

**CHARITY NUMBER: 247509**

# **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  
29 Moor Close Lane  
Queensbury  
Bradford  
BD13 2NS

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 £
<b>INCOMING RESOURCES</b>						
Voluntary Income		7,187	-	28,860	36,047	50,967
Activities for generating funds		439	-	-	439	679
Investment Income		499	-	-	499	286
<b>Total incoming resources</b>	<b>3</b>	<b>8,125</b>	<b>-</b>	<b>28,860</b>	<b>36,985</b>	<b>51,932</b>
<b>RESOURCES EXPENDED</b>						
Charitable activities	5	7,150	6,034	36,017	49,201	37,396
Governance costs	6	209	-	-	209	163
<b>Total resources expended</b>		<b>7,359</b>	<b>6,034</b>	<b>36,017</b>	<b>49,410</b>	<b>37,559</b>
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
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>55,401</b>	<b>228,102</b>	<b>8,487</b>	<b>291,990</b>	<b>304,415</b>

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 2022

	Notes	2022 £	2022 £	2021 £	2021 £
<b>FIXED ASSETS</b>					
Tangible assets	8		228,102		234,136
<b>Current Assets</b>					
Cash at bank and in hand		63,888		70,279	
<b>Current Liabilities</b>	10	<u>-</u>		<u>-</u>	
<b>NET CURRENT ASSETS</b>			<u>63,888</u>		<u>70,279</u>
<b>NET ASSETS</b>			<u>291,990</u>		<u>304,415</u>
<b>FUNDS</b>					
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 CRISTADELPHIAN 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 £
<b>Voluntary Income</b>				
Donations and collections	6,318	28,860	35,178	24,510
Bequest	869	-	869	23,753
Tax credit	-	-	-	2,704
	<b>7,187</b>	<b>28,860</b>	<b>36,047</b>	<b>50,967</b>
Activities for generating funds	439	-	439	679
Interest (gross)	499	-	499	286
	<b>8,125</b>	<b>28,860</b>	<b>36,985</b>	<b>51,932</b>

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 £
<b>To Institutions</b>					
<b>Category</b>	<b>Body</b>	<b>Purpose (if not self-explanatory)</b>			
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	
			-	24,159	24,159
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	
			-	4,039	4,039
<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>					
<b>To individuals</b>					
	Hardship relief		-	4,477	4,477
	In memory		-	-	-
			-	32,675	32,675

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 £
<b>Direct</b>					
Grants and donations payable					
note 4	-	-	32,675	32,675	23,446
Preaching, worship and welfare:					
Members	1,917	-	3,342	5,259	1,325
Children and young people	-	-	-	-	-
	<b>1,917</b>	<b>-</b>	<b>36,017</b>	<b>37,934</b>	<b>24,771</b>
<b>Support costs</b>					
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	-
	<b>5,233</b>	<b>6,034</b>	<b>-</b>	<b>11,267</b>	<b>12,625</b>
	<b>7,150</b>	<b>6,034</b>	<b>36,017</b>	<b>49,201</b>	<b>37,396</b>

### 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	-	-	-	-
	<b>209</b>	<b>-</b>	<b>209</b>	<b>163</b>

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

Valuer: Paul Sheppard FRICS, September 2011.

Basis: existing use.

Note: Property based on historical cost

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

### 9 INVESTMENTS

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

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.