) We do not have a trading subsidiary.

4. Religious and racial harmony (see B2a and 3 above)

Broomhall is a multiethnic community and the Group of Groups is a multiracial group representing many organisations in Broomhall; some meetings are held in our facilities. The group is concerned with community cohesion, interaction with students of the two Universities and with the police to deal with drug abuse. We host Christian and Muslim community activities in our buildings, some at the same time, with harmonious relations sustained by good communication.

5. Recreation

Some music groups, dance groups, a cooking group and counselling and contact groups have resumed activities, although the choirs have not restarted.

6. The general public

We have not run any functions during the year because of the pandemic, although the food preparation has benefitted the local community enormously.

7. Grants

a) Making grants to organisations

We have supported Buzz and the Homework Club at the Broomhall Community Centre with significant donations in additions to our usual support of local organisations.

b) Receiving grants

We do not receive any grants from central government or any local authority. We received no funds from outside the UK. We did not operate outside England and Wales.

8. Providing facilities

This provision is described above in B2, 3, and 6. We have also provided space for 25 years, fortnightly, for the St Andrew's Child Contact Centre, for solicitor referred families where the non-cohabiting partner can meet their child/ren in a safe and supervised space on a Saturday. This has expanded under Buzz, and has involved weekday sessions and a food bank.

Our fabric is in good condition. We had the southern roof of the main church renewed and the hall floor replaced. Our Quinquennial Buildings inspection identified few items of work and we were complimented on our maintenance of the buildings. Our Fire Inspection was similarly appraised. The Quinquennial Electrical inspection resulted in significant upgrading of the system. A new kitchen boiler was installed and the main church boiler is planned for replacement.

C. Achievements and performance

1. We were unable to use our facilities more widely during the pandemic.
2. There has been a gradual return of a number of community activities and these seem set to increase.
3. Our archives continue to be indexed.
4. Good documentation of all work on the buildings and church has been maintained. Fire safety procedures and documentation are maintained. The Church Manual, describing all

processes for church management, is available in the building. We continue to use Key Performance Indicators to review our Risk Register.

5. The Trustees review all policies annually. New ones on Staff Code of Conduct, Anti-bullying and Whistleblowing have been distributed for consultation. The two relatives of Trustees continue to work for the church as self-employed persons.

6. Similar numbers of volunteers have continued to work with the Open Kitchen and the Buzz St Andrew's Child Contact Centre, but other groups have not functioned because of the pandemic.

8. The Management Team activity has continued to be of a high quality. Our finance records are reviewed monthly; this year we have a substantial deficit, as we have been unable to let our premises during the pandemic. Our Capital Fund (Charity number 254549) has been closed and the funds transferred to our Restoration Fund.

9. The website has had little further development, although the monthly church magazine, The Messenger, has been put up regularly. There is little social media activity.

D. Which types of decision are made by the Trustees

The day to day management of the affairs of the church has been delegated to the Elders for the spiritual side and the Management Team for the secular side. Minutes of both sets of meetings are circulated to the Trustees for regular review. The Trustees make policy and ensure that it is applied; these actions have followed recommendations in the Charity Commission publications. They keep abreast of regular CC Newsletters and ensure that appropriate responses are made. They review staff matters. They continue to discuss the future of the church given the reducing number of members due to age and infirmity and the lack of new, younger members.

The Tennis Club has established its independence and linked with the LTA.

The Trustees received no remuneration or benefits during the year. None resigned, nor did any take up employment with the charity. Staff members had their pay upgraded with inflation and pensions established. No other benefits were provided. No staff received a salary of more than £60,000. The church itself had no volunteers, only members. Those using its facilities used their own volunteers and provided their own compatible policies on volunteers.

E. Our Aims, Objectives and Values have previously been described and still apply.

Our **Mission** is: "To create an environment where Christians worship and community groups prosper."

Our **Values** are described below:

- | | | |
|---|--------------|---|
| 1 | LOVE | We aim to extend the love of God to everyone. |
| 2 | FAITH | We act in faith to bring about the Kingdom of God - love, peace, justice. |
| 3 | FRIENDLINESS | We offer welcome and friendship to people of all backgrounds. |
| 4 | RESPECT | We respect the views and beliefs of all people of goodwill. |

5	TOLERANCE	We aim to promote tolerance among people of different backgrounds and lifestyles.
6	CARING	We try to offer appropriate pastoral and practical care to those who come seeking help.
7	SECURITY	We aim to offer a safe and secure environment to those who use our premises.
8	COMMUNITY	We aim to offer a positive and constructive contribution to the wider community and its organisations.
9	RESPONSIBILITY	We aim to act responsibly and to take responsibility for our actions and their consequences.

G. Statement regarding the deficit

This has continued during the pandemic because of major expenditure on the building roof, hall floor and boiler and the minimal income from hiring out our facilities. We have run down some of our resources and transferred Capital Fund moneys to our Restoration account. The sale of the Manse has provided a major injection, most of which has been invested independently with a reputable stockbroker, one already managing U. R. C. Yorkshire Synod funds.

Our reserves are sufficient to cover at least one year's expenditure at the current rate, consistent with our Reserves Policy.

H. General Statement on Compliance

The accounts have been examined independently. That examination was carried out in accordance with directions for Independent Examiner Guidance for small charities. The church accounts were independently certified for the Annual Church Meeting at which they were approved. The accounts and this Report had been circulated widely and approved by Management Team, Trustees and members at a Church Meeting. They were compliant with the Charities Act (1993).

The eligible Trustees and employees have had enhanced DBS checks carried out.

The Trustees have considered major risks to which the charity is exposed and satisfied themselves that systems and procedures are in place to minimise those risks. The Risk Assessment indicators and procedures were reviewed, as were the charity's financial controls. The Trustees have complied with their duty to have due regard to the updated guidance (CC3) and regularly review Charity Commission News editions on publication. They can confirm that no serious risk, as defined in CC3, has occurred.

VI. Authorised Trustee Date

This Annual report and accounts were considered and approved by the Elders, Trustees and Management Team.

Signed on their behalf by

A handwritten signature in black ink, appearing to read 'I. D. Cooke'. The signature is written in a cursive style with a large initial 'I' and a long, sweeping underline.

Member, Elder, Chair of the Management Team and Trustee
i.d.cooke@sheffield.ac.uk
0114 262 0718
Date 19 May, 2022

ST. ANDREW'S UNITED REFORMED CHURCH
Upper Hanover Street, Sheffield
(Registered Charity number 237839)

FINANCIAL STATEMENTS

For the year ending 31 December, 2021

Financial Statements for the year ended 31st December 2021

Receipts and Payments Account

	2021	2020
Income	£	£
1 Collections and Donations	25,329	25,747
2 Activities to Generate funds	12,407	24,018
3 Other Receipts	81,711	7,661
	119,447	57,426
Expenditure		
4 Wider Church	6,276	7,068
5 Ministerial	5,462	6,469
6 Church	72,261	64,677
7 Other payments	9,236	11,663
Surplus (Deficit)	26,212	(32,451)
	119,447	57,426

Income	£	From Red Book	£
1 Collections and Donations	25,329	FWO	23,812
		Loose	581
		Donations	936
2 Activities to Generate Funds	12,407	Lettings	12,407
		Social & Catering	0
		Copying & Printing	0
3 Other Receipts	81,711	Communications	25
		Investment Interest	6,464
		Closure of Capital Fund	61,684
		Tax Refund	11,889
		Sundries	1,649
	<u>119,447</u>		
Expenditure			
4 Wider Church	6,276	M & M (incl. Synod Levy)	6,276
5 Ministerial	5,462	Pulpit Supply	1,810
		Praise	3,652
6 Church	72,261	Church Maintenance	25,009
		Gas, Electricity, Water	12,011
		Insurance	6,170
		Cleaning & Housekeeping	14,718
		Church Administration	14,353
7 Other Payments	9,236	Sundries	871
		Youth and Education	20
		Communications	1,641
		Stationery and Copying	0
		Catering	91
		Donations	6,613
		Member Support	0
Surplus	26,212		
	<u>119,447</u>		

St Andrew's United Reformed Church Sheffield 2021 Accounts

Independent Examiner's Report for the year ended 31st December 2021

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

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 management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records 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.

Ross A McMaster FCCA

ST. ANDREW'S UNITED REFORMED CHURCH
Upper Hanover Street, Sheffield
(Registered Charity number 237839)

FINANCIAL STATEMENTS

For the year ending 31 December, 2021

Financial Statements for the year ended 31st December 2021

Receipts and Payments Account

	2021	2020
Income	£	£
1 Collections and Donations	25,329	25,747
2 Activities to Generate funds	12,407	24,018
3 Other Receipts	81,711	7,661
	119,447	57,426
Expenditure		
4 Wider Church	6,276	7,068
5 Ministerial	5,462	6,469
6 Church	72,261	64,677
7 Other payments	9,236	11,663
Surplus (Deficit)	26,212	(32,451)
	119,447	57,426

Income	£	From Red Book	£
1 Collections and Donations	25,329	FWO	23,812
		Loose	581
		Donations	936
2 Activities to Generate Funds	12,407	Lettings	12,407
		Social & Catering	0
		Copying & Printing	0
3 Other Receipts	81,711	Communications	25
		Investment Interest	6,464
		Closure of Capital Fund	61,684
		Tax Refund	11,889
		Sundries	1,649
	<u>119,447</u>		
Expenditure			
4 Wider Church	6,276	M & M (incl. Synod Levy)	6,276
5 Ministerial	5,462	Pulpit Supply	1,810
		Praise	3,652
6 Church	72,261	Church Maintenance	25,009
		Gas, Electricity, Water	12,011
		Insurance	6,170
		Cleaning & Housekeeping	14,718
		Church Administration	14,353
7 Other Payments	9,236	Sundries	871
		Youth and Education	20
		Communications	1,641
		Stationery and Copying	0
		Catering	91
		Donations	6,613
		Member Support	0
Surplus	26,212		
	<u>119,447</u>		

St Andrew's United Reformed Church Sheffield 2021 Accounts

Independent Examiner's Report for the year ended 31st December 2021

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

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 management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records 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.

Ross A McMaster FCCA

ST ANDREW'S UNITED REFORMED CHURCH UPPER HANOVER STREET SHEFFIELD TRUST

England & Wales - Charity number 237839

Accounts

St Andrew's United Reformed Church Upper Hanover St Sheffield Trust

Report for the financial year Jan - Dec, 2020 from the Trustees of St Andrew's U.R.C. to the Charity Commission, Charity No. 237839

A. Structure

In 2018 we reported that we had had discussions with the Yorkshire Congregational Union (YCU) about the future of our own six Trustees, appointed under the 1861 Trust Deed establishing the church. We had considered appointing the YCU as our corporate Trustee as we were anxious about the number of our Trustees falling below 5, as required in our Trust Deed. The current interpretation of the Yorkshire Synod Trust and Property Committee Secretary is that our Trustees continue to function as the church's Trustees. The discussion has not been moved forward.

The Elders and Management Team undertake routine management and report back to the Church Meeting of all members. The Trustees have renewed all policies. All meetings have been held on Zoom during the pandemic. There has been much less to do as the utilization of the buildings is very low, but major reconstruction projects have been completed.

B. General Objectives and activities (as listed on the CC website)

1. **Overseas and famine relief:** we contribute significantly to Christian Aid and each Christmas create and fill boxes for Samaritan's Purse for vulnerable children in Europe.

2. Religious activities:

a) We continued to be the centre for three (two in addition to our own) worshipping communities, the St Michael's Ethiopian Orthodox Tewahedo Church and the Congolese Jesus for All Nations Church, Sheffield. We also host the Iranian community's post-Ramadan and Ashura celebrations.

b) We have run autumn bible study groups with members of the congregation on Zoom and they have been attended by people outside the church membership.

c) We have been members of Churches Together in Broomhill and Broomhall (CTBB) in Sheffield, although it has been wound up in 2021 because of the age of participants.

3. Community Development:

a) We participate in Broomhall and Broomhill activities, the former by representation on the Management Committee of the Broomhall Centre and membership of the Group of Groups (of organisations across Broomhall), and these meetings continued using Zoom. We provided full-time accommodation for Buzz and for their activities two full days a week. It was originally a children's play and adult education group, but during the pandemic it has concentrated on providing support for Contact Centre families and for older people. The Broomhall Community Choir has not run since February. The only groups using the facilities have been the two additional religious communities, St Michael's and JFAN, when it was considered safe by the Govt to do so, with all necessary precautions.

b) The Open Kitchen prepared weekly lunches and distributed them to the needy, but stopped serving in the hall. They worked with another community group and prepared many

thousands of lunches during the year. We also contributed weekly to a Food Bank at the adjacent Jesus Centre until it closed this year.

c) We do not have a trading subsidiary.

4. Religious and racial harmony (see B2a and 3 above)

Broomhall is a multiethnic community and the Group of Groups is a multiracial group representing many organisations in Broomhall; some meetings are held in our facilities. The group is concerned with community cohesion, interaction with students of the two Universities and with the police to deal with drug abuse.

5. Recreation

The facilities we provided for a number of music groups, choirs, dance groups, multiple cooking groups and a writing group have not been used, but we took the opportunity of lockdown to renew our hall floor, the better to be able to service our own and these other groups in the future.

6. The general public

We have not run any functions during the year because of the pandemic, although the food preparation has benefitted the local community enormously.

7. Grants

a) Making grants to organisations

We gave our last annual grant to CTBB for the Worker for Older People of £1500, but this organisation has now disbanded.

b) Receiving grants

We do not receive any grants from central government or any local authority. We received no funds from outside the UK. We did not operate outside England and Wales.

8. Providing facilities

This provision is described above in B2, 3, and 6. We have also provided space for 25 years, fortnightly, for the St Andrew's Child Contact Centre, for solicitor referred families where the non-cohabiting partner can meet their child/ren in a safe and supervised space on a Saturday. This has expanded under Buzz, and has involved weekday sessions and a food bank.

C. Achievements and performance

1. We have been unable to use our facilities more widely during the pandemic.
2. We described the sale of our Manse last year and planned to use some of those funds for upgrading the kitchen, relaying the church hall floor, reroofing the church and continuing to employ a manager during the year. Residual funds were invested with a stockbroker on our behalf by the Yorkshire Congregational Union.
3. Our archives continue to be indexed.
4. Good documentation of all work on the buildings and church has been maintained in a Buildings Book. Fire safety procedures and documentation are maintained. The Church

Manual, describing all processes for church management is available in the building. We have continued to use Key Performance Indicators to review our Risk Register, which has itself been reviewed, and report these regularly from our Management Team to the Trustees.

5. The Trustees have reviewed and once again approved all policies. The two relatives of Trustees continue to work for the church as self-employed persons.

6. Similar numbers of volunteers have continued to work with the Open Kitchen and the Buzz St Andrew's Child Contact Centre, but other groups have not functioned because of the pandemic.

8. The Management Team activity has continued to be of a high quality. Our finance records are reviewed monthly; this year we have a substantial deficit, as we have been unable to let our premises during the pandemic. It was agreed to close our Capital Fund (Charity number 254549) and use the resource as a Refurbishment Fund. Some of the shares have been sold, but the funds have taken almost a year to transfer and the Bank has not provided sufficient information to create a nominee account with a stockbroker for the sale of the remaining shares. However, we are no rush to sell these stocks, as the stockmarket has not yet returned to its prepandemic level.

9. The website has had little further development, although the monthly church magazine, The Messenger, has been put up regularly. There is little social media activity.

D. Which types of decision are made by the Trustees

The day to day management of the affairs of the church has been delegated to the Elders for the spiritual side and the Management Team for the secular side. Minutes of both sets of meetings are circulated to the Trustees for regular review. The Trustees make policy and ensure that it is applied; these actions have followed recommendations in the Charity Commission publications. They keep abreast of regular CC Newsletters and ensure that appropriate responses are made. They review staff matters. They formed a group to discuss the future of the church, given the diminishing size of the congregation and its advancing age, taking evidence widely. They have provided an interim report, as described in A above. The dialogue with the Yorkshire Synod of the United Reformed Church as to how our ideas might accord with URC procedures with respect to Trustee functions has not progressed. Other ideas are being explored. The Tennis Club is flourishing on its new clay courts. The longer term future of the church continues to be discussed.

The Trustees received no remuneration or benefits during the year. None resigned, nor did any take up employment with the charity. No staff received a salary of more than £60, 000. No benefits were provided. The church itself had no volunteers, only members. Those using its facilities used their own volunteers.

E. Our Aims, Objectives and Values have previously been described and still apply.

Our **Mission** is: "To create an environment where Christians worship and community groups prosper."

Our **Values** are listed and sentences encapsulating each one developed and have been displayed on one of our noticeboards

G. Statement regarding the deficit

During the pandemic there has been very little opportunity to raise funds through our usual mechanism, letting our facilities to community user groups. Most have expressed an interest in resuming once the Govt instructions allow appropriate mixing.

Our reserves are sufficient to cover at least one year's expenditure at the current rate, consistent with our Reserves Policy. Last year we sold our Manse, so have considerable reserves as a result, even after renewing the hall floor and one half of our main church roof.

H. General Statement on Compliance

The accounts have been examined independently. That examination was carried out in accordance with directions for Independent Examiner Guidance for small charities. The church accounts were independently certified for the Annual Church Meeting, and this was held by Zoom in view of the prohibitions introduced to deal with the Covid19 pandemic. The accounts and this Report have been circulated widely and electronically approved by representatives of members, Elders, Management Team and Trustees. They were compliant with the Charities Act (1993).

The eligible Trustees and employees have had enhanced DBS checks carried out.


The Trustees have considered major risks to which the charity is being exposed and satisfied themselves that systems and procedures are in place to minimise those risks. The Risk Assessment indicators and procedures were reviewed, as were the charity's financial controls. Of course, the church premises have been in lockdown for many months and have only now begun to be used cautiously by a few church groups using appropriate social distancing and taking all precautions following government and Yorkshire Synod advice. This has resulted in the complete loss of income from user groups, which has had a huge impact on the 2020 accounts. However, we do have a major cushion from the proceeds of the sale of the Manse, so we expect not to be in financial difficulty.

The Trustees have complied with their duty to have due regard to the updated guidance (CC3) and regularly review Charity Commission News editions on publication. They can confirm that no serious risk, as defined in CC3, has occurred.

VI. Authorised Trustee Date

This Annual report and accounts were considered and approved by the Elders, Trustees and Management Team.

Signed on their behalf by



Member, Elder, Chair of the Management Team and Trustee
i.d.cooke@sheffield.ac.uk
0114 262 0718
8/9/2021

ST. ANDREW'S UNITED REFORMED CHURCH
Upper Hanover Street, Sheffield
(Registered Charity number 237839)

FINANCIAL STATEMENTS

For the year ending 31 December, 2020

To be presented to the Annual Church Meeting

Financial Statements for the year ended 31st December 2020

Receipts and Payments Account

	2020	2019
Income	£	£
1 Collections and Donations	25,747	40,483
2 Activities to Generate funds	24,018	46,091
3 Other Receipts	7,661	13,117
	57,426	99,691
Expenditure		
4 Wider Church	7,068	7,850
5 Ministerial	6,469	7,527
6 Church	64,677	54,438
7 Other payments	11,663	11,711
Surplus (Deficit)	(32,451)	18,165
	57,426	99,691

Independent Examiner's Report for the year ended 31st December 2020

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

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 management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records 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.

Ross A McMaster FCCA

ST. ANDREW'S UNITED REFORMED CHURCH
Upper Hanover Street, Sheffield
(Registered Charity number 237839)

FINANCIAL STATEMENTS

For the year ending 31 December, 2020

To be presented to the Annual Church Meeting

Financial Statements for the year ended 31st December 2020

Receipts and Payments Account

	2020	2019
Income	£	£
1 Collections and Donations	25,747	40,483
2 Activities to Generate funds	24,018	46,091
3 Other Receipts	7,661	13,117
	57,426	99,691
Expenditure		
4 Wider Church	7,068	7,850
5 Ministerial	6,469	7,527
6 Church	64,677	54,438
7 Other payments	11,663	11,711
Surplus (Deficit)	(32,451)	18,165
	57,426	99,691

Independent Examiner's Report for the year ended 31st December 2020

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

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 management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records 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.

Ross A McMaster FCCA