

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

CONTENTS	Page
Report of the Trustees	
Section A Reference and Administrative Details	3
Section B Structure. Governance and Management	4
Section C Objectives and activities	5
Section D Achievements and performance	5
Section E Financial review	7
Section F Other optional information	7
Section G Declaration	7
 Independent Examiner's Report	 8
 Statement of financial activities	 9
 Balance sheet	 10
 Notes forming part of the financial statements	 11

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 CHRISTADELPHIAN 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>290,042</u>		<u>294,778</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>290,042</u>		<u>294,778</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
<i>All the items above are paid over straightaway, equal to the amount collected</i>					12,235
<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	-	-	-
As at: 31 December 2020	300,000	27,712	327,712
Depreciation			
As at: 01 January 2020	54,000	27,471	81,471
Charge for year	6,000	60	6,060
31 December 2020	60,000	27,531	87,531
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	36,759	36,436
	<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.