

CHARITY NUMBER: 247509

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 CHRISTADELPHIAN 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

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	-	-	-
As at: 31 December 2021	300,000	27,712	327,712
Depreciation			
As at: 31 December 2020	60,000	27,531	87,531
Charge for year	6,000	45	6,045
31 December 2021	66,000	27,576	93,576
Net Book Value			
As at: 31 December 2021	234,000	136	234,136
As at: 31 December 2020	240,000	181	240,181

Valuer: Paul Sheppard FRICS, September 2011.

Basis: existing use.

Note: Property based on historical cost

	£	
At cost	27,621	
Depreciation	(16,038)	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	37,017	36,759
	45,263	44,977

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.