

**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



Member, Elder, Member of the Management Team and Trustee  
[i.d.cooke@sheffield.ac.uk](mailto: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 31<sup>st</sup> December 2024

### Receipts and Payments Account

	<b>2024</b>	<b>2023</b>
<b>Income</b>	<b>£</b>	<b>£</b>
1 Collections and Donations	26,639	25,465
2 Activities to Generate funds	33,448	35,037
3 Other Receipts	9,645	15,568
	<b>69,732</b>	<b>76,070</b>
 <b>Expenditure</b>		
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)
	<b>69,732</b>	<b>76,070</b>

## Statement of Assets and Liabilities at 31<sup>st</sup> 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
<b>Total</b>	<b>29,726</b>	<b>71,871</b>

### Investments

134 M & G Charifund Units	43,817	40,196
Accumulating Youth & Education Fund	27,954	25,643
Brewin Dolphin	308,424	290,824

<b>Total</b>	<b>380,195</b>	<b>356,663</b>
<b>Combined Totals</b>	<b>409,921</b>	<b>428,534</b>

### LIABILITIES

Key deposits	90	90
	<b>90</b>	<b>90</b>

<b>Total Assets</b>	<b>410,011</b>	<b>428,444</b>
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## **Independent Examiner's Report for the year ended 31<sup>st</sup> 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



16<sup>th</sup> March 2025

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