

**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The major expenditure was the creation of a ramp for the disabled when the previous disabled access via a neighbour was withdrawn.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
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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.

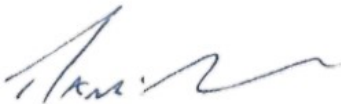
Independent Examiner's Statement

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

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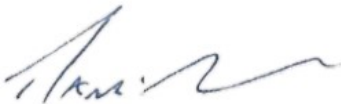
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