

SHEFFIELD CHRISTADELPHIAN ECCLESIA

England & Wales · Charity number 247509

Details

Status Registered

Legal form Other

Registered 1966-05-06

Register [View on the Charity Commission register](#)

Contact

Address 92 Avondale Road
Inkersall
Chesterfield
S43 3EQ

Phone 07951435720

Website www.sheffieldchristadelphians.org.uk

Activities

Objects: THE FURTHERANCE OF THE CHRISTIAN RELIGION ACCORDING TO THE BASIS AND STATEMENT OF FAITH IN THE CONSTITUTION AND RULES.

Activities: We are a Christian church involved in mission work, UK preaching, welfare local and worldwide, educating youngsters in the gospel.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** SHEFFIELD AND DISTRICT
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£30,011	£37,897	-	-
2023-12-31	£45,821	£42,668	-	-
2022-12-31	£36,985	£49,410	-	-
2021-12-31	£51,932	£37,559	-	-
2020-12-31	£32,806	£37,542	-	-

Trustees

Name	Role	Appointed
Robert Michael Baynham	Chair	2015-01-01
Ali Mohammad Rezae		2022-11-07
Nader Rahimi Absard		2022-11-07
Peter Norman Hardy		2018-01-01
TREVOR JOHN RADBOURNE		2013-01-01

SHEFFIELD CRISTADELPHIAN ECCLESIA

England & Wales - Charity number 247509

Accounts

CHARITY NUMBER: 247509

SHEFFIELD CHRISTADELPHIAN ECCLESIA

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED: 31 December 2024

SHEFFIELD CHRISTADELPHIAN ECCLESIA
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED: 31 December 2024

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Trustees' Annual Report

for the year:

01/01/2024 to 31/12/2024

Section A Reference and administrative details

Charity name: Sheffield Christadelphian Ecclesia
Charity number: 247509
Charity's principal address Christadelphian Hall
Cemetery Road
Sheffield
S11 8FP

Names of the charity trustees who manage the charity

Trustee Name	Office	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Robert Michael Baynham	Secretary		
Trevor John Radbourne	Assistant Secretary		
Peter Hardy	Committee member		
Timothy Midgley	Committee member		
Nader Rahimi Hosein Abnavi	Committee member		
Ali Mohammad Rezaei	Committee member		

Names of the trustees for the charity (custodian trustees)

Name	Dates acted if not for whole year
The Official Custodian for Charities	

Names and addresses of advisors

Type of adviser	Name	Address
Bankers	Virgin Money	Fargate Sheffield S1 2HE
Treasurer	Rachel Howe	13 Twentywell Road Sheffield S17 4PU
Independent examiner	Yvonne Evans BSc FCA	Apt 14 Eden House Lloyd Crescent Coventry CV2 5NY

Name of chief executive or names of senior staff members

None

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document

Constitution Rules adopted on 11th and 26th April 1938 and subsequent amendments.

How the charity is constituted

An unincorporated association. A self-governing, not for profit religious body with a membership of 140 at the beginning of the year, rising to 159 by the end of the year. We are managed by a committee of arranging brethren who are elected by the Church membership.

Trustee selection methods

Elected by ballot in the Autumn for the following calendar year.

Additional governance issues

The charity is organised so that the trustees meet at least monthly to manage its affairs.

The committee communicates regularly with the members by circulating copies of trustee meeting minutes and quarterly business meetings and at church services.

Members have the opportunity to approve the minutes, raise issues / propositions and vote at the quarterly meetings.

The charity has no paid employees.

The trustees actively review the major risks which the charity may face on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

No specific major risks are identified.

The trustees hold investments using the general and restricted funds of the charity, but no investments other than interest bearing bank accounts are presently held.

The trustees have a Duty of Care and Corporate Responsibility.

In operating their responsibilities they are mindful of the Biblical command: "Love thy neighbour".

They have implemented recommendations by the Insurers in formulating policy.

They have the following policies

- 1 Health and safety
- 2 Safeguarding
- 3 Data protection

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales require the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) Select suitable accounting policies and apply them consistently;
- (b) Make judgements and estimates that are reasonable and prudent;
- (c) State whether the policies adopted are in accordance with the applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements;
- (d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Section C Objectives and activities

Objectives of the charity set out in its governing document

The charity's objectives and principal activities are to promote Christadelphian Bible teaching and the relief of hardship, in particular but not exclusively in the Sheffield area.

The charity tries to promote the gospel as written in the Bible so that people can come to God through Jesus Christ, live godly lives and find salvation.

Summary of the main activities undertaken for the benefit in relation to these objects

The charity has been active in preaching the gospel as taught in the Bible in the Sheffield area and in promoting the welfare of its members and contacts. It also supports similar activities throughout the country. Throughout 2024 we have held a hybrid live and zoom Breaking of Bread service on Sunday mornings to ensure that as many of our members as possible can join in. One of our members has been unable to attend meetings in person or via zoom and we have provided them with weekly updates and copies of exhortations.

The activities of the Sunday School and Youth Group were suspended with the onset of COVID-19 lockdown, and subsequently the Youth Group ceased to function in 2020 due to a reduction in the number of children and young people who might be able to attend. Both the Sunday School and Youth Group promote Christadelphian understanding of Bible teaching in addition to leisure activities for members' and others' children and young people and we will try to reinstate them when possible in the future.

The charity has been active in both time and monetary resources in supporting Christadelphian sponsored overseas preaching and welfare activities through organisations such as the Christadelphian Bible Mission.

This year the charity has again received a large number of Iranian asylum seekers who are wanting to convert to Christianity. We have organised translated classes to help them and provide simultaneous translation in our Sunday Services where possible. 27 have been baptised into our fellowship during the year. We have also provided supporting letters for Home Office interviews.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

Work with children and young people

The Sunday School was suspended at the onset of lockdown and has not yet been reinstated. We are beginning to have members and visitors with their families (including children) and are considering ways to provide Bible teaching for them.

Work with the elderly

Our welfare coordinators continued their visiting and monitoring of elderly and vulnerable members.

Distribution of funds to various charities

We contributed to the following funds which provide support for people overseas, many of whom are not in our fellowship. We receive annual reports (where available) and other information via newsletters to enable us to assess the benefit of our donations. Donations are reviewed annually:

- Christadelphian Meal-a-Day Fund £871
- Christadelphian Samaritan Fund £674
- Christadelphian Bible Mission Welfare £287
- Refugee Clothing Relief £235
- Bartimaeus Fund £116
- Christadelphian Shunem Home (India) £115

We contributed to the following funds which provide support for people in the UK who are not in our fellowship. These are all well known charities, locally or nationally, and we are familiar with their work and achievements:

- Christadelphian Aid for Refugees and Asylum Seekers £134
- St Luke's Hospice £81
- Macmillan Cancer Support £6

Preaching the Gospel

We carried out weekly preaching activities on Sundays, including a class for Farsi-speaking asylum seekers who came to learn about our beliefs. We also ran a midweek Bible Seminar translated into Farsi. These continue to be carried out on zoom because those who attend are geographically widely dispersed in and around Sheffield.

We have contributed to the following funds which support preaching activities locally, throughout the UK and internationally:

- The Christadelphian Auxiliary Lecturing Society (ALS) £849
- The Christadelphian Bible Mission (CBM) £1,859
- The Christadelphian Magazine and Publishing Association £286

This year the charity has again received a large number of Iranian asylum seekers who are wanting to convert to Christianity. We have organised translated classes to help them and used simultaneous translation in our Sunday Services. 27 have been baptised into our fellowship during the year. We have also received 2 new members from other ecclesias and have transferred 3 members to ecclesias in other towns and cities. We have provided them with Farsi Bibles and our services include readings and prayers in Farsi.

Other

We held a Spring Study Evening and an Autumn Fraternal meeting.
Our midweek Bible Class has continued on zoom, meeting fortnightly instead of weekly.

Section E Financial review

Brief statement of the charity's policy on reserves

All collections for external organisations are paid out in full usually the same week so balanced zero accounts are expected. Internal restricted funds are managed to ensure a balance is maintained appropriate to the planned expenditure. These are topped up as necessary from the general fund so these funds never go into deficit. The general fund is monitored, aiming to keep sufficient reserves to meet any unexpected building maintenance expenditure such as flat roof repair.

Details of any funds materially in deficit

There are no funds in deficit.

Further financial review details

The trustees review the finances monthly with reports presented to the membership for approval at the quarterly business meetings.

Funds

The charity's income funds fall into two main categories, being unrestricted (for the general purposes of the charity) and restricted (being assigned for specified purposes). Collections for other than the general fund are collected for specific purposes and are therefore restricted.

The designated fund is represented by the charity's fixed assets.

General Review

The charity continues to have a sound financial position.

Section F Other optional information

Section G Declaration

The trustees declare they have approved the trustees report above

Signed on behalf of the charity's trustees

Signature 

Full Name Robert Michael Baynham

Position Secretary

Date 01 September 2025

Independent examiner's report to the trustees of Sheffield Christadelphian Ecclesia.

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts and consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act), as amended by S28 of the Charities Act 2006 does not apply, and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts (under s43 of the Act, as amended):
2. to follow the procedures laid down in the general directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended): and
3. to state whether any particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, the trustees have not met with the requirements to ensure that:

- proper accounting records are kept (in accordance with s41 of the Act); and
- accounts are prepared which agree with the accounting records and comply with the requirements of the Act; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Yvonne Evans BSC FCA
Apt 14 Eden House
Lloyd Crescent
Coventry
CV2 5NY

1 September 2025

SHEFFIELD CHRISTADELPHIAN ECCLESIA

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED: 31 December 2024

	Notes	Unrestricted funds £	Designated fund £	Restricted funds £	2024 £	2023 £
INCOMING RESOURCES						
Voluntary Income		9,197	-	18,737	27,934	44,085
Activities for generating funds		442	-	-	442	483
Investment Income		1,635	-	-	1,635	1,253
Total incoming resources	3	11,274	-	18,737	30,011	45,821
RESOURCES EXPENDED						
Charitable activities	5	11,282	6,019	20,261	37,562	41,593
Governance costs	6	335	-	-	335	1,075
Total resources expended		11,617	6,019	20,261	37,897	42,668
Net incoming/(outgoing) resources before transfers and capital expenditure		(343)	(6,019)	(1,524)	(7,886)	3,153
Gross transfers between funds		(569)	-	569	-	-
Net movement in funds		(912)	(6,019)	(955)	(7,886)	3,153
Total funds brought forward		61,639	222,076	11,428	295,143	291,990
TOTAL FUNDS CARRIED FORWARD		60,727	216,057	10,473	287,257	295,143

There were no recognised gains or losses in the year other than those included in the Statement of Financial Activities.

The notes on pages 11 to 16 form part of these financial statements.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

BALANCE SHEET

AS AT: 31 December 2024

	Notes	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible assets	8		216,057		222,076
Current Assets					
Cash at bank and in hand	9	71,200		73,067	
Current Liabilities	10	<u>-</u>		<u>-</u>	
NET CURRENT ASSETS			<u>71,200</u>		<u>73,067</u>
NET ASSETS			<u><u>287,257</u></u>		<u><u>295,143</u></u>
 FUNDS					
Restricted funds	11		10,473		11,428
Designated Fixed Asset fund			216,057		222,076
Unrestricted funds			<u>60,727</u>		<u>61,639</u>
			<u><u>287,257</u></u>		<u><u>295,143</u></u>

Approved by the trustees on

1 September 2025

SHEFFIELD CHRISTADELPHIAN ECCLESIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED:

31 December 2024

1 ACCOUNTING POLICIES

A Basis of preparation of accounts

Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005)

B Tangible fixed assets for use by the charity and depreciation

Fixed assets are capitalised and depreciation is calculated appropriate to the anticipated life of the asset.

Fixed assets are depreciated over their estimated useful life:

Land and buildings (at valuation)	Over remainder of lease (but see note 8)
Equipment (at cost)	25% on the reducing balance

The trustees consider that the residual value of fixed assets at the end of their estimated useful life will be insignificant.

The balance of fixed assets is represented by an equivalent balance in the designated fund.

Note: The buildings were erected in 1967 and 50 years from then is 2018. This is unrealistically soon, so the trustees consider the life of the building will be 50 years from the beginning of the financial year 2010. The buildings would then be fully depreciated at the end of 2059.

C Balances on restricted funds.

The balance on restricted funds represents the accumulated surplus or deficit of incoming resources over resources expended, on an accruals basis.

D Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

E Corporation tax

The charitable activities of the charity are exempt from corporation tax.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2024

continued

2 ACCOUNTANCY

	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Independent examination	-	-	-	-

3 GRANTS AND OTHER INCOME RECEIVABLE BY FUND

	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Voluntary Income				
Donations and collections	7,984	17,251	25,235	33,019
Bequest	-	-	-	7,132
Tax credit	1,213	1,486	2,699	3,934
	9,197	18,737	27,934	44,085
Activities for generating funds	442	-	442	483
Interest (gross)	1,635	-	1,635	1,253
	11,274	18,737	30,011	45,821

The charity claims from HM Revenue & Customs gift aid calculated on the net donations from basic rate taxpayers of those who sign up to the scheme. The repayment is 20/80 of eligible income.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2024 *continued*

4 GRANTS AND DONATIONS PAYABLE

			Unrestricted funds £	Restricted funds £	2024 £
To Institutions					
Category	Body	Purpose (if not self-explanatory)			
Welfare	Bible Mission		-	287	
Welfare	Isolation league		-	299	
Welfare	Outreach		-	202	
Welfare	Various rest/nursing homes		-	1,891	
Welfare	Central Benevolent fund		-	327	
Welfare	Refugee Clothing		-	235	
Welfare	St Luke's Hospice		-	81	
Welfare	CARA	Asylum seeker support	-	134	
Welfare	Bartimaeus		-	116	
Welfare	Shunem		-	115	
Welfare	Samaritan		-	674	
Welfare	Meal a day		-	871	
Welfare	Macmillan Cancer Support			6	
			-	5,238	5,238
Preaching	Bible Mission		-	1,753	
Preaching	Mozambique/Seychelles		-	106	
Preaching	Appeals	Christadelphian premises (worldwide)	-	-	
Preaching	C.A.L.S	Preaching coordination and materials	-	849	
Preaching	Bible Mission Projects			343	
Preaching	Christadelphian office	Preaching	-	286	
			-	3,337	3,337
<i>All the items above are paid over straightaway, equal to the amount collected</i>					8,575
<i>The items below are paid according to needs as determined by the committee</i>					
To individuals					
	Hardship relief		-	8,282	8,282
	In memory		-	-	-
			-	16,857	16,857

The majority of grants made are in accordance with members wishes: that is, grants are made equalling contributions received. The number of grants per body is governed by the number of specific collections. Relief to individuals is decided by the committee.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2024 *continued*

5 COSTS: CHARITABLE ACTIVITIES

		Unrestricted funds £	Designated Fund £	Restricted funds £	2024 £	2023 £
Direct						
Grants and donations payable	note 4	-	-	16,857	16,857	23,177
Preaching, worship and welfare:						
Members		1,579	-	3,404	4,983	4,964
Children and young people		-	-	-	-	-
		1,579	-	20,261	21,840	28,141
Support costs						
Premises (including building work)		8,846	-	-	8,846	6,292
Equipment and refurbishment		229	-	-	229	478
Printing, post, phone and internet		460	-	-	460	479
Depreciation		-	6,019	-	6,019	6,026
Bank charges		168	-	-	168	177
		9,703	6,019	-	15,722	13,452
		11,282	6,019	20,261	37,562	41,593

6 GOVERNANCE COSTS

		Unrestricted funds £	Restricted funds £	2024 £	2023 £
Certification fees		-	-	-	-
Licence and searches		335	-	335	416
Training costs to support charity policies		-	-	-	659
Independent examination		-	-	-	-
		335	-	335	1,075

7 TRUSTEES AND OTHER RELATED PARTIES

		2024	2023
Paid employees by the charity		none	none
Expenses paid to trustees		none	none
Related party transactions with any trustee		none	none

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2024 *continued*

8 TANGIBLE FIXED ASSETS

	Land and Buildings £	Equipment £	£
Valuation			
As at: 01 January 2024	300,000	27,712	327,712
Added	<u>-</u>	<u>-</u>	<u>-</u>
As at: 31 December 2024	<u>300,000</u>	<u>27,712</u>	<u>327,712</u>
Depreciation			
As at: 01 January 2024	78,000	27,636	105,636
Charge for year	<u>6,000</u>	<u>19</u>	<u>6,019</u>
31 December 2024	<u>84,000</u>	<u>27,655</u>	<u>111,655</u>
Net Book Value			
As at: 31 December 2024	<u>216,000</u>	<u>57</u>	<u>216,057</u>
As at: 01 January 2024	<u>222,000</u>	<u>76</u>	<u>222,076</u>

Valuer: Paul Sheppard FRICS, September 2011. Basis: existing use.

Note: Property based on historical cost

	£	
At cost	27,621	
Depreciation	<u>(16,929)</u>	57/93 years from 1967-2059
Net book value	<u>10,692</u>	

9 INVESTMENTS

	2024 £	2023 £
Cash on deposit with Skipton building society	8,834	8,543
Cash on deposit with Mansfield building society	<u>56,948</u>	<u>55,604</u>
	<u>65,782</u>	<u>64,147</u>

These figures are included in cash and bank balances on the balance sheet.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2024

continued

10 CREDITORS: Amounts falling due within one year

	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Accruals	-	-	-	-
	-	-	-	-

11 COMPONENTS OF RESTRICTED FUNDS

	Welfare Fund £	Youth Activities Fund £	Other Preaching Fund £	Local Preaching Fund £	Total £
As at: 01 January 2024	5,633	1,819	-	3,976	11,428
Surplus/(deficit)	(1,875)	127	-	793	(955)
As at: 31 December 2024	3,758	1,946	-	4,769	10,473

Welfare funds consist of several sub-funds. These fall into 2 categories:

1. Raised by collection for a specific cause, these are paid over in full when the collection is complete.
2. Collected from time to time as a reserve.

The balance on the welfare fund represents the balance of donations held after hardship relief payments and is a reserve against future hardship relief payments arising. Its use is at the discretion of the committee.

All the "Other Preaching" funds are collected and paid over as soon as practicable to the intended cause.

SHEFFIELD CRISTADELPHIAN ECCLESIA

England & Wales - Charity number 247509

Accounts

CHARITY NUMBER: 247509

SHEFFIELD CHRISTADELPHIAN ECCLESIA

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

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Trustees' Annual Report

for the year:

01/01/2023 to 31/12/2023

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Charity number: 247509
Charity's principal address Christadelphian Hall
Cemetery Road
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Names of the charity trustees who manage the charity

Trustee Name	Office	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Robert Michael Baynham	Secretary		
Trevor John Radbourne	Committee member		
Peter Hardy	Committee member		
Anvar Davari	Committee member		
Ali Mohammad Rezaie	Committee member		
Saeid Hashemi	Committee member		

Names of the trustees for the charity (custodian trustees)

Name	Dates acted if not for whole year
James Mitchell Todd	
Timothy Andrew Latham	
Trevor John Radbourne	
The Official Custodian for Charities	from 02/04/2023

During the year we vested title to our building with the Official Custodian for Charities.

Names and addresses of advisors

Type of adviser	Name	Address
Bankers	Virgin Money	Fargate Sheffield S1 2HE
Treasurer	Rachel Howe	13 Twentywell Road Sheffield S17 4PU
Independent examiner	Yvonne Evans BSc FCA	Apt 14 Eden House Lloyd Crescent Coventry CV2 5NY

Name of chief executive or names of senior staff members

None

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document

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How the charity is constituted

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Trustee selection methods

Elected by ballot in the Autumn for the following calendar year.

Additional governance issues

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The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Section C Objectives and activities

Objectives of the charity set out in its governing document

The charity's objectives and principal activities are to promote Christadelphian Bible teaching and the relief of hardship, in particular but not exclusively in the Sheffield area.

The charity tries to promote the gospel as written in the Bible so that people can come to God through Jesus Christ, live godly lives and find salvation.

Summary of the main activities undertaken for the benefit in relation to these objects

The charity has been active in preaching the gospel as taught in the Bible in the Sheffield area and in promoting the welfare of its members and contacts. It also supports similar activities throughout the country. Throughout 2023 we have held a hybrid live and zoom Breaking of Bread service on Sunday mornings to ensure that as many of our members as possible can join in. A small number of our members have been unable to attend meetings in person or via zoom and we have provided them with weekly updates and copies of exhortations.

The activities of the Sunday School and Youth Group were suspended with the onset of COVID-19 lockdown, and subsequently the Youth Group ceased to function in 2020 due to a reduction in the number of children and young people who might be able to attend. Both the Sunday School and Youth Group promote Christadelphian understanding of Bible teaching in addition to leisure activities for members' and others' children and young people and we will try to reinstate them when possible in the future.

The charity has been active in both time and monetary resources in supporting Christadelphian sponsored overseas preaching and welfare activities through organisations such as the Christadelphian Bible Mission.

This year the charity has again received a large number of Iranian asylum seekers who are wanting to convert to Christianity. We have organised translated classes to help them and provide simultaneous translation in our Sunday Services where possible. 22 have been baptised into our fellowship during the year. We have provided a clothing bank. We have also provided supporting letters for their Home Office interviews.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

Work with children and young people

The Sunday School was suspended at the onset of lockdown and has not yet been reinstated. We are beginning to have members and visitors with their families (including children) and are considering ways to provide Bible teaching for them.

Work with the elderly

Our welfare coordinators continued their visiting and monitoring of elderly and vulnerable members.

Distribution of funds to various charities

We contributed to the following funds which provide support for people overseas, many of whom are not in our fellowship. We receive annual reports (where available) and other information via newsletters to enable us to assess the benefit of our donations. Donations are reviewed annually:

- Christadelphian Meal-a-Day Fund £2,003
- Christadelphian Samaritan Fund £3,143
- Christadelphian Bible Mission Project Aid £444
- Christadelphian Bible Mission Welfare £889
- Refugee Clothing Relief £334
- Christadelphian Shunem Home (India) £234
- Bartimaeus Fund £163

We contributed to the following funds which provide support for people in the UK who are not in our fellowship. These are all well known charities, locally or nationally, and we are familiar with their work and achievements:

- St Luke's Hospice £179
- Macmillan Cancer Support £170
- Weston Park Hospital £42
- Sheffield Children's Hospital £42
- Christadelphian Outreach Group £174
- NSPCC £5
- Sheffield RSB £2

Preaching the Gospel

We carried out weekly preaching activities on Sundays, including a class for Farsi-speaking asylum seekers who came to learn about our beliefs. We also ran a midweek Bible Seminar translated into Farsi. These continue to be carried out on zoom because those who attend are geographically widely dispersed in and around Sheffield.

We supported the work of preaching in Mozambique.

We have contributed to the following funds which support preaching activities locally, throughout the UK and internationally:

- The Christadelphian Auxiliary Lecturing Society (ALS) £853
- The Christadelphian Bible Mission (CBM) £3,093
- The Christadelphian Magazine and Publishing Association £415

This year the charity has again received a large number of Iranian asylum seekers who are wanting to convert to Christianity. We have organised translated classes to help them and introduced simultaneous translation into our Sunday Services. 22 have been baptised into our fellowship during the year. We have also received 9 new members from other ecclesias and have transferred 3 members to ecclesias in other towns and cities. We have provided them with Farsi Bibles and our services include readings and prayers in Farsi.

Other

We held a Spring Study Evening and an Autumn Fraternal meeting.

Our midweek Bible Class has continued on zoom, meeting fortnightly instead of weekly.

Section E Financial review

Brief statement of the charity's policy on reserves

All collections for external organisations are paid out in full usually the same week so balanced zero accounts are expected. Internal restricted funds are managed to ensure a balance is maintained appropriate to the planned expenditure. These are topped up as necessary from the general fund so these funds never go into deficit. The general fund is monitored, aiming to keep sufficient reserves to meet any unexpected building maintenance expenditure such as flat roof repair.

Details of any funds materially in deficit

There are no funds in deficit.

Further financial review details

The trustees review the finances monthly with reports presented to the membership for approval at the quarterly business meetings.

Funds

The charity's income funds fall into two main categories, being unrestricted (for the general purposes of the charity) and restricted (being assigned for specified purposes). Collections for other than the general fund are collected for specific purposes and are therefore restricted.

The designated fund is represented by the charity's fixed assets.

General Review

The charity continues to have a sound financial position.

Section F Other optional information

Section G Declaration

The trustees declare they have approved the trustees report above

Signed on behalf of the charity's trustees

Signature 

Full Name Robert Michael Baynham

Position Secretary

Date 16 October 2024

Independent examiner's report to the trustees of Sheffield Christadelphian Ecclesia.

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts and consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act), as amended by S28 of the Charities Act 2006 does not apply, and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts (under s43 of the Act, as amended);
2. to follow the procedures laid down in the general directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended): and
3. to state whether any particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, the trustees have not met with the requirements to ensure that:

- proper accounting records are kept (in accordance with s41 of the Act); and
- accounts are prepared which agree with the accounting records and comply with the requirements of the Act; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Yvonne Evans BSC FCA
Apt 14 Eden House
Lloyd Crescent
Coventry
CV2 5NY

16 October 2024

SHEFFIELD CHRISTADELPHIAN ECCLESIA

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED: 31 December 2023

	Notes	Unrestricted funds £	Designated fund £	Restricted funds £	2023 £	2022 £
INCOMING RESOURCES						
Voluntary Income		15,965	-	28,120	44,085	36,047
Activities for generating funds		483	-	-	483	439
Investment Income		1,253	-	-	1,253	499
Total incoming resources	3	17,701	-	28,120	45,821	36,985
RESOURCES EXPENDED						
Charitable activities	5	9,829	6,026	25,738	41,593	49,201
Governance costs	6	1,075	-	-	1,075	209
Total resources expended		10,904	6,026	25,738	42,668	49,410
Net incoming/(outgoing) resources before transfers and capital expenditure		6,797	(6,026)	2,382	3,153	(12,425)
Gross transfers between funds		(559)	-	559	-	-
Net movement in funds		6,238	(6,026)	2,941	3,153	(12,425)
Total funds brought forward		55,401	228,102	8,487	291,990	304,415
TOTAL FUNDS CARRIED FORWARD		61,639	222,076	11,428	295,143	291,990

There were no recognised gains or losses in the year other than those included in the Statement of Financial Activities.

The notes on pages 11 to 16 form part of these financial statements.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

BALANCE SHEET

AS AT: 31 December 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible assets	8		222,076		228,102
Current Assets					
Cash at bank and in hand		73,067		63,888	
Current Liabilities	10	<u>-</u>		<u>-</u>	
NET CURRENT ASSETS			<u>73,067</u>		<u>63,888</u>
NET ASSETS			<u>295,143</u>		<u>291,990</u>
 FUNDS					
Restricted funds	11		11,428		8,487
Designated Fixed Asset fund			222,076		228,102
Unrestricted funds			<u>61,639</u>		<u>55,401</u>
			<u>295,143</u>		<u>291,990</u>

Approved by the trustees on

16 October 2024

SHEFFIELD CRISTADELPHIAN ECCLESIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED:

31 December 2023

1 ACCOUNTING POLICIES

A Basis of preparation of accounts

Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005)

B Tangible fixed assets for use by the charity and depreciation

Fixed assets are capitalised and depreciation is calculated appropriate to the anticipated life of the asset.

Fixed assets are depreciated over their estimated useful life:

Land and buildings (at valuation)	Over remainder of lease (but see note 8)
Equipment (at cost)	25% on the reducing balance

The trustees consider that the residual value of fixed assets at the end of their estimated useful life will be insignificant.

The balance of fixed assets is represented by an equivalent balance in the designated fund.

Note: The buildings were erected in 1967 and 50 years from then is 2018. This is unrealistically soon, so the trustees consider the life of the building will be 50 years from the beginning of the financial year 2010. The buildings would then be fully depreciated at the end of 2059.

C Balances on restricted funds.

The balance on restricted funds represents the accumulated surplus or deficit of incoming resources over resources expended, on an accruals basis.

D Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

E Corporation tax

The charitable activities of the charity are exempt from corporation tax.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2023

continued

2 ACCOUNTANCY

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Independent examination	-	-	-	-

3 GRANTS AND OTHER INCOME RECEIVABLE BY FUND

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Voluntary Income				
Donations and collections	7,523	25,496	33,019	35,178
Bequest	7,132	-	7,132	869
Tax credit	1,310	2,624	3,934	-
	15,965	28,120	44,085	36,047
Activities for generating funds	483	-	483	439
Interest (gross)	1,253	-	1,253	499
	17,701	28,120	45,821	36,985

The charity claims from HM Revenue & Customs gift aid calculated on the net donations from basic rate taxpayers of those who sign up to the scheme. The repayment is 20/80 of eligible income.

During the year gift aid for 2021-22 and 2022-23 were claimed.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2023 *continued*

4 GRANTS AND DONATIONS PAYABLE

			Unrestricted funds £	Restricted funds £	2023 £
To Institutions					
Category	Body	Purpose (if not self-explanatory)			
Welfare	Bible Mission Projects		-	444	
Welfare	Bible Mission Welfare		-	889	
Welfare	Isolation league		-	610	
Welfare	Outreach		-	174	
Welfare	Various rest/nursing homes		-	3,304	
Welfare	Central Benevolent fund		-	1,170	
Welfare	Refugee Clothing		-	334	
Welfare	St Luke's Hospice		-	179	
Welfare	CARA	Asylum seeker support	-	445	
Welfare	Bartimaeus		-	163	
Welfare	Shunem		-	233	
Welfare	Samaritan		-	3,143	
Welfare	Meal a day		-	2,003	
Welfare	Weston Park Hospital			42	
Welfare	Sheffield Children's Hospital			42	
Welfare	Macmillan Cancer Support			170	
Welfare	Alzheimer's Society			150	
Welfare	NSPCC			5	
Welfare	Sheffield RSB			3	
			-	13,503	13,503
Preaching	Bible Mission		-	1,576	
Preaching	Mozambique/Seychelles		-	1,517	
Preaching	Appeals	Christadelphian premises (worldwide)	-	-	
Preaching	C.A.L.S	Preaching coordination and materials	-	853	
Preaching	Christadelphian office	Preaching	-	415	
			-	4,361	4,361
<i>All the items above are paid over straightaway, equal to the amount collected</i>					17,864
<i>The items below are paid according to needs as determined by the committee</i>					
To individuals					
	Hardship relief		-	5,313	5,313
	In memory		-	-	-
			-	23,177	23,177

The majority of grants made are in accordance with members wishes: that is, grants are made equalling contributions received. The number of grants per body is governed by the number of specific collections. Relief to individuals is decided by the committee.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2023 *continued*

5 COSTS: CHARITABLE ACTIVITIES

		Unrestricted funds £	Designated Fund £	Restricted funds £	2023 £	2022 £
Direct						
Grants and donations payable	note 4	-	-	23,177	23,177	32,675
Preaching, worship and welfare:						
Members		2,403	-	2,561	4,964	5,259
Children and young people		-	-	-	-	-
		2,403	-	25,738	28,141	37,934
Support costs						
Premises (including building work)		6,292	-	-	6,292	4,372
Equipment and refurbishment		478	-	-	478	172
Printing, postage and telephone		479	-	-	479	608
Depreciation		-	6,026	-	6,026	6,034
Bank charges		177	-	-	177	81
		7,426	6,026	-	13,452	11,267
		9,829	6,026	25,738	41,593	49,201

6 GOVERNANCE COSTS

		Unrestricted funds £	Restricted funds £	2023 £	2022 £
Certification fees		-	-	-	-
Licence and searches		416	-	416	209
Training costs to support charity policies		659	-	659	-
Independent examination		-	-	-	-
		1,075	-	1,075	209

7 TRUSTEES AND OTHER RELATED PARTIES

		2023	2022
Paid employees by the charity		none	none
Expenses paid to trustees		none	none
Related party transactions with any trustee		none	none

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2023 *continued*

8 TANGIBLE FIXED ASSETS

	Land and Buildings £	Equipment £	£
Valuation			
As at: 31 December 2022	300,000	27,712	327,712
Added	<u>-</u>	<u>-</u>	<u>-</u>
As at: 31 December 2023	<u>300,000</u>	<u>27,712</u>	<u>327,712</u>
Depreciation			
As at: 31 December 2022	72,000	27,610	99,610
Charge for year	<u>6,000</u>	<u>26</u>	<u>6,026</u>
31 December 2023	<u>78,000</u>	<u>27,636</u>	<u>105,636</u>
Net Book Value			
As at: 31 December 2023	<u>222,000</u>	<u>76</u>	<u>222,076</u>
As at: 31 December 2022	<u>228,000</u>	<u>102</u>	<u>228,102</u>

Valuer: Paul Sheppard FRICS, September 2011. Basis: existing use.

Note: Property based on historical cost

	£		
At cost	27,621		
Depreciation	<u>(16,632)</u>	56/93 years from 1967-2059	
Net book value	<u>10,989</u>		

9 INVESTMENTS

	2023 £	2022 £
Cash on deposit with Skipton building society	8,543	8,309
Cash on deposit with Mansfield building society	<u>55,604</u>	<u>37,453</u>
	<u>64,147</u>	<u>45,762</u>

These figures are included in cash and bank balances on the balance sheet.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2023

continued

10 CREDITORS: Amounts falling due within one year

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Accruals	-	-	-	-
	-	-	-	-

11 COMPONENTS OF RESTRICTED FUNDS

	Welfare Fund £	Youth Activities Fund £	Other Preaching Fund £	Local Preaching Fund £	Total £
As at: 31 December 2022	4,712	1,666	-	2,109	8,487
Surplus/(deficit)	921	153	-	1,867	2,941
As at: 31 December 2023	5,633	1,819	-	3,976	11,428

Welfare funds consist of several sub-funds. These fall into 2 categories:

1. Raised by collection for a specific cause, these are paid over in full when the collection is complete.
2. Collected from time to time as a reserve.

The balance on the welfare fund represents the balance of donations held after hardship relief payments and is a reserve against future hardship relief payments arising. Its use is at the discretion of the committee.

All the "Other Preaching" funds are collected and paid over as soon as practicable to the intended cause.

SHEFFIELD CRISTADELPHIAN ECCLESIA

England & Wales - Charity number 247509

Accounts

CHARITY NUMBER: 247509

SHEFFIELD CHRISTADELPHIAN ECCLESIA

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED: 31 December 2022

SHEFFIELD CHRISTADELPHIAN ECCLESIA
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED: 31 December 2022

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Trustees' Annual Report

for the year:

01/01/2022 to 31/12/2022

Charity name: Sheffield Christadelphian Ecclesia
Charity number: 247509
Charity's principal address Christadelphian Hall
Cemetery Road
Sheffield
S11 8FP

Names of the charity trustees who manage the charity

Trustee Name	Office	Dates Acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Robert Michael Baynham	Secretary		
Trevor John Radbourne	Committee		
Peter Hardy	Committee		

Names of the trustees for the charity (custodian trustees)

Name	Dates Acted if not for whole year
James Mitchell Todd	
Timothy Andrew Latham	
Trevor John Radbourne	

During the year we vested title to our building with the Official Custodian for Charities.

Our solicitor has made application for changes to be made to the Land Registry but there is a backlog of work and the matter is not yet completed.

Names and addresses of advisors

Type of adviser	Name	Address
Bankers	Virgin Money	Fargate Sheffield S1 2AG
Treasurer	Rachel Howe	13 Twentywell Road Sheffield S17 4PU
Independent examiner	Yvonne Evans BSc FCA	29 Moor Close Lane Queensbury Bradford BD13 2NS

Name of chief executive or names of senior staff members

None

Description of the charity's trusts

Type of governing document

Constitution Rules adopted on 11th and 26th April 1938 and subsequent amendments.

How the charity is constituted

An unincorporated association. A Self-governing, not for profit religious body with a membership of 99 at the beginning of the year, rising to 116 by the end of the year. We are managed by a Committee of arranging brethren who are elected by the Church membership.

Trustee selection methods

Elected by ballot in the Autumn for the following calendar year.

Additional governance issues

The charity is organised so that the trustees meet at least monthly to manage its affairs.

The committee communicates regularly with the members by circulating copies of trustee meeting minutes and quarterly business meetings and at church services.

Members have the opportunity to approve the minutes, raise issues / propositions and vote at the quarterly meetings.

The charity has no paid employees.

The trustees actively review the major risks which the charity may face on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

No specific major risks are identified.

The trustees hold investments using the general and restricted funds of the charity, but no investments other than interest bearing bank accounts are presently held.

The trustees have a Duty of Care and Corporate Responsibility.

In operating their responsibilities they are mindful of the Biblical command: "Love thy neighbour".

They have implemented recommendations by the Insurers in formulating policy.

They have the following policies

- 1 Health and Safety
- 2 Child Protection
- 3 First Aid
- 4 Data protection

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales require the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) Select suitable accounting policies and apply them consistently;
- (b) Make judgements and estimates that are reasonable and prudent;
- (c) State whether the policies adopted are in accordance with the applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements;
- (d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Objectives of the charity set out in its governing document

The charity's objectives and principal activities are to promote Christadelphian Bible teaching and the relief of hardship, in particular but not exclusively in the Sheffield area.

The charity tries to promote the gospel as written in the Bible so that people can come to God through Jesus Christ, live godly lives and find salvation.

Summary of the main activities undertaken for the benefit in relation to these objects

The charity has been active in preaching the gospel as taught in the Bible in the Sheffield area and in promoting the welfare of its members and contacts. It also supports similar activities throughout the country. Since lockdown in March 2020 we have conducted our services and classes by Zoom. Our Meeting Room re-opened in September 2020 with a reduced capacity to address COVID-19 precautions. Throughout 2022 we have held a hybrid live and Zoom service on Sunday mornings. As COVID restrictions have been gradually lifted nationally, more people have begun to attend in person. Six of our members have been unable to attend meetings in person or via Zoom and we have provided them with weekly updates and exhortations.

The activities of the Sunday School and Youth Group were suspended with the onset of COVID-19 lockdown, and subsequently the Youth Group ceased to function in 2020 due to a reduction in the number of children and young people who might be able to attend. Both the Sunday School and Youth Group promote Christadelphian understanding of Bible teaching in addition to leisure activities for members' and others' children and young people and we will try to reinstate them when possible in the future.

The charity has been active in both time and monetary resources in supporting Christadelphian sponsored overseas preaching and welfare activities through organisations such as the Christadelphian Bible Mission.

This year the charity has again received a large number of Iranian asylum seekers who are wanting to convert to Christianity. We have organised translated classes to help them and introduced simultaneous translation into our Sunday Services. 21 have been baptised into our fellowship during the year. We have also addressed some of their welfare needs, both physical and psychological, and continued a winter-care programme for them to provide monthly supermarket vouchers and a clothing bank. We have also provided supporting letters for their Home Office interviews.

Summary of the main achievements of the charity during the year

Work with children and young people

The Sunday School was suspended at the onset of lockdown and has not yet been reinstated.

Work with the elderly

Our welfare coordinators continued their visiting and monitoring of elderly and vulnerable members.

Distribution of funds to various charities

We contributed to the following funds which provide support for people overseas, many of whom are not in our fellowship. We receive annual reports (where available) and other information via newsletters to enable us to assess the benefit of our donations. Donations are reviewed annually.:

- Christadelphian Meal-a-Day Fund £3,271
- Christadelphian Samaritan Fund £3,131
- Christadelphian Bible Mission Project Aid £435
- Christadelphian Bible Mission Welfare £1,717
- Refugee Clothing Relief £222
- Christadelphian Shunem Home (India) £228
- Bartimaeus Fund £240

We contributed to the following funds which provide support for people in the UK who are not in our fellowship. These are all well known charities, locally or nationally, and we are familiar with their work and achievements:

- St Luke's Hospice £1,088
- Christadelphian Outreach Group £214
- CARA (Christadelphian Aid for Refugees and Asylum Seekers) £100
- Sheffield RSB £100
- RNID £75

Preaching the Gospel

We carried out weekly preaching activities on Sundays, including a class for Farsi-speaking Asylum Speakers who came to learn about our beliefs. We also ran a midweek Bible Seminar translated into Farsi. These continue to be carried out on Zoom because those who attend are geographically widely dispersed in and around Sheffield

We supported the work of preaching in Mozambique.

We have contributed to the following funds which support preaching activities locally, throughout the UK and internationally:

- The Christadelphian Auxiliary Lecturing Society (ALS) £665
- The Christadelphian Bible Mission (CBM) £2,851
- The Christadelphian Magazine and Publishing Association £335
- An appeal for funds on behalf of the Burton-on-Trent Ecclesia £188

This year the charity has again received a large number of Iranian asylum seekers who are wanting to convert to Christianity. We have organised translated classes to help them and introduced simultaneous translation into our Sunday Services. 21 have been baptised into our fellowship during the year. We have also received four new members from other ecclesias and have transferred four members to ecclesias in other towns and cities. We have provided them with Farsi Bibles and our services include readings and prayers in Farsi.

Other

We held a Spring Study Evening and an Autumn Fraternal meeting.

Our midweek Bible Class has continued on Zoom, meeting fortnightly instead of weekly.

We provided a virtual Coffee Morning for English speaking members on Zoom. This helped to overcome some of the feelings of isolation due to COVID restrictions.

We have made our Meeting Room available to the Doncaster Christadelphians for baptismal services.

Brief statement of the charity's policy on reserves

All collections for external organisations are paid out in full usually the same week so balanced zero accounts are expected. Internal restricted funds are managed to ensure a balance is maintained appropriate to the planned expenditure. These are topped up as necessary from the general fund so these funds never go into deficit. The general fund is monitored, aiming to keep sufficient reserves to meet any unexpected Building maintenance expenditure such as flat roof repair.

Details of any funds materially in deficit

There are no funds in deficit.

Further financial review details

The trustees review the finances monthly with reports presented to the membership for approval at the quarterly business meetings.

Funds

The charity's Income funds fall into two main categories, being unrestricted (for the general purposes of the charity) and restricted (being assigned for specified purposes). Collections for other than the general fund are collected for specific purposes and are therefore restricted.

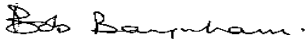
The designated fund is represented by the Charity's fixed assets.

General Review

The charity continues to have a sound financial position.

The trustees declare they have approved the trustees report above

Signed on behalf of the charity's trustees

Signature	
Full Name	Robert Michael Baynham
Position	Secretary
Date	3 October 2023

Independent examiner's report to the trustees of Sheffield Christadelphian Ecclesia.

I report on the accounts of the Charity for the year ended 31 December 2022, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts and consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act), as amended by S28 of the Charities Act 2006 does not apply, and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts (under s43 of the Act, as amended):
2. to follow the procedures laid down in the general directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended): and
3. to state whether any particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any proper accounting records are kept (in accordance with s41 of the Act); and accounts are prepared which agree with the accounting records and comply with the requirements of the Act; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to

Yvonne Evans
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3 October 2023

SHEFFIELD CHRISTADELPHIAN ECCLESIA

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED: 31 December 2022

	Notes	Unrestricted funds £	Designated fund £	Restricted funds £	2022 £	2021 £
INCOMING RESOURCES						
Voluntary Income		7,187	-	28,860	36,047	50,967
Activities for generating funds		439	-	-	439	679
Investment Income		499	-	-	499	286
Total incoming resources	3	8,125	-	28,860	36,985	51,932
RESOURCES EXPENDED						
Charitable activities	5	7,150	6,034	36,017	49,201	37,396
Governance costs	6	209	-	-	209	163
Total resources expended		7,359	6,034	36,017	49,410	37,559
Net incoming/(outgoing) resources before transfers and capital expenditure		766	(6,034)	(7,157)	(12,425)	14,373
Gross transfers between funds		(9,441)	-	9,441	-	-
Net movement in funds		(8,675)	(6,034)	2,284	(12,425)	14,373
Total funds brought forward		64,076	234,136	6,203	304,415	290,042
TOTAL FUNDS CARRIED FORWARD		55,401	228,102	8,487	291,990	304,415

There were no recognised gains or losses in the year other than those included in the Statement of Financial Activities.

The notes on pages 11 to 16 form part of these financial statements.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

BALANCE SHEET

AS AT: 31 December 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible assets	8		228,102		234,136
Current Assets					
Cash at bank and in hand		63,888		70,279	
Current Liabilities					
	10	<u>-</u>		<u>-</u>	
NET CURRENT ASSETS			<u>63,888</u>		<u>70,279</u>
NET ASSETS			<u>291,990</u>		<u>304,415</u>
FUNDS					
Restricted funds	11		8,487		6,203
Designated Fixed Asset fund			228,102		234,136
Unrestricted funds			<u>55,401</u>		<u>64,076</u>
			<u>291,990</u>		<u>304,415</u>

Approved by the trustees on

3 October 2023

SHEFFIELD CHRISTADELPHIAN ECCLESIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED:

31 December 2022

1 ACCOUNTING POLICIES

A Basis of preparation of accounts

Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005)

In the previous financial year SORP 2000 was used. Comparatives have been restated in line with SORP 2005. No prior year adjustment is needed as the gross total income, outgoings and reserves are not changed as a result.

B Tangible fixed assets for use by the charity and depreciation

Fixed assets are capitalised and depreciation is calculated appropriate to the anticipated life of the asset.

Fixed assets are depreciated over their estimated useful life:

Land and buildings (at valuation)	Over remainder of lease (but see note 8)
Equipment (at cost)	25% on the reducing balance

The trustees consider that the residual value of fixed assets at the end of their estimated useful life will be insignificant.

The balance of fixed assets is represented by an equivalent balance in the designated fund.

Note: The buildings were erected in 1967 and 50 years from then is 2018. This is unrealistically soon, so the trustees consider the life of the building will be 50 years from the beginning of the financial year 2010. The buildings would then be fully depreciated at the end of 2059.

C Balances on restricted funds.

The balance on restricted funds represents the accumulated surplus or deficit of incoming resources over resources expended, on an accruals basis.

D Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

E Corporation tax

The charitable activities of the charity are exempt from corporation tax.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2022

continued

2 ACCOUNTANCY

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Independent examination	-	-	-	-

3 GRANTS AND OTHER INCOME RECEIVABLE BY FUND

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Voluntary Income				
Donations and collections	6,318	28,860	35,178	24,510
Bequest	869	-	869	23,753
Tax credit	-	-	-	2,704
	7,187	28,860	36,047	50,967
Activities for generating funds	439	-	439	679
Interest (gross)	499	-	499	286
	8,125	28,860	36,985	51,932

The charity claims from HM Revenue & Customs gift aid calculated on the net donations from basic rate taxpayers of those who sign up to the scheme. The repayment is 20/80 of eligible income and has been claimed in the following year.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2022 *continued*

4 GRANTS AND DONATIONS PAYABLE

			Unrestricted funds £	Restricted funds £	2022 £
To Institutions					
Category	Body	Purpose (if not self-explanatory)			
Welfare	Bible Mission Projects		-	435	
Welfare	Bible Mission Welfare		-	1,717	
Welfare	Isolation league		-	689	
Welfare	Outreach		-	214	
Welfare	Various rest/nursing homes		-	11,689	
Welfare	Central Benevolent fund		-	960	
Welfare	Refugee Clothing		-	222	
Welfare	St Luke's Hopsice		-	1,088	
Welfare	CARA	Asylum seeker support	-	100	
Welfare	Bartimaeus		-	240	
Welfare	Shunem		-	228	
Welfare	Samaritan		-	3,131	
Welfare	Sheffield RSB		-	100	
Welfare	Meal a day		-	3,271	
Welfare	RNID			75	
			-	<u>24,159</u>	<u>24,159</u>
Preaching	Bible Mission		-	1,273	
Preaching	Mozambique		-	1,578	
Preaching	Appeals	Christadelphian premises (worldwide)	-	188	
Preaching	C.A.L.S	Preaching coordination and materials	-	665	
Preaching	Christadelphian office	Preaching	-	335	
			-	<u>4,039</u>	<u>4,039</u>
<i>All the items above are paid over straightaway, equal to the amount collected</i>					28,198
<i>The items below are paid according to needs as determined by the committee</i>					
To individuals					
	Hardship relief		-	4,477	4,477
	In memory		-	-	-
			-	<u>32,675</u>	<u>32,675</u>

The majority of grants made are in accordance with members wishes: that is, grants are made equalling contributions received. The number of grants per body is governed by the number of specific collections. Relief to individuals is decided by the committee.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2022 *continued*

5 COSTS: CHARITABLE ACTIVITIES

	Unrestricted funds £	Designated Fund £	Restricted funds £	2022 £	2021 £
Direct					
Grants and donations payable	-	-	32,675	32,675	23,446
note 4					
Preaching, worship and welfare:					
Members	1,917	-	3,342	5,259	1,325
Children and young people	-	-	-	-	-
	1,917	-	36,017	37,934	24,771
Support costs					
Premises (including building work)	4,372	-	-	4,372	4,137
Equipment and refurbishment	172	-	-	172	1,916
Printing, postage and telephone	608	-	-	608	527
Depreciation	-	6,034	-	6,034	6,045
Bank charges	81	-	-	81	-
	5,233	6,034	-	11,267	12,625
	7,150	6,034	36,017	49,201	37,396

6 GOVERNANCE COSTS

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Certification fees	-	-	-	-
Licence and searches	209	-	209	163
Training costs to support charity policies	-	-	-	-
Independent examination	-	-	-	-
	209	-	209	163

7 TRUSTEES AND OTHER RELATED PARTIES

	2022	2021
Paid employees by the charity	none	none
Expenses paid to trustees	none	none
Related party transactions with any trustee	none	none

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2022 *continued*

8 TANGIBLE FIXED ASSETS

	Land and Buildings £	Equipment £	£
Valuation			
As at: 31 December 2021	300,000	27,712	327,712
Added	<u>-</u>	<u>-</u>	<u>-</u>
As at: 31 December 2022	<u>300,000</u>	<u>27,712</u>	<u>327,712</u>
Depreciation			
As at: 31 December 2021	66,000	27,576	93,576
Charge for year	<u>6,000</u>	<u>34</u>	<u>6,034</u>
31 December 2022	<u>72,000</u>	<u>27,610</u>	<u>99,610</u>
Net Book Value			
As at: 31 December 2022	<u>228,000</u>	<u>102</u>	<u>228,102</u>
As at: 31 December 2021	<u>234,000</u>	<u>136</u>	<u>234,136</u>

Valuer: Paul Sheppard FRICS, September 2011. Basis: existing use.

Note: Property based on historical cost

	£		
At cost	27,621		
Depreciation	<u>(16,335)</u>	55/93 years from 1967-2059	
Net book value	<u>11,286</u>		

9 INVESTMENTS

	2022 £	2021 £
Cash on deposit with Skipton building society	8,309	8,246
Cash on deposit with Mansfield building society	<u>37,453</u>	<u>37,017</u>
	<u>45,762</u>	<u>45,263</u>

These figures are included in cash and bank balances on the balance sheet.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2022

continued

10 CREDITORS: Amounts falling due within one year

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Accruals	-	-	-	-
	-	-	-	-

11 COMPONENTS OF RESTRICTED FUNDS

	Welfare Fund £	Youth Activities Fund £	Other Preaching Fund £	Local Preaching Fund £	Total £
As at: 31 December 2021	1,664	1,433	-	3,106	6,203
Surplus/(deficit)	3,048	233	-	(997)	2,284
As at: 31 December 2022	4,712	1,666	-	2,109	8,487

Welfare funds consist of several sub-funds. These fall into 2 categories:

1. Raised by collection for a specific cause, these are paid over in full when the collection is complete.
2. Collected from time to time as a reserve.

The balance on the welfare fund represents the balance of donations held after hardship relief payments and is a reserve against future hardship relief payments arising. Its use is at the discretion of the committee.

All the "Other Preaching" funds are collected and paid over as soon as practicable to the intended cause.

SHEFFIELD CRISTADELPHIAN ECCLESIA

England & Wales - Charity number 247509

Accounts

CHARITY NUMBER: 247509

SHEFFIELD CHRISTADELPHIAN ECCLESIA

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED: 31 December 2021

SHEFFIELD CHRISTADELPHIAN ECCLESIA
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED: 31 December 2021

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Trustees' Annual Report

for the year:

01/01/2021 to 31/12/2021

Charity name: Sheffield Christadelphian Ecclesia
Charity number: 247509
Charity's principle address Christadelphian Hall
Cemetery Road
Sheffield
S11 8FP

Names of the charity trustees who manage the charity

Trustee Name	Office	Dates Acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Robert Michael Baynham	Secretary		
James Mitchell Todd	Assistant Secretary		
Trevor John Radbourne	Committee		
Thomas James Crowe	Committee		
Peter Norman Hardy	Committee		
Graham Tinson	Committee		

Names of the trustees for the charity (custodian trustees)

Name	Dates Acted if not for whole year
James Mitchell Todd	
Timothy Andrew Latham	
Trevor John Radbourne	

Names and addresses of advisors

Type of adviser	Name	Address
Bankers	Yorkshire Bank	Fargate Sheffield S1 1LL
Treasurer	Rachel Howe	13 Twentywell Road Sheffield S17 4PU
Independent examiner	Yvonne Evans BSc FCA	29 Moor Close Lane Queensbury Bradford BD13 2NS

Name of chief executive or names of senior staff members

None

Description of the charity's trusts

Type of governing document

Constitution Rules adopted on 11th and 26th April 1938 and subsequent amendments.

How the charity is constituted

An unincorporated association. A Self-governing, not for profit religious body with a membership of 94 at the beginning of the year, rising to 99 by the end of the year. We are managed by a Committee of arranging brethren who are elected by the Church membership.

Trustee selection methods

Elected by ballot in the Autumn for the following calendar year.

Additional governance issues

The charity is organised so that the trustees meet at least monthly to manage its affairs.

The committee communicates regularly with the members by the monthly newsletter, copies of trustee meeting minutes and quarterly business meetings and at church services.

Members have the opportunity to approve the minutes, raise issues / propositions and vote at the quarterly meetings.

Sub-committees run such activities as Sunday school, youth group and local preaching.

The charity has no paid employees.

The trustees actively review the major risks which the charity may face on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

No specific major risks are identified.

The trustees hold investments using the general and restricted funds of the charity, but no investments other than interest bearing bank accounts are presently held.

The trustees have a Duty of Care and Corporate Responsibility.

In operating their responsibilities they are mindful of the Biblical command: "Love thy neighbour".

They have implemented recommendations by the Insurers in formulating policy.

They have the following policies

- 1 Health and Safety
- 2 Child Protection
- 3 First Aid
- 4 Data protection

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales require the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) Select suitable accounting policies and apply them consistently;
- (b) Make judgements and estimates that are reasonable and prudent;
- (c) State whether the policies adopted are in accordance with the applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements;
- (d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Objectives of the charity set out in its governing document

The charity's objectives and principal activities are to promote Christadelphian Bible teaching and the relief of hardship, in particular but not exclusively in the Sheffield area.

The charity tries to promote the gospel as written in the Bible so that people can come to God through Jesus Christ, live godly lives and find salvation.

Summary of the main activities undertaken for the benefit in relation to these objects

The charity has been active in preaching the gospel as taught in the Bible in the Sheffield area and in promoting the welfare of its members and contacts. It also supports similar activities throughout the country. Since lockdown in March 2020 we have conducted our services and classes by Zoom. Our Meeting Room re-opened in September 2020 with a reduced capacity to address COVID-19 precautions. Throughout 2021 we have held a hybrid live and Zoom service on Sunday mornings. As COVID restrictions have been gradually lifted nationally, more people have begun to attend in person. Six of our members have been unable to attend meetings in person or via Zoom and we have provided them with weekly updates and exhortations.

The activities of the Sunday School and Youth Group were suspended with the onset of COVID-19 lockdown, and subsequently the Youth Group ceased to function in 2020 due to a reduction in the number of children and young people who might be able to attend. Both the Sunday School and Youth Group promote Christadelphian understanding of Bible teaching in addition to leisure activities for members' and others' children and young people and we will try to reinstate them when possible in the future.

The charity has been active in both time and monetary resources in supporting Christadelphian sponsored overseas preaching and welfare activities through organisations such as the Christadelphian Bible Mission.

This year the charity has again received a large number of Iranian asylum seekers who are wanting to convert to Christianity. We have organised translated classes to help them and introduced translation into our Sunday Services. 13 have been baptised into our fellowship during the year. We have also addressed some of their welfare needs, both physical and psychological, and introduced a wintercare programme for them to provide monthly supermarket vouchers and a clothing bank. We have also provided supporting letters for their Home Office interviews.

Summary of the main achievements of the charity during the year

Work with children and young people

The Sunday School was suspended at the onset of lockdown and has not yet been reinstated.

Work with the elderly

Our welfare coordinators continued their visiting and monitoring of elderly and vulnerable members.

Distribution of funds to various charities

We contributed to the following funds which provide support for people overseas, many of whom are not in our fellowship. We receive annual reports (where available) and other information via newsletters to enable us to assess the benefit of our donations. Donations are reviewed annually.:

- Christadelphian Meal-a-Day Fund £1,574
- Christadelphian Samaritan Fund £903
- Christadelphian Bible Mission Project Aid £204
- Christadelphian Bible Mission Welfare £1,974
- Refugee Clothing Relief £250
- Christadelphian Shunem Home (India) £287
- Bartimaeus Fund £230

We contributed to the following funds which provide support for people in the UK who are not in our fellowship. These are all well known charities, locally or nationally, and we are familiar with their work and achievements:

- British Red Cross £258
- Christadelphian Outreach Group £182
- St Luke's Hospice £139
- Cathedral Archer Project £100
- NSPCC £93

Preaching the Gospel

We carried out weekly preaching activities on Sundays, including a class for Farsi-speaking Asylum Speakers who came to learn about our beliefs. We also ran a midweek Bible Seminar translated into Farsi. Due to Covid-19 restrictions these have been carried out on Zoom.

We supported the work of preaching in Mozambique and the Seychelles.

This year the charity has again received a large number of Iranian asylum seekers who are wanting to convert to Christianity. We have organised translated classes to help them and introduced translation into our Sunday Services. 13 have been baptised into our fellowship during the year despite the challenges of lockdown.

Other

We held a Spring Study Evening and an Autumn Fraternal meeting.

Our midweek Bible Class has continued on Zoom. Meeting fortnightly instead of weekly.

We provided a virtual Coffee Morning for English speaking members on Zoom. This helped to overcome some of the feelings of isolation due to COVID restrictions. We also began a weekly Coffee Morning organised by and for our Iranian members and contacts.

We have made our Meeting Room available to the Doncaster Christadelphians for baptismal services

Brief statement of the charity's policy on reserves

All collections for external organisations are paid out in full usually the same week so balanced zero accounts are expected. Internal restricted funds are managed to ensure a balance is maintained appropriate to the planned expenditure. These are topped up as necessary from the general fund so these funds never go into deficit. The general fund is monitored, aiming to keep sufficient reserves to meet any unexpected Building maintenance expenditure such as flat roof repair.

Details of any funds materially in deficit

There are no funds in deficit.

Further financial review details

The trustees review the finances monthly with reports presented to the membership for approval at the quarterly business meetings.

Funds

The charity's Income funds fall into two main categories, being unrestricted (for the general purposes of the charity) and restricted (being assigned for specified purposes). Collections for other than the general fund are collected for specific purposes and are therefore restricted.

The designated fund is represented by the Charity's fixed assets.

General Review

The charity continues to have a sound financial position.

The trustees declare they have approved the trustees report above

Signed on behalf of the charity's trustees

Signature 

Full Name Robert Michael Baynham

Position Secretary

Date 23 October 2022

Independent examiner's report to the trustees of Sheffield Christadelphian Ecclesia.

I report on the accounts of the Charity for the year ended 31 December 2021, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts and consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act), as amended by S28 of the Charities Act 2006 does not apply, and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts (under s43 of the Act, as amended):
2. to follow the procedures laid down in the general directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended): and
3. to state whether any particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, the trustees have not met with the requirements to ensure that:

- proper accounting records are kept (in accordance with s41 of the Act); and
- accounts are prepared which agree with the accounting records and comply with the requirements of the Act;
- or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to

Yvonne Evans
29 Moor Close Lane
Queensbury
Bradford
BD13 2NS

23 October 2022

SHEFFIELD CHRISTADELPHIAN ECCLESIA

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED: 31 December 2021

	Notes	Unrestricted funds £	Designated fund £	Restricted funds £	2021 £	2020 £
INCOMING RESOURCES						
Voluntary Income		30,695	-	20,272	50,967	32,115
Activities for generating funds		679	-	-	679	313
Investment Income		286	-	-	286	378
Total incoming resources	3	31,660	-	20,272	51,932	32,806
RESOURCES EXPENDED						
Charitable activities	5	7,174	6,045	24,177	37,396	37,133
Governance costs	6	163	-	-	163	409
Total resources expended		7,337	6,045	24,177	37,559	37,542
Net incoming/(outgoing) resources before transfers and capital expenditure		24,323	(6,045)	(3,905)	14,374	(4,736)
Gross transfers between funds		(3,226)	-	3,226	-	-
Net movement in funds		21,097	(6,045)	(679)	14,374	(4,736)
Total funds brought forward		42,978	240,181	6,882	290,041	294,778
TOTAL FUNDS CARRIED FORWARD		64,075	234,136	6,204	304,415	290,042

There were no recognised gains or losses in the year other than those included in the Statement of Financial Activities.

The notes on pages 11 to 16 form part of these financial statements.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

BALANCE SHEET

AS AT: 31 December 2021

	Notes	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible assets	8		234,136		240,181
Current Assets					
Cash at bank and in hand		70,279		50,111	
Current Liabilities	10	<u>-</u>		<u>(250)</u>	
NET CURRENT ASSETS			<u>70,279</u>		<u>49,861</u>
NET ASSETS			<u><u>304,415</u></u>		<u><u>290,042</u></u>
 FUNDS					
Restricted funds	11		6,203		6,883
Designated Fixed Asset fund			234,136		240,181
Unrestricted funds			<u>64,076</u>		<u>42,978</u>
			<u><u>304,415</u></u>		<u><u>290,042</u></u>

Approved by the trustees on

23 October 2022

SHEFFIELD CRISTADELPHIAN ECCLESIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED:

31 December 2021

1 ACCOUNTING POLICIES

A Basis of preparation of accounts

Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005)

B Tangible fixed assets for use by the charity and depreciation

Fixed assets are capitalised and depreciation is calculated appropriate to the anticipated life of the asset.

Fixed assets are depreciated over their estimated useful life:

Land and buildings (at valuation)	Over remainder of lease (but see note 8)
Equipment (at cost)	25% on the reducing balance

The trustees consider that the residual value of fixed assets at the end of their estimated useful life will be insignificant.

The balance of fixed assets is represented by an equivalent balance in the designated fund.

Note: The buildings were erected in 1967 and 50 years from then is 2018. This is unrealistically soon, so the trustees consider the life of the building will be 50 years from the beginning of the financial year 2010. The buildings would then be fully depreciated at the end of 2059.

C Balances on restricted funds.

The balance on restricted funds represents the accumulated surplus or deficit of incoming resources over resources expended, on an accruals basis.

D Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

E Corporation tax

The charitable activities of the charity are exempt from corporation tax.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2021

continued

2 ACCOUNTANCY

	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Independent examination	-	-	-	250

3 GRANTS AND OTHER INCOME RECEIVABLE BY FUND

	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Voluntary Income				
Donations and collections	6,108	18,402	24,510	28,772
Bequest	23,753	-	23,753	-
Tax credit	834	1,870	2,704	3,343
	30,695	20,272	50,967	32,115
Activities for generating funds	679	-	679	313
Interest (gross)	286	-	286	378
	31,660	20,272	51,932	32,806

The charity claims from HM Revenue & Customs gift aid calculated on the net donations from basic rate taxpayers of those who sign up to the scheme. The repayment is 20/80 of eligible income.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2021 *continued*

4 GRANTS AND DONATIONS PAYABLE

			Unrestricted funds £	Restricted funds £	2021 £
To Institutions					
Category	Body	Purpose (if not self-explanatory)			
Welfare	Bible Mission Projects		-	204	
Welfare	Bible Mission Welfare		-	1,974	
Welfare	Isolation league		-	215	
Welfare	Outreach		-	182	
Welfare	Various rest/nursing homes		-	7,633	
Welfare	Central Benevolent fund		-	478	
Welfare	Refugee Clothing		-	250	
Welfare	St Luke's Hospice		-	139	
Welfare	Cathedral Archer Project		-	100	
Welfare	Bartimaeus		-	230	
Welfare	Shunem		-	287	
Welfare	Samaritan		-	903	
Welfare	Olivet Welfare		-	285	
Welfare	Meal a day		-	1,574	
Welfare	British Red Cross		-	258	
Welfare	NSPCC		-	93	
			-	14,805	14,805
Preaching	Bible Mission		-	1,673	
Preaching	Mozambique/Seychelles		-	1,200	
Preaching	Appeals	Christadelphian premises (worldwide)	-	88	
Preaching	C.A.L.S	Preaching coordination and materials	-	436	
Preaching	Christadelphian office	Preaching	-	264	
Preaching	Northern Prophecy Day	Preaching	-	-	
			-	3,661	3,661
<i>All the items above are paid over straightaway, equal to the amount collected</i>					18,466
<i>The items below are paid according to needs as determined by the committee</i>					
To individuals					
	Hardship relief		-	4,980	4,980
	In memory		-	-	-
			-	23,446	23,446
			-	23,446	23,446

The majority of grants made are in accordance with members wishes: that is, grants are made equalling contributions received. The number of grants per body is governed by the number of specific collections. Relief to individuals is decided by the committee.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2021 *continued*

5 COSTS: CHARITABLE ACTIVITIES

	Unrestricted funds £	Designated Fund £	Restricted funds £	2021 £	2020 £
Direct					
Grants and donations payable note 4	-	-	23,446	23,446	19,212
Preaching, worship and welfare:					
Members	594	-	731	1,325	2,962
Children and young people	-	-	-	-	257
	594	-	24,177	24,771	22,431
Support costs					
Premises (including building work)	4,137	-	-	4,137	6,449
Equipment and refurbishment	1,916	-	-	1,916	1,310
Printing, postage and telephone	527	-	-	527	883
Depreciation	-	6,045	-	6,045	6,060
Bank charges	-	-	-	-	-
	6,580	6,045	-	12,625	14,702
	7,174	6,045	24,177	37,396	37,133

6 GOVERNANCE COSTS

	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Certification fees	-	-	-	-
Licence and searches	163	-	163	159
Training costs to support charity policies	-	-	-	-
Independent examination	-	-	-	250
	163	-	163	409

7 TRUSTEES AND OTHER RELATED PARTIES

	2021	2020
Paid employees by the charity	none	none
Expenses paid to trustees	none	none
Related party transactions with any trustee	none	none

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2021 *continued*

8 TANGIBLE FIXED ASSETS

	Land and Buildings £	Equipment £	£
Valuation			
As at: 31 December 2020	300,000	27,712	327,712
Added	<u>-</u>	<u>-</u>	<u>-</u>
As at: 31 December 2021	<u>300,000</u>	<u>27,712</u>	<u>327,712</u>
Depreciation			
As at: 31 December 2020	60,000	27,531	87,531
Charge for year	<u>6,000</u>	<u>45</u>	<u>6,045</u>
31 December 2021	<u>66,000</u>	<u>27,576</u>	<u>93,576</u>
Net Book Value			
As at: 31 December 2021	<u>234,000</u>	<u>136</u>	<u>234,136</u>
As at: 31 December 2020	<u>240,000</u>	<u>181</u>	<u>240,181</u>

Valuer: Paul Sheppard FRICS, September 2011. Basis: existing use.

Note: Property based on historical cost

	£	
At cost	27,621	
Depreciation	<u>(16,038)</u>	54/93 years from 1967-2059
Net book value	<u>11,583</u>	

9 INVESTMENTS

	2021 £	2020 £
Cash on deposit with Skipton building society	8,246	8,218
Cash on deposit with Mansfield building society	<u>37,017</u>	<u>36,759</u>
	<u>45,263</u>	<u>44,977</u>

These figures are included in cash and bank balances on the balance sheet.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2021

continued

10 CREDITORS: Amounts falling due within one year

	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Accruals	-	-	-	250
	-	-	-	250

11 COMPONENTS OF RESTRICTED FUNDS

	Welfare Fund £	Youth Activities Fund £	Other Preaching Fund £	Local Preaching Fund £	Total £
As at: 31 December 2020	2,689	1,065	-	3,129	6,883
Surplus/(deficit)	(1,026)	368	-	(23)	(681)
As at: 31 December 2021	1,664	1,433	-	3,106	6,203

Welfare funds consist of several sub-funds. These fall into 2 categories:

1. Raised by collection for a specific cause, these are paid over in full in the week of collection
2. Collected from time to time as a reserve.

The balance on the welfare fund represents the balance of donations held after hardship relief payments and is a reserve against future hardship relief payments arising. Its use is at the discretion of the committee.

All the "Other Preaching" funds are collected and paid over within the week to the intended cause.

SHEFFIELD CRISTADELPHIAN ECCLESIA

England & Wales - Charity number 247509

Accounts

CHARITY NUMBER: 247509

SHEFFIELD CHRISTADELPHIAN ECCLESIA

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED: 31 December 2020

SHEFFIELD CHRISTADELPHIAN ECCLESIA
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED: 31 December 2020

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Trustees' Annual Report

for the year:

01/01/2020 to 31/12/2020

Charity name: Sheffield Christadelphian Ecclesia
Charity number: 247509
Charity's principle address Christadelphian Hall
Cemetery Road
Sheffield
S11 8FP

Names of the charity trustees who manage the charity

Trustee Name	Office	Dates Acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Robert Michael Baynham	Secretary		
James Mitchell Todd	Assistant Secretary		
Trevor John Radbourne	Committee		
Thomas James Crowe	Committee		
Peter Norman Hardy	Committee		
Graham Tinson	Committee		

Names of the trustees for the charity (custodian trustees)

Name	Dates Acted if not for whole year
James Mitchell Todd	
Timothy Andrew Latham	
Trevor John Radbourne	

Names and addresses of advisors

Type of adviser	Name	Address
Bankers	Yorkshire Bank	Fargate Sheffield S1 1LL
Treasurer	Rachel Howe	Flat 6 Ladies Spring Court Ladies Spring Grove Sheffield S17 3LR
Independent examiner	Yvonne Evans BSc FCA Aviaccs Limited	29 Moor Close Lane Queensbury Bradford BD13 2NS

Name of chief executive or names of senior staff members

None

Description of the charity's trusts

Type of governing document

Constitution Rules adopted on 11th and 26th April 1938 and subsequent amendments.

How the charity is constituted

An unincorporated association. A self-governing, not for profit religious body with a current membership of 94. We are managed by a Committee of arranging brethren who are elected by the Church membership.

Trustee selection methods

Elected by ballot in the Autumn for the following calendar year.

Additional governance issues

The charity is organised so that the trustees meet at least monthly to manage its affairs.

The committee communicates regularly with the members by the monthly newsletter, copies of trustee meeting minutes and quarterly business meetings and at church services.

Members have the opportunity to approve the minutes, raise issues / propositions and vote at the quarterly meetings.

Sub-committees run such activities as Sunday school, youth group and local preaching.

The charity has no paid employees.

The trustees actively review the major risks which the charity may face on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

No specific major risks are identified.

The trustees hold investments using the general and restricted funds of the charity, but no investments other than interest bearing bank accounts are presently held.

The trustees have a Duty of Care and Corporate Responsibility.

In operating their responsibilities they are mindful of the Biblical command: "Love thy neighbour".

They have implemented recommendations by the Insurers in formulating policy.

They have the following policies

- 1 Health and Safety
- 2 Child Protection
- 3 First Aid
- 4 Data protection

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales require the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) Select suitable accounting policies and apply them consistently;
- (b) Make judgements and estimates that are reasonable and prudent;
- (c) State whether the policies adopted are in accordance with the applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements;
- (d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Objectives of the charity set out in its governing document

The charity's objectives and principal activities are to promote Christadelphian Bible teaching and the relief of hardship, in particular but not exclusively in the Sheffield area.

The charity tries to promote the gospel as written in the Bible so that people can come to God through Jesus Christ, live godly lives and find salvation.

Summary of the main activities undertaken for the benefit in relation to these objects

The charity has been active in preaching the gospel as taught in the Bible in the Sheffield area and in promoting the welfare of its members and contacts. It also supports similar activities throughout the country. Since lockdown in March 2020 we have conducted our services and classes by Zoom. Our Meeting Room re-opened in September with a reduced capacity to address COVID-19 precautions. Six of our members have been unable to attend meetings in person or via Zoom and we have provided them with weekly updates and exhortations.

The activities of the Sunday School and Youth Group were suspended with the onset of COVID-19 lockdown, and subsequently the Youth Group has ceased to function due to a reduction in the number of children and young people who might be able to attend. Both the Sunday School and Youth Group promote Christadelphian understanding of Bible teaching in addition to leisure activities for members' and others' children and young people and we will try to reinstate them when possible, in the future.

The charity has been active in both time and monetary resources in supporting Christadelphian sponsored overseas preaching and welfare activities through organisations such as the Christadelphian Bible Mission.

This year the charity has again received a large number of Iranian asylum seekers who are wanting to convert to Christianity. We have organised translated classes to help them and introduced translation into our Sunday Services. 22 have been baptised into our fellowship during the year. We have also addressed some of their welfare needs, both physical and psychological, and introduced a winter care programme for them to provide monthly supermarket vouchers and a clothing bank. We have also provided supporting letters for their Home Office interviews.

Summary of the main achievements of the charity during the year

Work with children and young people

The Sunday School was suspended at the onset of lockdown and has not yet been reinstated.

The Youth Group was also suspended and was finally closed due to reduced numbers of children and young people and the transfer of one of the Youth Leaders to another ecclesia.

Work with the elderly

Our welfare coordinators continued their visiting and monitoring of elderly and vulnerable members.

Distribution of funds to various charities

We contributed to the following funds which provide support for people overseas, many of whom are not in our fellowship. We receive annual reports (where available) and other information via newsletters to enable us to assess the benefit of our donations. Donations are reviewed annually.:

- Christadelphian Meal-a-Day Fund £1,100
- Christadelphian Samaritan Fund £893
- Christadelphian Bible Mission Project Aid £326
- Christadelphian Bible Mission Welfare £2,279
- Refugee Clothing Relief £302
- Christadelphian Shunem Home (India) £330
- Bartimaeus Fund £110

We contributed to the following funds which provide support for people in the UK who are not in our fellowship. These are all

- St Luke's Hospice £436
- Christadelphian Outreach Group £204

Preaching the Gospel

We carried out weekly preaching activities on Sundays, including a class for Farsi-speaking Asylum Speakers who came to learn about our beliefs. We also ran a midweek Bible Seminar translated into Farsi. Due to Covid-19 restrictions these were carried out on Zoom after March 2020.

We supported the work of preaching in Mozambique and the Seychelles.

This year the charity has again received a large number of Iranian asylum seekers who are wanting to convert to Christianity. We have organised translated classes to help them and introduced translation into our Sunday Services. 22 have been baptised into our fellowship during the year despite the challenges of lockdown. We have also addressed some of their welfare needs, both physical and psychological. In 2019 we had introduced a food bank providing weekly supplements for them. This could not be continued under coronavirus restrictions, but instead we were able to provide grocery vouchers and warm clothing and bedding in the winter months. We acknowledge the help of the Christadelphian Benevolent Fund (£1,820) and the Christadelphian Outreach Group (£1,000) in providing funds to help with this work and we also received monetary gifts from other Christadelphian ecclesias and individuals. We have also provided supporting letters for their Home Office interviews.

Other

We ran a monthly art workshop for asylum seekers, providing practical support for the work of the ASSIST charity until this was disrupted by lockdown.

We held a Spring Study Evening and an Autumn Fraternal meeting.

Our midweek Bible Class was suspended during lockdown and began again on Zoom in September. Zoom has enabled more people to attend.

We provided a virtual Coffee Morning for English speaking members on Zoom. This helped to overcome some of the feelings of isolation due to COVID restrictions.

We have made our Meeting Room available to the Doncaster Christadelphians for baptismal services.

Brief statement of the charity's policy on reserves

All collections for external organisations are paid out in full usually the same week so balanced zero accounts are expected. Internal restricted funds are managed to ensure a balance is maintained appropriate to the planned expenditure. These are topped up as necessary from the general fund so these funds never go into deficit. The general fund is monitored, aiming to keep sufficient reserves to meet any unexpected building maintenance expenditure such as flat roof repair.

Details of any funds materially in deficit

There are no funds in deficit.

Further financial review details

The trustees review the finances monthly with reports presented to the membership for approval at the quarterly business meetings.

Funds

The charity's Income funds fall into two main categories, being unrestricted (for the general purposes of the charity) and restricted (being assigned for specified purposes). Collections for other than the general fund are collected for specific purposes and are therefore restricted.

The designated fund is represented by the Charity's fixed assets.

General Review

The charity continues to have a sound financial position.

The trustees declare they have approved the trustees report above

Signed on behalf of the charity's trustees

Signature 

Full Name Robert Michael Baynham

Position Secretary

Date 13 October 2021

Independent examiner's report to the trustees of Sheffield Christadelphian Ecclesia.

I report on the accounts of the Charity for the year ended 31 December 2020, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts and consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act), as amended by S28 of the Charities Act 2006 does not apply, and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts (under s43 of the Act, as amended):
2. to follow the procedures laid down in the general directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended): and
3. to state whether any particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, the trustees have not met with the requirements to ensure that:

- proper accounting records are kept (in accordance with s41 of the Act); and
- accounts are prepared which agree with the accounting records and comply with the requirements of the Act;
- or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Aviaccs Ltd
29 Moor Close Lane
Queensbury
Bradford
BD13 2NS

13 October 2021

SHEFFIELD CHRISTADELPHIAN ECCLESIA

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED: 31 December 2020

	Notes	Unrestricted funds £	Designated fund £	Restricted funds £	2020 £	2019 £
INCOMING RESOURCES						
Voluntary Income		8,631	-	23,484	32,115	25,239
Activities for generating funds		313	-	-	313	271
Investment Income		378	-	-	378	591
Total incoming resources	3	9,322	-	23,484	32,806	26,101
RESOURCES EXPENDED						
Charitable activities	5	9,854	6,060	21,219	37,133	32,497
Governance costs	6	409	-	-	409	405
Total resources expended		10,263	6,060	21,219	37,542	32,902
Net incoming/(outgoing) resources before transfers and capital expenditure		(941)	(6,060)	2,265	(4,736)	(6,798)
Gross transfers between funds		(1,478)	-	1,478	-	-
Net movement in funds		(2,419)	(6,060)	3,743	(4,736)	(6,798)
Total funds brought forward		45,397	246,241	3,139	294,777	301,575
TOTAL FUNDS CARRIED FORWARD		42,978	240,181	6,882	290,041	294,777

There were no recognised gains or losses in the year other than those included in the Statement of Financial Activities.

The notes on pages 11 to 16 form part of these financial statements.

SHEFFIELD CRISTADELPHIAN ECCLESIA

BALANCE SHEET

AS AT: 31 December 2020

	Notes	2020 £	2020 £	2019 £	2019 £
FIXED ASSETS					
Tangible assets	8		240,181		246,241
Current Assets					
Cash at bank and in hand		50,111		48,787	
Current Liabilities	10	<u>(250)</u>		<u>(250)</u>	
NET CURRENT ASSETS			<u>49,861</u>		<u>48,537</u>
NET ASSETS			<u><u>290,042</u></u>		<u><u>294,778</u></u>
 FUNDS					
Restricted funds	11		6,883		3,140
Designated Fixed Asset fund			240,181		246,241
Unrestricted funds			<u>42,978</u>		<u>45,397</u>
			<u><u>290,042</u></u>		<u><u>294,778</u></u>

Approved by the trustees on

13 October 2021

SHEFFIELD CHRISTADELPHIAN ECCLESIA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED:

31 December 2020

1 ACCOUNTING POLICIES

A Basis of preparation of accounts

Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005)

In the previous financial year SORP 2000 was used. Comparatives have been restated in line with SORP 2005. No prior year adjustment is needed and the gross total income, outgoings and reserves are not changed as a result.

B Tangible fixed assets for use by the charity and depreciation

Fixed assets are capitalised and depreciation is calculated appropriate to the anticipated life of the asset.

Fixed assets are depreciated over their estimated useful life:

Land and buildings (at valuation)	Over remainder of lease (but see note 8)
Equipment (at cost)	25% on the reducing balance

The trustees consider that the residual value of fixed assets at the end of their estimated useful life will be insignificant.

The balance of fixed assets is represented by an equivalent balance in the designated fund.

Note: The buildings were erected in 1967 and 50 years from then was 2017. This is unrealistically soon, so the trustees consider the life of the building will be 50 years from the beginning of the financial year 2010. The buildings would then be fully depreciated at the end of 2059.

C Balances on restricted funds.

The balance on restricted funds represents the accumulated surplus or deficit of incoming resources over resources expended, on an accruals basis.

D Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

E Corporation tax

The charitable activities of the charity are exempt from corporation tax.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2020

continued

2 ACCOUNTANCY

	Unrestricted funds £	Restricted funds £	2020 £	2019 £
Independent examination	250	-	250	250

3 GRANTS AND OTHER INCOME RECEIVABLE BY FUND

	Unrestricted funds £	Restricted funds £	2020 £	2019 £
Voluntary Income				
Donations and collections	6,938	21,834	28,772	20,510
Bequest	-	-	-	1,000
Tax credit	1,693	1,650	3,343	3,729
	8,631	23,484	32,115	25,239
Activities for generating funds	313	-	313	271
Interest (gross)	378	-	378	594
	9,322	23,484	32,806	26,104

The charity claims from HM Revenue & Customs gift aid calculated on the net donations from basic rate taxpayers of those who sign up to the scheme. The repayment is 20/80 of eligible income.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2020 *continued*

4 GRANTS AND DONATIONS PAYABLE

			Unrestricted funds £	Restricted funds £	2020 £
To Institutions					
Category	Body	Purpose (if not self-explanatory)			
Welfare	Bible Mission Projects		-	326	
Welfare	Bible Mission Welfare		-	2,279	
Welfare	Isolation league		-	212	
Welfare	Outreach		-	204	
Welfare	Various rest/nursing homes		-	2,026	
Welfare	Central Benevolent fund		-	374	
Welfare	Refugee Clothing		-	302	
Welfare	St Luke's Hospice		-	436	
Welfare	Cancer Research		-	-	
Welfare	Bartimaeus		-	110	
Welfare	Shunem		-	330	
Welfare	Samaritan		-	893	
Welfare	Jewish Relief Child appeal		-	-	
Welfare	Meal a day		-	1,101	
Welfare	Alzheimer's Society		-	-	
			-	8,593	8,593
Preaching	Bible Mission		-	1,587	
Preaching	Mozambique/Seychelles		-	1,449	
Preaching	Appeals	Christadelphian premises (worldwide)	-	-	
Preaching	C.A.L.S	Preaching coordination and materials	-	411	
Preaching	Christadelphian office	Preaching	-	195	
Preaching	Northern Prophecy Day	Preaching	-	-	
			-	3,642	3,642
					12,235
<i>All the items above are paid over straightaway, equal to the amount collected</i>					
<i>The items below are paid according to needs as determined by the committee</i>					
To individuals					
	Hardship relief		-	6,977	6,977
	In memory		-	-	-
			-	19,212	19,212

The majority of grants made are in accordance with members wishes: that is, grants are made equalling contributions received. The number of grants per body is governed by the number of specific collections. Relief to individuals is decided by the committee.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2020 *continued*

5 COSTS: CHARITABLE ACTIVITIES

		Unrestricted funds £	Designated Fund £	Restricted funds £	2020 £	2019 £
Direct						
Grants and donations payable	note 4	-	-	19,212	19,212	14,910
Preaching, worship and welfare:						
Members		1,212	-	1,750	2,962	5,470
Children and young people		-	-	257	257	1,070
		1,212	-	21,219	22,431	21,450
Support costs						
Premises (including building work)		6,449	-	-	6,449	4,324
Equipment and refurbishment		1,310	-	-	1,310	306
Printing, postage and telephone		883	-	-	883	336
Depreciation		-	6,060	-	6,060	6,081
Bank charges		-	-	-	-	-
		8,642	6,060	-	14,702	11,047
		9,854	6,060	21,219	37,133	32,497

6 GOVERNANCE COSTS

		Unrestricted funds £	Restricted funds £	2020 £	2019 £
Certification fees		-	-	-	-
Licence and searches		159	-	159	155
Training costs to support charity policies		-	-	-	-
Independent examination		250	-	250	250
		409	-	409	405

7 TRUSTEES AND OTHER RELATED PARTIES

		2020	2019
Paid employees by the charity		none	none
Expenses paid to trustees		none	none
Related party transactions with any trustee		none	none

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2020 *continued*

8 TANGIBLE FIXED ASSETS

	Land and Buildings £	Equipment £	£
Valuation			
As at: 01 January 2020	300,000	27,712	327,712
Added	<u>-</u>	<u>-</u>	<u>-</u>
As at: 31 December 2020	<u>300,000</u>	<u>27,712</u>	<u>327,712</u>
Depreciation			
As at: 01 January 2020	54,000	27,471	81,471
Charge for year	<u>6,000</u>	<u>60</u>	<u>6,060</u>
31 December 2020	<u>60,000</u>	<u>27,531</u>	<u>87,531</u>
Net Book Value			
As at: 31 December 2020	<u>240,000</u>	<u>181</u>	<u>240,181</u>
As at: 01 January 2020	<u>246,000</u>	<u>241</u>	<u>246,241</u>

Valuer: Paul Sheppard FRICS, September 2011. Basis: existing use.

Note: Property based on historical cost

	£	
At cost	27,621	
Depreciation	<u>(15,912)</u>	53/92 years from 1967-2059
Net book value	<u>11,709</u>	

9 INVESTMENTS

	2020 £	2019 £
Cash on deposit with Nottingham building society	-	-
Cash on deposit with Skipton building society	8,218	8,162
Cash on deposit with Mansfield building society	<u>36,759</u>	<u>36,436</u>
	<u>44,977</u>	<u>44,598</u>

These figures are included in cash and bank balances on the balance sheet.

SHEFFIELD CHRISTADELPHIAN ECCLESIA

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED:**

31 December 2020

continued

10 CREDITORS: Amounts falling due within one year

	Unrestricted funds £	Restricted funds £	2020 £	2019 £
Accruals	250	-	250	250
	250	-	250	250

11 COMPONENTS OF RESTRICTED FUNDS

	Welfare Fund £	Youth Activities Fund £	Other Preaching Fund £	Local Preaching Fund £	Total £
As at: 01 January 2020	-	850	-	2,290	3,140
Surplus/(deficit)	2,689	215	-	839	3,743
As at: 31 December 2020	2,689	1,065	-	3,129	6,883

Welfare funds consist of several sub-funds. These fall into 2 categories:

1. Raised by collection for a specific cause, these are paid over in full in the week of collection.
2. Collected from time to time as a reserve.

The balance on the welfare fund represents the balance of donations held after hardship relief payments and is a reserve against future hardship relief payments arising. Its use is at the discretion of the committee.

All the "Other Preaching" funds are collected and paid over within the week to the intended cause.