

CHARITY NUMBER: 247509

SHEFFIELD CHRISTADELPHIAN ECCLESIA

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED: 31 December 2023

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Trustees' Annual Report

for the year:

01/01/2023 to 31/12/2023

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 | 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

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 116 at the beginning of the year, rising to 140 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 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 CRISTADELPHIAN 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 | - | | - | |
| NET CURRENT ASSETS | | | 73,067 | | 63,888 |
| NET ASSETS | | | 295,143 | | 291,990 |
| FUNDS | | | | | |
| Restricted funds | 11 | | 11,428 | | 8,487 |
| Designated Fixed Asset fund | | | 222,076 | | 228,102 |
| Unrestricted funds | | | 61,639 | | 55,401 |
| | | | 295,143 | | 291,990 |

Approved by the trustees on

16 October 2024

SHEFFIELD CHRISTADELPHIAN 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 | - | - | - |
| As at: 31 December 2023 | 300,000 | 27,712 | 327,712 |
| Depreciation | | | |
| As at: 31 December 2022 | 72,000 | 27,610 | 99,610 |
| Charge for year | 6,000 | 26 | 6,026 |
| 31 December 2023 | 78,000 | 27,636 | 105,636 |
| Net Book Value | | | |
| As at: 31 December 2023 | 222,000 | 76 | 222,076 |
| As at: 31 December 2022 | 228,000 | 102 | 228,102 |

Valuer: Paul Sheppard FRICS, September 2011.

Basis: existing use.

Note: Property based on historical cost

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

9 INVESTMENTS

| | 2023 £ | 2022 £ |
|---|-----------|-----------|
| Cash on deposit with Skipton building society | 8,543 | 8,309 |
| Cash on deposit with Mansfield building society | 55,604 | 37,453 |
| | 64,147 | 45,762 |

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.