

WHIRLOW GRANGE LIMITED

England & Wales · Charity number 701073

Details

Other names	ST BARTHOLOMEW'S CHURCH (SHEFFIELD) LIMITED, ST BARTHOLOMEW'S CHURCH (SHEFFIELD) LTD
Status	Registered
Legal form	Charitable company
Company number	02236179
Registered	1989-02-20
Register	View on the Charity Commission register

Contact

Address	Whirlow Spirituality Centre Whirlow Grange Close Sheffield S11 9SY
Phone	01142353704
Email	manager@whirlowgrange.co.uk
Website	www.whirlowspiritualitycentre.co.uk

Activities

Objects: 4.1 THE OBJECTS ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING FOR THE PUBLIC BENEFIT: 4.1.1 THE ADVANCEMENT OF THE CHRISTIAN RELIGION; 4.1.2 THE ADVANCEMENT OF CHRISTIAN EDUCATION; 4.1.3 SUCH OTHER CHARITABLE PURPOSES AS THE DIRECTORS IN THEIR ABSOLUTE DISCRETION THINK FIT, AFTER CONSULTATION WITH THE BISHOP OF SHEFFIELD'S COUNCIL. 4.2 IN ACHIEVING ITS OBJECTS, THE CHARITY WILL WORK IN ACCORDANCE WITH THE PRINCIPLES AND PRACTICES OF THE CHURCH OF ENGLAND AND CHURCHES DESIGNATED PURSUANT TO THE CHURCH OF ENGLAND (ECUMENICAL RELATIONS) MEASURE 1988 AND/OR CHURCHES IN COMMUNION WITH THE CHURCH OF ENGLAND, AS SET OUT IN THE CANONS.

Activities: PROVISION OF CHRISTIAN EDUCATIONPROVISION OF CHRISTIAN WORSHIP

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** DIOCESE OF SHEFFIELD
- Barnsley
- Doncaster
- Rotherham
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£100,020	£105,038	-	-
2023-12-31	£91,413	£73,417	-	-
2022-12-31	£84,447	£60,965	-	-
2021-12-31	£73,912	£65,036	-	-
2020-12-31	£79,126	£58,044	-	-

Trustees

Name	Role	Appointed
Rt Rev Richard Finn Blackburn	Chair	2020-06-15
Andrew Locke		2025-09-15
Chrpstine Hinde		2024-06-12
Dr Christine Bernadette Wood		2025-09-15
John Steven Cowling		2024-09-16
Judith Jessop		2024-06-10
MR D F BOOKER		
Mary Miranda Franklyn Bowen		2024-06-12
Rev Rev Peter William Goodman		2022-09-12
Revd Canon Mark Edward Brown		2021-06-14

Linked charities

- THE WHIRLOW GRANGE TRUST, SHEFFIELD (701073-1)

WHIRLOW GRANGE LIMITED

England & Wales - Charity number 701073

Accounts

CHARITY REGISTRATION NUMBER 701073

COMPANY REGISTRATION NUMBER 02236179

WHIRLOW GRANGE LIMITED

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024



WHIRLOW GRANGE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

President	The Bishop of Sheffield - (ex officio)	
Directors	The Rt Rev'd. Richard Blackburn (Chair)	(Bos)
	David Booker	(W)
	Miranda Bowen	(WGL)
	Rev Canon Mark Brown	(ASE)
	John Cowling	(BC)
	Rev Bill Goodman	(BC)
	Chrissie Hinde	(EP)
	Rev Judith Jessop	(EP)
	Mary Sutton	(WGL)

BoS = appointed by Bishop of Sheffield, ASE = Vicar of All Saints Ecclesall (ex officio),
WGL = appointed by WGL directors, W = former Whirlow Grange Trustee,
BC = Bishop of Sheffield's Bishop's Council, EP = Ecumenical Partners

Secretary David Booker

Chaplain Alison Richards

Events Coordinator Hannah Walter

**Administrator and
Operations Coordinator** John Harrison (Ceased 31 May 2024)
Robert Hawksworth (Commenced 11 November 2024)

Charity number 701073

Company number 02236179

Registered office Whirlow Spirituality Centre
Whirlow Grange Close
Sheffield
S11 9SY

Independent examiner UHY Hacker Young
6 Broadfield Court
Broadfield Way
Sheffield
S8 0XF

Bankers Virgin Money
66 Fargate
Sheffield
S1 2HE

WHIRLOW GRANGE LIMITED

CONTENTS

	Page
Trustees report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7 - 8
Notes to the financial statements	9 - 21

WHIRLOW GRANGE LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The Directors present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objectives of the charity are the advancement of Christian religion and the advancement of Christian education.

In planning our objectives for the year and planning our activities, the trustees have considered the charity commissions guidance on public benefit.

Public worship is held in the chapel each Tuesday and Sunday.

Whirlow Grange Trust (the trust)

The trust had for many years owned the freehold of the land and buildings at Whirlow Grange. Following a Charity Commission Scheme on 17 June 2004 the Trust's objects were changed to further the objects of the company and the Trust's freehold property encompassing the Whirlow Grange conference centre was identified as permanent endowment of the Trust.

In addition a uniting direction was made so that the company and the trust be treated as a single charity for the purpose of administration and accounts. Further details are provided in note 6 to the accounts.

Following the sale of the conference centre and grounds in August 2014 the proceeds have been invested in quoted investments and this remains as part of the functional endowment of the charity.

Supporters and volunteers

The charity is fortunate in having a significant group of supporters and volunteers without whom it would be difficult to operate. The board wishes to put on record its deepest thanks for their financial and practical commitment and hard work that ensures that both property and programme are presented to the highest standard.

WHIRLOW GRANGE LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Whirlow Spirituality Centre at the Chapel of the Holy Spirit

2024 has been a year of consolidation for the Spirituality Centre. Alison Richards, the Chaplain, is now established in her ministry and leadership at the Centre. Dedicated and experienced volunteers have continued to lead regular services, worship and reflective activities and new volunteers have been recruited across the range of activities. John Harrison left employment at the Centre in May 2024. After a considered recruitment process Hannah Walter was appointed as the Events & Communications Coordinator in April 2024. Rob Hawksworth was appointed as Administration and Operations Coordinator in November 2024 after the role was covered by a consultant for an interim period. Three trustees reached the end of their terms of appointment in June 2024 and three new trustees were appointed to replace them. Throughout the year the Centre offered a consistent ministry of peace, reflection and hospitality.

External bookings of the Centre remained stable, with 69 bookings in 2024, as against 68 in 2023. These were from a range of Christian groups and also other organisations offering learning, reflective and therapeutic activities, often informed by wider faith and spiritual traditions. Several organisations made regular bookings, principally the Diocese of Sheffield Education Team, for the Art of Spiritual Accompaniment course, St Hild's theological college for a Baptist ministry formation group, a regular yoga group and, less frequently, a Buddhist inspired meditation group and a group coming together to sing spiritual songs. Positive efforts to reach out to church groups who may not think that Whirlow was a place that would welcome them were successful, with a black-majority young Christian group, a South Asian community church and a Chinese community church all using the Centre. The Centre was also used on two occasions as a polling station for local and national elections, which brought many local people through the doors, some of whom chose to sit for a while in the gardens and some who wished to talk to the Chaplain. The poustinias and gardens continued to be well used, demonstrating an ongoing need for a quiet space by individuals and those meeting for spiritual accompaniment.

As reported a year ago, numbers attending the reflective communion services increased in late 2023 and have remained at a high level throughout the year. Numbers have also been slightly higher for the monthly reflective activities that are offered at the Centre.

Regular Worship/Events	Estimated average 2023	Estimated average 2024
Reflective communion (weekly)	26	35
Space to Reflect (monthly)	14	15
Simple Quiet Days (monthly)	8	10
Space to Be (weekly)	12	12
Contemplative Dialogue (monthly)	10	11
Praying Without Words Online (monthly)	6	9

WHIRLOW GRANGE LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

A varied spirituality programme was offered throughout the year. Lent began early and a Lent course focused on the mystical writings contained in the Gospel of Thomas was well attended and received. A textile art exhibition during Lent- entitled Lament- was very well received. It included a well-attended Quiet Day followed by a concert given by the Steel City Clerks which was fully booked. Father Grant Naylor from St Matthew's Church Carver Street led Quiet Days in Lent and Advent which brought in some new faces to the Centre. Holy week and Easter saw a full programme of reflections, an Agape and vigil on Maundy Thursday, Stations of the Cross on Good Friday and a sunrise communion service on Easter day. All were well attended and much appreciated. During the summer months a day reflecting on icons, a course on "Questionable Masculinity" and an afternoon of "Soul Stitching" were offered, with the last being fully booked and with a waiting list. Some evening contemplative walks were less well attended but appreciated by those who came. An early summer residential retreat at Wydale Hall didn't recruit as well as hoped but went ahead. That prompted a decision to pause residential retreats. A non-residential weekend retreat was offered in October and fully booked, which seemed to provide a good alternative. The Autumn had a full and well attended programme, including some additional Sunday evening events, another fully booked day using craft as a way into reflection and a series on the Quaker Testimonies. This led on to four Advent Quiet Days and another successful Contemplative Carols and Turn of the Year event to close the year. As previously, the role of volunteer hosts and facilitators is hugely appreciated and valuable, enabling us to offer events that are very affordable and well-resourced.

Our partnership with All Saints, Ecclesall (ASE) continued to visibly offer benefits to many. The regular Community Bible Study sessions on Friday mornings welcome many participants, and ASE again used the Centre for a session on Prayer as part of their Parish Away Day in October. We jointly hosted a service for Baby Loss, led by Jo Hird, St Luke's Hospice chaplain also in October, which offered a space to come together for grieving families. Underpinning the work of the Centre is our partnership arrangement with ASE which supports the financial management of the Chapel and Centre.

As we look ahead to 2025 we are grateful for the work and commitment of all our trustees, acknowledging the work and support given by Chris Ellis, Rosemary Murphy and Peter Rainford, who stepped down this year.

Financial review

The SOFA shows total income of £100,020 (2023: £91,413) and total expenditure of £105,038 (2023: £73,417) resulting in a deficit for the year of £5,018 (2023: surplus £17,996). The main reason for the increase in expenses in 2024 is that the Charity paid a full 12 months salary of our Chaplain, whereas in 2023 the Chaplain commenced employment in September and only 4 months salary was paid. The Trustees are grateful to the Church Burgesses Trust which made a grant of £5,000 to assist in funding this expenditure. The Endowment Fund increased by the unrealised gains on the Charity's holding of CCLA investments of £29,131 (2023: £73,272) to leave the balance on Endowment Fund at £1,561,871 (2023: £1,532,740). Total funds at 31 December 2024 amounted to £1,661,903 (2023: £1,637,790).

Reserves Policy

At 31 December 2024 the charity had reserves, as shown above, exceeding £1.6m. However the majority of these funds are held as Endowment funds. The balance on unrestricted funds of £100,032 is, in the directors' view, sufficient to fund 6 months running costs, which are budgeted at approx. £55,000.

Grants to Organisations and Individuals

The board sets aside a proportion of its income each year to provide grants to organisations and individuals in support of Christian Education and Personal Christian Spiritual Growth. Grants made in the year amounted to £6,743 comprising 18 grants to individuals and grants of £250 to St Leonard's Community Church, £250 to Wadsley Church PCC and £500 to the Sheffield Methodist Circuit.

WHIRLOW GRANGE LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

Legal Structure and Charitable Status

The company is limited by Guarantee and does not have any share capital. It is a registered charity (number 701073). The company is governed by its Memorandum and Articles of Association.

Appointment of Directors

The Bishop of Sheffield is the president of the charitable company. The president's appointee as Director & Chair is Bishop Richard Blackburn. Two directors are appointed by the Bishop of Sheffield Bishop's council, two by ecumenical partners and two by the company's directors. The vicar of All Saints Ecclesall is a director ex officio. In addition one director is a former Whirlow Grange Trustee.

Organisational Structure

The board of directors administers the charitable company and meets quarterly. The Chaplain, is responsible for the programme of Spirituality, Christian education and training, chapel services and related activities

The Directors who served during the year and up to the date of signature of the financial statements were:

Rt Rev Richard Blackburn	
Rev Joy Adams	(Resigned 26 February 2024)
David Booker	
Miranda Bowen	(Appointed 10 June 2024)
Rev Canon Mark Brown	
John Cowling	(Appointed 16 September 2024)
Rev Christopher Ellis	(Retired 10 June 2024)
Rev Bill Goodman	
Chrissie Hinde	(Appointed 10 June 2024)
Rev Judith Jessop	(Appointed 10 June 2024)
Rosemary Murphy	(Retired 10 June 2024)
Canon Peter Rainford	(Retired 10 June 2024)
Mary Sutton	

The Trustees report was approved by the Board of Directors.

David Booker
Director

13 June 2025

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF WHIRLOW GRANGE LIMITED

I report to the Directors on my examination of the financial statements of Whirlow Grange Limited (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the Directors of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Michael Mealing
UHY Hacker Young

Chartered Accountants

Dated: 13 June 2025

WHIRLOW GRANGE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
		funds	funds	funds		funds	funds	funds	
		2024	2024	2024	2024	2023	2023	2023	2023
	Notes	£	£	£	£	£	£	£	£
<u>Income from:</u>									
Donations and grants	3	20,499	5,000	-	25,499	17,760	1,666	-	19,426
Charitable activities	4	22,365	-	-	22,365	21,969	-	-	21,969
Investments	5	52,156	-	-	52,156	50,018	-	-	50,018
Total income		95,020	5,000	-	100,020	89,747	1,666	-	91,413
<u>Expenditure on:</u>									
Charitable activities	6	100,038	5,000	-	105,038	71,751	1,666	-	73,417
Net gains/(losses) on investments	11	-	-	29,131	29,131	-	-	73,272	73,272
Net (outgoing)/incoming resources before transfers		(5,018)	-	29,131	24,113	17,996	-	73,272	91,268
Net movement in funds		(5,018)	-	29,131	24,113	17,996	-	73,272	91,268
Fund balances at 1 January 2024		105,050	-	1,532,740	1,637,790	87,054	-	1,459,468	1,546,522
Fund balances at 31 December 2024		100,032	-	1,561,871	1,661,903	105,050	-	1,532,740	1,637,790

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WHIRLOW GRANGE LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	13		110,000		110,000
Investments	14		1,447,861		1,418,730
			<u>1,557,861</u>		<u>1,528,730</u>
Current assets					
Debtors	15	3,393		4,923	
Cash at bank and in hand		106,452		110,726	
		<u>109,845</u>		<u>115,649</u>	
Creditors: amounts falling due within one year	16	(5,803)		(6,589)	
Net current assets			<u>104,042</u>		<u>109,060</u>
Total assets less current liabilities			<u>1,661,903</u>		<u>1,637,790</u>
Capital funds					
Endowment funds - general	17		1,561,871		1,532,740
Income funds					
Unrestricted funds	18		100,032		105,050
			<u>1,661,903</u>		<u>1,637,790</u>

WHIRLOW GRANGE LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2024

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 13 June 2025

Rt Rev Richard Blackburn
Directors

David Booker

Company registration number 02236179

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Whirlow Grange Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Whirlow Spirituality Centre, Whirlow Grange Close, Sheffield, S11 9SY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount or include conditions restricting them to expenditure in a specified period, in which case they are recognised in that period. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Partnership with All Saints Eccleshall

A partnership has been established between Whirlow Grange Limited and the parish of All Saints Ecclesall PCC to run the chapel and adjoining office and meeting rooms. Income and expenses are shared by the partners equally and accounted for on a quarterly basis. The figures in the accounts reflect the charity's 50% share of income and expenses in the year.

1.6 Tangible fixed assets

Tangible fixed assets comprise the land associated with the Whirlow Spirituality Centre and the adjacent meeting room and office connected to the Chapel of the Holy Spirit. They are initially measured at cost and subsequently measured at cost or valuation and are subject to an annual impairment review.

The freehold land and buildings are not depreciated as the directors consider them to have an indefinitely long useful life. In addition, depreciation charge and accumulated depreciation are not considered to be material as the assets have a very long useful life and the residual value of the assets are not materially different from their carrying value.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and grants

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	20,499	-	20,499	17,760	-	17,760
Grants receivable	-	5,000	5,000	-	1,666	1,666
	<u>20,499</u>	<u>5,000</u>	<u>25,499</u>	<u>17,760</u>	<u>1,666</u>	<u>19,426</u>
Donations and gifts						
Donations	17,307	-	17,307	15,005	-	15,005
Gift Aid Recovered	3,192	-	3,192	2,755	-	2,755
	<u>20,499</u>	<u>-</u>	<u>20,499</u>	<u>17,760</u>	<u>-</u>	<u>17,760</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Spirituality centre events programme	10,250	11,068
Partnership with All Saints Ecclesall PCC	12,115	10,901
	<u>22,365</u>	<u>21,969</u>

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from charitable activities (Continued)

Charitable trading income

The trust benefits from the involvement and support of its volunteers, details of which are given in our annual report. In accordance with FRS102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	300	300
Income from listed investments	46,602	45,238
Interest receivable	5,254	4,480
	<u>52,156</u>	<u>50,018</u>

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Charitable activities

	Total 2024	Total 2023
	£	£
Spirituality Centre Events Programme	13,005	13,417
Partnership with All Saints Ecclesall PCC - Chapel expenses	9,406	8,674
	<u>22,411</u>	<u>22,091</u>
Grants payable (see note 7)	6,743	4,270
Support costs (see note 8)	75,884	47,056
	<u>105,038</u>	<u>73,417</u>
Analysis by fund		
Unrestricted funds	100,038	71,751
Restricted funds	5,000	1,666
	<u>105,038</u>	<u>73,417</u>

Spirituality Centre Events Programme

Speaker fees and retreat costs	9,295	10,337
Partnership charges for use of Spirituality Centre	3,710	3,080
	<u>13,005</u>	<u>13,417</u>

The charity has continued to provide a programme of events in the year and the income and expenditure figures in the accounts reflect fees paid for these chargeable events and their related expenses.

Partnership with All Saints Ecclesall PCC

Chapel expenses	9,406	8,674
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A Partnership has been established between Whirlow Grange Limited and the parish of all Saints Ecclesall PCC to run the chapel, adjoining offices and meeting rooms. Income and expenses are shared by the partners equally. The figures in the accounts reflect the charity's 50% share.

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Grants payable

	Total 2024	Total 2023
	£	£
Grants to institutions:		
St Philips Church	-	230
St Leonard's Community Church	250	-
Wadsley Church PCC	250	-
Sheffield Methodist Circuit	500	-
	<hr/>	<hr/>
	1,000	230
Grants to individuals (18 grants)	5,743	4,040
	<hr/>	<hr/>
	6,743	4,270
	<hr/> <hr/>	<hr/> <hr/>

8 Support costs

	2024	2023
	£	£
Partnership charge for use of Spirituality centre	5,425	5,110
Repairs and maintenance	1,326	293
Recharged salaries, office running costs, IT and website	66,148	38,479
Professional charges	2,985	3,174
	<hr/>	<hr/>
	75,884	47,056
	<hr/> <hr/>	<hr/> <hr/>

Support costs includes payments to the auditors of £2,380 (2024-£2,634) for independent examiner fees.

9 Directors

None of the Directors (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

10 Employees

The administrator, the events coordinator and the Chaplain were employed by All Saints Ecclesall. Employment costs incurred by All Saints were re-charged in full to Whirlow Grange and are included in support costs.

There were no directly employed members of staff in either of the current year or prior year.

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

10 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

11 Gains and losses on investments

	Endowment funds 2024 £	Endowment funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	29,131	73,272

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings £
Cost or valuation	
At 1 January 2024	110,000
At 31 December 2024	110,000
Carrying amount	
At 31 December 2024	110,000
At 31 December 2023	110,000

Land and buildings with a carrying amount of £110,000 were revalued in November 2014 by Fowler Sandford Chartered Surveyors whom are not connected with the Charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties. The directors do not consider the valuation to have materially changed from this date.

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Tangible fixed assets

(Continued)

The directors are of the opinion that the estimated useful economic life of the freehold building exceeds 50 years and as the asset has a residual value at least equal to its valuation no impairment has been charged.

14 Fixed asset investments

	COIF investments fund	COIF property fund	COIF fixed interest fund	Total
	£	£	£	£
Cost or valuation				
At 1 January 2024	852,703	288,517	277,510	1,418,730
Valuation changes	19,263	1,382	8,486	29,131
At 31 December 2024	<u>871,966</u>	<u>289,899</u>	<u>285,996</u>	<u>1,447,861</u>
Carrying amount				
At 31 December 2024	<u>871,966</u>	<u>289,899</u>	<u>285,996</u>	<u>1,447,861</u>
At 31 December 2023	<u>852,703</u>	<u>288,517</u>	<u>277,510</u>	<u>1,418,730</u>

15 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	<u>3,393</u>	<u>4,923</u>

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	3,462	2,957
Accruals and deferred income	2,341	3,632
	<u>5,803</u>	<u>6,589</u>

17 Endowment funds

Endowment funds represent assets which must be held permanently by the Charity. Income arising on the endowment funds can be used in accordance with the objects of the Charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 January 2024 £	Gains and losses £	At 31 December 2024 £
Permanent endowments	1,532,740	29,131	1,561,871
	<u>1,532,740</u>	<u>29,131</u>	<u>1,561,871</u>
Previous year:	At 1 January 2023 £	Gains and losses £	At 31 December 2023 £
Permanent endowments	1,459,468	73,272	1,532,740
	<u>1,459,468</u>	<u>73,272</u>	<u>1,532,740</u>

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	105,050	95,020	(100,038)	100,032
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	87,054	89,747	(71,751)	105,050
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
Fund balances at 31 December 2024 are represented by:								
Tangible assets	-	-	110,000	110,000	-	-	110,000	110,000
Investments	-	-	1,447,861	1,447,861	-	-	1,418,730	1,418,730
Current assets/(liabilities)	100,032	-	4,010	104,042	105,050	-	4,010	109,060
	<u>100,032</u>	<u>-</u>	<u>1,561,871</u>	<u>1,661,903</u>	<u>105,050</u>	<u>-</u>	<u>1,532,740</u>	<u>1,637,790</u>

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Related party transactions

There was no trustee remuneration paid in the year (2024: Nil)

One trustee was paid nil (2023: £844) in respect of retreat and associated travel costs in the year. Under our Partnership arrangement All Saints Ecclesall refunded one half of this amount to the charity

WHIRLOW GRANGE LIMITED

England & Wales - Charity number 701073

Accounts

CHARITY REGISTRATION NUMBER 701073

COMPANY REGISTRATION NUMBER 02236179

WHIRLOW GRANGE LIMITED

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

WHIRLOW GRANGE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

President	The Bishop of Sheffield - (ex officio)	
Directors	The Rt Rev'd. Richard Blackburn (Chair)	(Bos)
	Rev Joy Adams	(CTSY)
	David Booker	(W)
	Rev Christopher Ellis	(CTSY)
	Rev Bill Goodman	(BC)
	Rosemary Murphy	(WGL)
	Canon Peter Rainford	(BC)
	Mary Sutton	(WGL)
	Rev Canon Mark Brown	(ASE)

BoS = appointed by Bishop of Sheffield, ASE = Vicar of All Saints Ecclesall (ex officio),
WGL = appointed by WGL directors, W = former Whirlow Grange Trustee,
BC = Bishop of Sheffield's Bishop's Council, CTSY = Churches together in South Yorkshire

Secretary	David Booker
Chaplain	Rev Joy Adams (Ceased 31 May 2023) Alison Richards (Commenced 4 September 2023)
Events Coordinator	Hannah Walter
Administrator and Operations Coordinator	John Harrison
Charity number	701073
Company number	02236179
Registered office	Whirlow Spirituality Centre Whirlow Grange Close Sheffield S11 9SY
Independent examiner	UHY Hacker Young 6 Broadfield Court Broadfield Way Sheffield S8 0XF
Bankers	Virgin Money 66 Fargate Sheffield S1 2HE

WHIRLOW GRANGE LIMITED

CONTENTS

	Page
Trustees report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7 - 8
Notes to the financial statements	9 - 19

WHIRLOW GRANGE LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The Directors present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objectives of the charity are the advancement of Christian religion and the advancement of Christian education.

In planning our objectives for the year and planning our activities, the trustees have considered the charity commissions guidance on public benefit.

Public worship is held in the chapel each Tuesday and Sunday.

Whirlow Grange Trust (the trust)

The trust had for many years owned the freehold of the land and buildings at Whirlow Grange. Following a Charity Commission Scheme on 17 June 2004 the Trust's objects were changed to further the objects of the company and the Trust's freehold property encompassing the Whirlow Grange conference centre was identified as permanent endowment of the Trust.

In addition a uniting direction was made so that the company and the trust be treated as a single charity for the purpose of administration and accounts. Further details are provided in note 6 to the accounts.

Following the sale of the conference centre and grounds in August 2014 the proceeds have been invested in quoted investments and this remains as part of the functional endowment of the charity.

Supporters and volunteers

The charity is fortunate in having a significant group of supporters and volunteers without whom it would be difficult to operate. The board wishes to put on record its deepest thanks for their financial and practical commitment and hard work that ensures that both property and programme are presented to the highest standard.

WHIRLOW GRANGE LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

2023 was a year of transition for the Spirituality Centre. Rev Joy Adams retired as Chaplain at the end of May, and Alison Richards was appointed Chaplain and began her ministry at the Centre at the beginning of September. Dedicated and experienced volunteers continued to lead regular services, worship and reflective activities supported by Hannah Walter as the interim Events and Communications Coordinator and John Harrison the Administration and Operations Coordinator. The positive work of staff and volunteers in this time of transition ensured that the Centre was able to provide an unbroken ministry of peace, reflection and hospitality throughout the year.

External bookings of the Centre continued to increase, with 68 bookings in 2023 (an increase from 50 in 2022). These were from a range of Christian groups and also other organisations offering learning, reflective and therapeutic activities, often informed by wider faith and spiritual traditions. Several organisations made regular bookings, principally the Diocese of Sheffield Education Team, for the Spiritual Growth and Transformation course, a regular yoga group and, less frequently, a Buddhist inspired meditation group and a group coming together to sing spiritual songs. A balance was held between external bookings, a Centre-organised programme of events and the provision of quiet space. The regular use of the poustinias demonstrated an ongoing need for quiet space by individuals and those meeting for spiritual accompaniment.

The garden and grounds continued to provide an accessible space for those from the local community who wished to take some time for quiet reflection and space. Local dog walkers came through regularly and care workers sometimes brought a resident from a nearby care home to sit in the sunshine and enjoy the birdsong. Volunteers looked after the grounds, in terms of maintenance and development, bringing joy and pleasure to so many. In warmer weather attenders at our services and events used the outside space for prayer and reflection. The year closed with a small fire and short liturgy outside on New Year's Eve as part of the Turn of the Year event.

As we learnt to live with Covid nationally and the impact became less numbers remained steady for our regular worship and reflection events. Numbers attending the reflective communion services in the latter part of the year showed signs of increasing, possibly in response to increased conflict around the world, especially in the Holy Land.

Regular Worship/Events	Average numbers 2022	Estimated average 2023
Reflective communion (weekly)	26	26
Space to Reflect (monthly)	14	14
Simple Quiet Days (monthly)	10	8
Space to Be (weekly)	10*	12
Contemplative Dialogue (monthly)	7*	10
Praying Without Words Online (monthly)	6*	6

**approximated numbers*

WHIRLOW GRANGE LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

The spirituality programme offered by the Centre built on the theme of walking lightly on the earth offered in 2022. There was an art exhibition in April, showing the work of an artist using natural materials and inspiration, and a well-attended day in October focusing on St Francis and eco-spirituality. A Lent course based on the writings of Thomas Merton, a series of reflections on the Stations of the Cross in Holy Week, two Advent Quiet Days and a Contemplative Carol Service marked the seasons of the Christian year. All of these were well attended and received. Resource evenings for Spiritual Accompaniers were offered in the first part of the year and will resume in 2024. Alison Richards offered a short series of events, Seasons of our Souls, in November and a Turn of the Year event on New Years Eve, drawing on Quaker spiritual practices. Residential retreats were held in May and September at St Oswalds Retreat Centre and fully booked, although the September retreat ran with a diminished number due to an outbreak of Covid amongst staff at St Oswalds. One planned event in the autumn, Praying with Icons, was cancelled, due to lack of bookings, but it is hoped to re-imagine and offer something along these lines in 2024. As previously, the role of volunteer hosts and facilitators is hugely appreciated and valuable, enabling us to offer events that are very affordable and well-resourced.

Our partnership with All Saints, Ecclesall (ASE) continued to visibly offer benefits to many. The regular Community Bible Study sessions on Friday mornings welcome many participants, and ASE used the Centre for a session on Prayer as part of their Away Day in September. We jointly hosted a service for Baby Loss, led by Jo Hird, a palliative care chaplain, in October, which was deeply moving and offered a space to come together for grieving families. Underpinning the work of the Centre is our partnership arrangement with ASE which supports the financial management of the Chapel and Centre.

As we look ahead to 2024 we are grateful for the work and commitment of John Harrison, which has enabled the smooth running of the Centre and our welcoming hospitality for the past five years. John will be leaving his role at the Centre in the spring of 2024, and we will be recruiting for his role and the Events and Communication role to build a staff team that will continue upholding the work and ministry of this place.

Financial review

The SOFA shows unrestricted income of £89,747 (2022: £84,447), restricted income of £1,666 (2022:£nil), unrestricted expenditure of £71,751 (2022: £60,965) and restricted expenditure of £1,666 leaving a surplus for the year of £17,996 (2022: £23,482) and unrestricted funds of £105,050. The Endowment Fund increased by the unrealised gains on the charity's holding of CCLA investments of £73,272 (2022: deficit £188,890) to leave the balance on Endowment Fund at £1,532,740 (2022: £1,459,468). Total funds at 31 December 2023 amounted to £1,637,790 (2022: £1,546,522).

Reserves Policy

At 31December 2023 the charity had reserves, as shown above, exceeding £1.6m. However the majority of these funds are held as Endowment funds. The balance on unrestricted funds of £105,050 is, in the directors' view, sufficient to fund 6 months running costs of the charity, which in 2024 are budgeted to be approx. £55,000.

Grants to Organisations and Individuals

The board sets aside a proportion of its income each year to provide grants to organisations and individuals in support of Christian Education and Personal Christian Spiritual Growth. Grants made in the year amounted to £4,270 comprising 13 grants to individuals and a grant of £230 to St Philips Church for Godly Play training.

WHIRLOW GRANGE LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

Legal Structure and Charitable Status

The company is limited by Guarantee and does not have any share capital. It is a registered charity (number 701073). The company is governed by its Memorandum and Articles of Association.

Appointment of Directors

The Bishop of Sheffield is the president of the charitable company. The president's appointee as Director & Chair is Bishop Richard Blackburn. Two directors are appointed by the Bishop of Sheffield Bishop's council, two by churches together in South Yorkshire and two by the company's directors. The vicar of All Saints Ecclesall is a director ex officio. In addition one director is a former Whirlow Grange Trustee.

Organisational Structure

The board of directors administers the charitable company and meets quarterly. The Chaplain, is responsible for the programme of Spirituality, Christian education and training, chapel services and related activities

The Directors who served during the year and up to the date of signature of the financial statements were:

Rt Rev Richard Blackburn

Rev Joy Adams

(Resigned 26 February 2024)

David Booker

Rev Christopher Ellis

Rev Peter Goodman

Rosemary Murphy

Canon Peter Rainford

Eleanor Sutton

Rev Canon Mark Brown

The Trustees report was approved by the Board of Directors.

David Booker

Director

10 June 2024

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF WHIRLOW GRANGE LIMITED

I report to the Directors on my examination of the financial statements of Whirlow Grange Limited (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the Directors of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

UHY Hacker Young

Chartered Accountants

Dated: 10 June 2024

WHIRLOW GRANGE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Endowment funds 2022 £	Total 2022 £
<u>Income from:</u>								
Donations and legacies	3	17,760	1,666	-	19,426	15,539	-	15,539
Charitable activities	4	21,969	-	-	21,969	21,288	-	21,288
Investments	5	50,018	-	-	50,018	47,620	-	47,620
Total income		<u>89,747</u>	<u>1,666</u>	<u>-</u>	<u>91,413</u>	<u>84,447</u>	<u>-</u>	<u>84,447</u>
<u>Expenditure on:</u>								
Charitable activities	6	71,751	1,666	-	73,417	60,965	-	60,965
Net gains/(losses) on investments	11	-	-	73,272	73,272	-	(188,890)	(188,890)
Net incoming/(outgoing) resources before transfers		<u>17,996</u>	<u>-</u>	<u>73,272</u>	<u>91,268</u>	<u>23,482</u>	<u>(188,890)</u>	<u>(165,408)</u>
Net movement in funds		<u>17,996</u>	<u>-</u>	<u>73,272</u>	<u>91,268</u>	<u>23,482</u>	<u>(188,890)</u>	<u>(165,408)</u>
Fund balances at 1 January 2023		<u>87,054</u>	<u>-</u>	<u>1,459,468</u>	<u>1,546,522</u>	<u>63,572</u>	<u>1,648,358</u>	<u>1,711,930</u>
Fund balances at 31 December 2023		<u><u>105,050</u></u>	<u><u>-</u></u>	<u><u>1,532,740</u></u>	<u><u>1,637,790</u></u>	<u><u>87,054</u></u>	<u><u>1,459,468</u></u>	<u><u>1,546,522</u></u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

WHIRLOW GRANGE LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	13		110,000		110,000
Investments	14		1,418,730		1,345,458
			<u>1,528,730</u>		<u>1,455,458</u>
Current assets					
Debtors	15	4,923		1,521	
Cash at bank and in hand		110,726		99,007	
		<u>115,649</u>		<u>100,528</u>	
Creditors: amounts falling due within one year	16	(6,589)		(9,464)	
Net current assets			<u>109,060</u>		<u>91,064</u>
Total assets less current liabilities			<u>1,637,790</u>		<u>1,546,522</u>
Capital funds					
Endowment funds - general			1,532,740		1,459,468
Income funds					
Unrestricted funds			105,050		87,054
			<u>1,637,790</u>		<u>1,546,522</u>

WHIRLOW GRANGE LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 10 June 2024

Rt Rev Richard Blackburn
Directors

David Booker

Company registration number 02236179

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Whirlow Grange Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Whirlow Spirituality Centre, Whirlow Grange Close, Sheffield, S11 9SY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount or include conditions restricting them to expenditure in a specified period, in which case they are recognised in that period. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Partnership with All Saints Eccleshall

A partnership has been established between Whirlow Grange Limited and the parish of All Saints Ecclesall PPC to run the chapel and adjoining office and meeting rooms. Income and expenses are shared by the partners equally and accounted for on a quarterly basis. The figures in the accounts reflect the charity's 50% share of income and expenses in the year.

1.6 Tangible fixed assets

Tangible fixed assets comprise the land associated with the Whirlow Spirituality Centre and the adjacent meeting room and office connected to the Chapel of the Holy Spirit. They are initially measured at cost and subsequently measured at cost or valuation and are subject to an annual impairment review.

The freehold land and buildings are not depreciated as the directors consider them to have an indefinitely long useful life. In addition, depreciation charge and accumulated depreciation are not considered to be material as the assets have a very long useful life and the residual value of the assets are not materially different from their carrying value.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts	17,760	-	17,760	15,539
Grants receivable	-	1,666	1,666	-
	<u>17,760</u>	<u>1,666</u>	<u>19,426</u>	<u>15,539</u>
Donations and gifts				
Donations	15,005	-	15,005	13,031
Gift Aid Recovered	2,755	-	2,755	2,508
	<u>17,760</u>	<u>-</u>	<u>17,760</u>	<u>15,539</u>

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

4 Charitable activities

	2023 £	2022 £
Spirituality centre events programme	11,068	10,890
Partnership with All Saints Ecclesall PCC	10,901	10,398
	<u>21,969</u>	<u>21,288</u>

Charitable trading income

The trust benefits from the involvement and support of its volunteers, details of which are given in our annual report. In accordance with FRS102 and the Charites SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Rental income	300	300
Income from listed investments	45,238	46,440
Interest receivable	4,480	880
	<u>50,018</u>	<u>47,620</u>

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable activities

	Total 2023	Total 2022
	£	£
Spirituality Centre Events Programme	13,417	15,177
Partnership with All Saints Ecclesall PCC - Chapel expenses	8,674	8,556
	<u>22,091</u>	<u>23,733</u>
Grants payable (see note 7)	4,270	7,044
Support costs (see note 8)	47,056	30,188
	<u>73,417</u>	<u>60,965</u>
	<u><u>73,417</u></u>	<u><u>60,965</u></u>
Analysis by fund		
Unrestricted funds	71,751	60,965
Restricted funds	1,666	-
	<u>73,417</u>	<u>60,965</u>
	<u><u>73,417</u></u>	<u><u>60,965</u></u>

Spirituality Centre Events Programme

Speaker fees and retreat costs	10,337	9,087
Partnership charges for use of Spirituality Centre	3,080	6,090
	<u>13,417</u>	<u>15,177</u>
	<u><u>13,417</u></u>	<u><u>15,177</u></u>

The charity has continued to provide a programme of events in the year and the income and expenditure figures in the accounts reflect fees paid for these chargeable events and their related expenses.

Partnership with All Saints Ecclesall PCC

Chapel expenses	8,674	8,556
	<u>8,674</u>	<u>8,556</u>

A Partnership has been established between Whirlow Grange Limited and the parish of all Saints Ecclesall PCC to run the chapel, adjoining offices and meeting rooms. Income and expenses are shared by the partners equally. The figures in the accounts reflect the charity's 50% share.

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

7 Grants payable

	Total 2023 £	Total 2022 £
Grants to institutions:		
St John the Baptist Owlerton PCC	-	500
St Philips Church	230	-
	<u>230</u>	<u>500</u>
Grants to individuals (13 grants)	4,040	6,544
	<u>4,270</u>	<u>7,044</u>

8 Support costs

	2023 £	2022 £
Partnership charge for use of Spirituality centre	5,110	3,500
Repairs and maintenance	293	884
Recharged salaries, office running costs, IT and website	38,479	23,632
Professional charges	3,174	2,172
	<u>47,056</u>	<u>30,188</u>

Support costs includes payments to the auditors of £2,634 (2022- £2,172) for independent examiner fees.

9 Directors

None of the Directors (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

10 Employees

The administrator and the Chaplain (from September 2023) were both employed by All Saints Ecclesall. Employment costs incurred by All Saints were re-charged in full to Whirlow Grange and are included in support costs.

There were no directly employed members of staff in either of the current year or prior year.

There were no employees whose annual remuneration was more than £60,000.

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

11 Net gains/(losses) on investments

	Endowment funds general 2023 £	Endowment funds general 2022 £
Revaluation of investments	73,272	(188,890)

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Freehold land and buildings £
Cost or valuation	
At 1 January 2023	110,000
At 31 December 2023	110,000
Carrying amount	
At 31 December 2023	110,000
At 31 December 2022	110,000

Land and buildings with a carrying amount of £110,000 were revalued in November 2014 by Fowler Sandford Chartered Surveyors whom are not connected with the Charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties. The directors do not consider the valuation to have materially changed from this date.

The directors are of the opinion that the estimated useful economic life of the freehold building exceeds 50 years and as the asset has a residual value at least equal to its valuation no impairment has been charged.

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

14 Fixed asset investments

	COIF investments fund	COIF property fund	COIF fixed interest fund	Total
	£	£	£	£
Cost or valuation				
At 1 January 2023	779,842	302,943	262,673	1,345,458
Valuation changes	72,861	(14,426)	14,837	73,272
	<u>852,703</u>	<u>288,517</u>	<u>277,510</u>	<u>1,418,730</u>
At 31 December 2023	852,703	288,517	277,510	1,418,730
Carrying amount				
At 31 December 2023	<u>852,703</u>	<u>288,517</u>	<u>277,510</u>	<u>1,418,730</u>
At 31 December 2022	<u>779,842</u>	<u>302,943</u>	<u>262,673</u>	<u>1,345,458</u>

15 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Other debtors	4,923	1,521
	<u>4,923</u>	<u>1,521</u>

16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	2,957	3,909
Accruals and deferred income	3,632	5,555
	<u>6,589</u>	<u>9,464</u>

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Endowment funds 2022 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:							
Tangible assets	-	-	110,000	110,000	-	110,000	110,000
Investments	-	-	1,418,730	1,418,730	-	1,345,458	1,345,458
Current assets/(liabilities)	105,050	-	4,010	109,060	87,054	4,010	91,064
	<u>105,050</u>	<u>-</u>	<u>1,532,740</u>	<u>1,637,790</u>	<u>87,054</u>	<u>1,459,468</u>	<u>1,546,522</u>

WHIRLOW GRANGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

18 Related party transactions

There was no trustee remuneration paid in the year (2022: Nil)

One trustee was paid £844 (2022: £1,062) in respect of retreat and associated travel costs in the year. Under our Partnership arrangement All Saints Ecclesall refunded one half of this amount to the charity

WHIRLOW GRANGE LIMITED

England & Wales - Charity number 701073

Accounts

Whirlow Grange Limited
Report and Financial Statements
Year Ended: 31 December 2022
Charity No: 701073
Company No: 02236179

Whirlow Grange Limited

Reports and Accounts

Year Ended 31 December 2022

Contents	Pages
Directors' Report	1 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Income and Expenditure Account	8
Balance Sheet	9
Notes to the Financial Statements	10 - 17

Whirlow Grange Limited

Directors' Report for the Year Ended 31 December 2022

The directors present their report and accounts for the year ended 31 December 2022. The accounts comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Reference and Administrative Details

Charity Registration Number: 701073

Company Registration Number: 02236179

President: The Bishop of Sheffield – (ex officio)

Directors:

Chair: The Rt Revd. Richard Blackburn (BoS)

Other directors:

Rev Joy Adams	(CTSY)
David Booker	(W)
Rev Christopher Ellis	(CTSY)
Canon Dr Christine Gore (retired 13/06/22)	(BC)
Rev Bill Goodman (appointed 12/09/22)	(BC)
Rosemary Murphy	(WGL)
Canon Peter Rainford	(BC)
Mary Sutton	(WGL)
Rev Canon Mark Brown	(ASE)

BoS = appointed by Bishop of Sheffield, ASE = Vicar of All Saints Ecclesall (ex officio),
WGL = appointed by WGL Directors, W = former Whirlow Grange Trustee,
BC = Bishop of Sheffield's Bishop's Council, CTSY = Churches Together in South Yorkshire

Company Secretary: David Booker FCA

Chaplain: Rev Joy Adams

Events Coordinator: Vacant

*Administrator and
Operations Coordinator:* John Harrison

Registered office: Whirlow Spirituality Centre, Whirlow Grange Close,
Sheffield, S11 9SY

Bankers: Virgin Money, 66 Fargate, Sheffield, S1 2HE

*Independent
Examiner* Mark Garrison BCom FCA DChA
Kingswood Allotts Limited, Chartered Accountants
Sidings Court, Lakeside, Doncaster, DN4 5NU

Whirlow Grange Limited

Directors' Report for the Year Ended 31 December 2022

Structure, Governance and Management

Legal Structure and Charitable Status

The company is limited by Guarantee and does not have any share capital. It is a registered charity (number 701073). The company is governed by its Memorandum and Articles of Association.

Appointment of Directors

The Bishop of Sheffield is the President of the charitable company. The President's appointee as Director & Chair is Bishop Richard Blackburn. Two directors are appointed by the Bishop of Sheffield Bishop's Council, two by Churches Together in South Yorkshire and two by the company's directors. The Vicar of All Saints Ecclesall is a director ex officio. In addition one director is a former Whirlow Grange Trustee.

The names of the directors who served during the year, are given in the Reference and Administrative Details on page 1.

Organisational structure

The Board of Directors administers the charitable company and meets quarterly. The Chaplain, is responsible for the programme of Spirituality, Christian education and training, chapel services and related activities.

Objectives and Activities

The Objects of the Charity are the advancement of Christian religion and the advancement of Christian education.

In planning our objectives for the year and planning our activities, the trustees have considered the Charity Commissions guidance on public benefit.

Public worship is held in the chapel each Tuesday and Sunday.

Whirlow Grange Trust (the Trust)

The Trust had for many years owned the freehold of the land and buildings at Whirlow Grange. Following a Charity Commission Scheme on 17 June 2004 the Trust's objects were changed to further the objects of the company and the Trust's freehold property encompassing the Whirlow Grange Conference Centre was identified as permanent endowment of the Trust.

In addition a uniting direction was made so that the Company and the Trust be treated as a single charity for the purposes of administration and accounts. Further details are provided in note 6 to the accounts.

Whirlow Grange Limited

Directors' Report for the Year Ended 31 December 2022

Following the sale of the Conference Centre and grounds in August 2014 the proceeds have been invested in quoted investments and this remains as part of the functional endowment of the charity.

Supporters and Volunteers

The Charity is fortunate in having a significant group of supporters and volunteers without whom it would be difficult to operate. The Board wishes to put on record its deepest thanks for their financial and practical commitment and hard work that ensures that both property and programme are presented to the highest standard.

Grants to Organisations and Individuals

The Board sets aside a proportion of its income each year to provide grants to organisations and individuals in support of Christian Education and Personal Christian Spiritual Growth. Grants made in the year amounted to £7,044 including 16 grants to individuals and grants of £500 to St John the Baptist Owlerton PCC for its holiday programme.

Achievements and Performance

Whirlow Spirituality Centre at the Chapel of the Holy Spirit

Whirlow Spirituality Centre's aim to be a place of silence, space and stillness for people of any faith or none and a place of generous hospitality and sanctuary proved vital in 2022 during the time of anxiety and confusion following the pandemic and subsequent financial and social upheaval. The achievement of these aims was affirmed repeatedly through formal and informal feedback from those attending not only the spirituality programme events, but also those booking the quiet spaces for individual prayer and time out. Feedback from external organisations booking the premises (up from 30 bookings in 2021 to 50 in 2022) also affirmed the value of a place such as Whirlow Spirituality Centre. We are grateful to the Whirlow Grange Limited staff and volunteers for ensuring Whirlow retains its unconditional, non-judgmental, sacred welcome.

Whirlow Spirituality Centre's aim to be a place for individual and communal transformation and a place of learning and encounter was achieved through its annual spirituality programme, regular worship, and its offering of the facilities for booking by both individuals and organisations. The use of the two poustinias and the quiet room for individual prayer and reflection, spiritual accompaniment etc increased when compared to the previous year. See table below:

	Bookings in 2022	Bookings in 2021
Quite Room	91	45
Poustinias	71	59

The Whirlow garden continued to be a place of solace, safety and reflection for many, including our immediate neighbours. Whirlow Grange Limited is grateful to the volunteers who keep the garden tidy.

With the exception of the online Praying Without Words, which continues to be offered on Zoom and the residential retreats, all events were held onsite. Numbers attending the regular spirituality and worship events fluctuated throughout the year, corresponding to the occasional resurgence of new Covid strains, but were generally in line with, if not a little over, pre-Covid numbers. See table over page:

Whirlow Grange Limited

Directors' Report for the Year Ended 31 December 2022

Regular Worship/Events 2022	Average No's	Max	Min
Reflective Communion (wkly)	26	41	15
Space To Reflect (mthly)	14	18	10
Simple Quiet Days (mthly)	10	15	5
*Space To Be (wkly)	10	15	3
*Contemplative Dialogue (mthly)	7	10	5
*Praying Without Words Online (mthly)	6	10	3

*approximated numbers

Themes in the Spirituality programme reflected our values of walking lightly on the earth and prioritising those on the margins.

The programme included Contemplative Walks led by Jacky Stride; a Walking Lightly art workshop and subsequent art exhibition curated by Becky Farrell; Nature of God workshop on our response to eco-anxiety led by Jo Musker-Sherwood; a series of quiet days led by Karen Herrick of Harlequin Arts; two evening entitled Reviving Advent and Reclaiming Christmas. The six week spirituality course, Soul Spark, was a success, not just in terms of numbers but by the individual spiritual enriching experience by those attending.

Two residential retreats held at St. Oswald's Community in Sleights, a 5-day Lent retreat and a weekend Autumn retreat, were fully subscribed within 4 weeks of being publicised. They were well received by those attending and residential retreats will contribute to the annual programme going forward. The spirituality programme depends hugely on the committed team of volunteer facilitators and hosts, to whom the Directors express their gratitude.

In February we were sad to say goodbye to Anna Potts, Events and Communications Co-ordinator as she left to work for another charity. Anna made a significant impact on the development of events offered through Whirlow Spirituality Centre during her time with us - not least those associated with music and the arts. Her creativity and innovative skills contributed immensely to what was offered, and to how they were communicated, not only through lockdown, but also as we emerged from it.

We are grateful to John Harrison, Admin and Operations Co-ordinator for his continued flexible working alongside our Chaplain, Rev Joy Adams, to ensure activity in the Centre is maintained during what has become a prolonged period of vacancy since Anna's departure. His commitment to Whirlow Spirituality Centre is valued by all who work, volunteer, attend events and book the facilities.

An appointment to the Events and Communications post is still to be made so we are grateful to Hannah Walter, who after initially volunteering to help with designing publicity, has subsequently accepted a temporary contract to cover the vacancy period. It was decided to pause the development of online streaming and other online offerings, including the Blog, until the full complement of staff is achieved.

The Chaplain, Rev Joy Adams, gave notice that she planned to retire sometime in 2023 after eight fulfilling years in the post. Joy was appointed soon after the closure of the Whirlow Grange Conference and Spirituality Centre in 2014 and has overseen the development of the now established Whirlow Spirituality Centre at the Chapel of the Holy Spirit. Plans for recruiting her replacement have begun in 2023.

Representatives from Whirlow Grange Ltd and All Saints Ecclesall continued to hold quarterly Partnership meetings to underpin the financial management of the Chapel and Centre.

Whirlow Grange Limited

Directors' Report for the Year Ended 31 December 2022

Financial Review

The SOFA shows unrestricted income of £84,447 (2021: £73,912) and expenditure of £60,965 (2021: £65,036) leaving a surplus for the year of £23,482 (2021: £8,876) and unrestricted funds at 31/12/22 of £87,054. The Endowment Fund was decreased by unrealised deficits on the charity's holding of CCLA investments of £188,890 to leave the balance on the Endowment Fund at £1,459,468 (2021: £1,648,358). Total Funds at 31 December 2022 amounted to £1,546,522 (2021: £1,711,930).

Reserves Policy

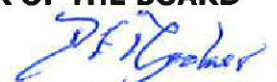
At 31 December 2022 the charity had reserves, as shown above, exceeding £1.5m. However, the majority of these funds were held as Endowment Funds. It is anticipated the General Fund will continue to build from surpluses made annually to reach a level where the balance on the fund will exceed 12 months operating costs, which are currently £61,000 pa.

Risk Management

The Directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charitable company, and are satisfied that systems are in place to mitigate their exposure to the major risks.

This report has been prepared in accordance with the special provisions of Part XV of the Companies Act 2006 relating to small companies.

BY ORDER OF THE BOARD



D. F. BOOKER
Secretary
12 June 2023

Whirlow Grange Limited

Independent Examiner's Report to the Trustees of Whirlow Grange Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2022 which are set out on pages 7 to 17.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mark Garrison BCom FCA DChA
Kingswood Allotts Limited, Chartered Accountants & Registered Auditors
Sidings Court
Lakeside
Doncaster
DN4 5NU

Date 15/06/2023

Whirlow Grange Limited**Statement of Financial Activities****For the Year Ended 31 December 2022**

	Note	Unrestricted fund £	Endowment fund £	2022 Total £	2021 Total £
Income and endowments from:					
Donations and legacies	3	15,539	-	15,539	15,850
Charitable activities	4	21,288	-	21,288	11,220
Investment income	5	47,620	-	47,620	46,842
		<u>84,447</u>	<u>-</u>	<u>84,447</u>	<u>73,912</u>
Expenditure on:					
Charitable activities	7	<u>60,965</u>	<u>-</u>	<u>60,965</u>	<u>65,036</u>
Net income/(expenditure) before gains/losses on investment		<u>23,482</u>	<u>-</u>	<u>23,482</u>	<u>8,876</u>
Net (loss)/gain on investments	10	-	(188,890)	(188,890)	132,102
Net surplus		<u>23,482</u>	<u>(188,890)</u>	<u>(165,408)</u>	<u>140,978</u>
Net movement in funds		<u>23,482</u>	<u>(188,890)</u>	<u>(165,408)</u>	<u>140,978</u>
Reconciliation on funds					
Total funds at 1 January 2022		63,572	1,648,358	1,711,930	1,570,952
Total funds at 31 December 2022	13	<u>87,054</u>	<u>1,459,468</u>	<u>1,546,522</u>	<u>1,711,930</u>

Whirlow Grange Limited
Income and Expenditure Account
For the Year Ended 31 December 2022

	Note	2022 £	2021 £
Income			
Donations and legacies	3	15,539	15,850
Charitable activities	4	21,288	11,220
Investment income	5	47,620	46,842
		<u>84,447</u>	<u>73,912</u>
Net gain on investments	10	<u>(188,890)</u>	<u>132,102</u>
Gross Income		<u>(104,443)</u>	<u>206,014</u>
Expenditure on:			
Charitable activities	7	<u>60,965</u>	<u>65,036</u>
Net income/(expenditure)	2	<u>(165,408)</u>	<u>140,978</u>
Unrestricted funds brought forward		63,572	54,696
Endowment funds brought forward		1,648,358	1,516,256
Total funds brought forward		<u>1,711,930</u>	<u>1,570,952</u>
Unrestricted funds carried forward		87,054	63,572
Endowment funds carried forward		<u>1,459,468</u>	<u>1,648,358</u>
Total funds carried forward		<u>1,546,522</u>	<u>1,711,930</u>

Whirlow Grange Limited**Company Number 2236179****Balance Sheet as at 31 December 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	9	110,000	110,000
Investments	10	1,345,458	1,534,348
		<hr/>	<hr/>
		1,455,458	1,644,348
Current assets			
Cash at bank		99,007	70,823
Debtors	11	1,521	2,079
		<hr/>	<hr/>
		100,528	72,902
Creditors – amounts falling due within one year	12	9,464	5,320
		<hr/>	<hr/>
Net current assets		91,064	67,582
Net assets		<hr/>	<hr/>
		1,546,522	1,711,930
Funds			
Unrestricted fund	13	87,054	63,572
Endowment fund	13	1,459,468	1,648,358
		<hr/>	<hr/>
		1,546,522	1,711,930

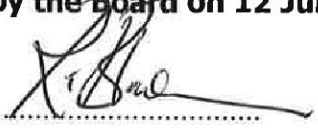
The accounts have been prepared in accordance with the special provisions of Part XV of the Companies Act 2006 relating to small companies.

The directors confirm that for the year ended 31 December 2022 the company is entitled to exemption under Section 477 of the Companies Act 2006 from the requirement to have accounts audited, and that no members have requested an audit under Section 476.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 386 and section 387; and
- preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year, in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to this company.

Approved by the Board on 12 June 2023


.....
The Revd. R F Blackburn – Director


.....
D F Booker – Director

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2022

1 Accounting Policies

- a) **General information and basis of preparation** Whirlow Grange Limited is a charitable private company limited by guarantee and registered in England. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements comply with the SORP provisions currently in effect.

The company has taken advantage of the exemption in FRS102 1A not to prepare a statement of cash flows

The Trustees have had regard to the Charity's Commissions guidance on public benefit. Whirlow Grange Limited meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

- b) **Preparation of the accounts on a going concern basis** The directors are of the view that no material uncertainties exist and the reserves will support the charity for the foreseeable future and that on that basis the charity is a going concern.
- c) **Investment income** is accounted for in the period in which the company is entitled to the receipt.
- d) **Voluntary income and donations** Grants and donations are recognised as income when receivable, unless they include conditions restricting them to expenditure in a specified period, in which case they are recognized in that period. Grants received in advance of recognition are included within creditors.
- e) **Donated Services and Facilities** The general volunteer time of the Friends is not recognised. Refer to the trustees' annual report for more information about their contribution.
- f) **Income and expenditure** is accounted for on an accruals basis. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes irrecoverable VAT.
- g) **Fund accounting** Details of the nature and purpose of each fund is set out in note 13. Incoming resources from endowment funds are unrestricted.
- h) **Investments** Investments are stated at market value. Realised and unrealised gains and losses on investments are credited/ charged to the Statement of Financial Activities.

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2022

1 Accounting Policies (continued)

- i) **Debtors** Debtors are recognised at the settlement amount due, once the charity has entitlement to the funds and it is probable that the income will be received.
- j) **Creditors and provisions** Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.
- k) **Partnership with All Saints Ecclesall** A Partnership has been established between Whirlow Grange Limited and the parish of All Saints Ecclesall PCC to run the chapel and adjoining office and meeting rooms. Income and expenses are shared by the partners equally and accounted for on a quarterly basis. The figures in the accounts reflect the charity's 50% share of income and expenses for the year.

2 Deficit/Surplus on income and expenditure	2022	2021
is after charging the following:	£	£
Independent examiners fee	2,172	2,210
	<hr/>	<hr/>
3 Donations & Legacies		
Donations	13,031	13,332
Gift aid recovered	2,508	2,518
	<hr/>	<hr/>
	15,539	15,850
	<hr/>	<hr/>
4 Income from charitable activities		
Spirituality centre events programme	10,890	5,636
Partnership with All Saints Ecclesall PCC	10,398	5,584
	<hr/>	<hr/>
	21,288	11,220
	<hr/>	<hr/>

The trust benefits from the involvement and support of its volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

5 Investment income

Dividends receivable from UK investments	46,440	46,537
Ground rent receivable	300	300
Bank interest	880	5
	<hr/>	<hr/>
	47,620	46,842
	<hr/>	<hr/>

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2022

6 Whirlow Grange Trust

The assets of the company include those belonging to the Whirlow Grange Trust which was formerly a separate charity (500311) that owned the freehold of Whirlow Grange.

However, the Trust, after consultation with the Charity Commission, adopted a new Scheme on 17 June 2004, to govern the Trust in future.

The principal provisions of the Scheme were:

- i) The freehold property encompassing the Whirlow Grange Conference Centre was identified as permanent endowment of the Trust;
- ii) The company became the trustee of the Trust;
- iii) The objects of the Trust are to further the objects of the company;
- iv) A uniting direction under S96 (6) Charities Act 1993 was made so that the Company and the Trust shall be treated as a single charity for the purposes of administration and for the purposes of accounting.

Accordingly, following the adoption of the Scheme the Trust's income and expenditure, and assets and liabilities are included with those of the company.

Following the sale of the Conference Centre and grounds in August 2014 the proceeds have been invested in CCLA unit trusts and remain as part of the functional endowment of the trust.

7 Resources expended - charitable activities

The company's SOFA and Income and Expenditure account include expenditure as follows:

	2022	2021
	£	£
7.1 Spirituality Centre Events Programme		
Speaker fees and retreat costs	9,087	3,628
Partnership charges for use of Spirituality Centre	6,090	3,710
	<hr/>	<hr/>
	15,177	7,338

The charity has continued to provide a programme of events in 2021 and the income and expenditure figures in the accounts reflect fees paid for these chargeable events and their related expenses.

	2022	2021
	£	£
7.2 Partnership with All Saints Ecclesall PCC		
Chapel expenses	8,556	6,574
	<hr/>	<hr/>

A Partnership has been established between Whirlow Grange Limited and the parish of All Saints Ecclesall PCC to run the chapel and adjoining offices and meeting rooms. Income and expenses are shared by the partners equally. The figures in the accounts reflect the charity's 50% share.

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2022

7.3 Grants paid

	2022	2021
	£	£
Paid to individuals (16)	6,544	4,376
Paid to institutions	500	7,000
	<hr/>	<hr/>
	7,044	11,376
	<hr/>	<hr/>
Grants paid to institutions		
St John the Baptist Owlerton PCC	500	-
Diocese of Sheffield – Diocesan Conference	-	5,000
Diocesan Advisor in Spirituality – ASA Course	-	2,000
	<hr/>	<hr/>
	500	7,000
	<hr/>	<hr/>

7.4 Support Costs - Administration and Other Expenses

	2022	2021
	£	£
Partnership charge for use of Spirituality Centre	3,500	2,135
Repairs and maintenance	884	5,094
Recharged salaries, office running costs, IT and website	23,632	30,309
Professional Charges	2,172	2,210
	<hr/>	<hr/>
	30,188	39,748
	<hr/>	<hr/>
Total charitable expenditure	60,965	65,036
	<hr/>	<hr/>

Whirlow Grange Limited**Notes to the accounts for the year ended 31 December 2022****8 Income and expenditure by fund for prior year**

	Unrestricted Fund	Endowment Fund	Total
	£	£	£
Income from			
Donations	15,850	-	15,850
Charitable activities	11,220	-	11,220
Investments	46,842	-	46,842
	<hr/> 73,912	<hr/> -	<hr/> 73,912
Expenditure on			
Charitable activities	65,036	-	65,036
Net income before Gains/losses on investment	<hr/> 8,876	<hr/> -	<hr/> 8,876
Other recognised gains and losses			
Gains on investments	<hr/> -	<hr/> 132,102	<hr/> 132,102
Net incoming Resources and movements in funds	8,876	132,102	140,978
Total funds brought forward	<hr/> 54,696	<hr/> 1,516,256	<hr/> 1,570,952
Total funds carried forward	<hr/> <hr/> 63,572	<hr/> <hr/> 1,648,358	<hr/> <hr/> 1,711,930

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2022

9 Tangible fixed assets	Freehold land & buildings £	Total £
Cost or valuation		
At 1 January 2022	110,000	110,000
Additions	-	-
Disposals	-	-
Revaluation	-	-
At 31 December 2022	<u>110,000</u>	<u>110,000</u>
Depreciation		
At 1 January 2022	-	-
Charge for year	-	-
Disposals	-	-
At 31 December 2022	<u>-</u>	<u>-</u>
Net Book Value at 31 December 2022	<u>110,000</u>	<u>110,000</u>
Net Book Value at 1 January 2022	<u>110,000</u>	<u>110,000</u>

The directors are of the opinion that the estimated remaining useful economic life of the freehold building exceeds 50 years and as the asset has a residual value at least equal to its valuation no depreciation has been charged.

The land and buildings were professionally valued by Fowler Sandford, Chartered Surveyors in November 2014 at £110,000. The directors do not consider the valuation to have changed from this date.

10 Investments

	2022 £	2021 £
Valuation at 1 January 2022	1,534,348	1,402,246
Additions	-	-
Disposals	-	-
Unrealised surplus/(deficit) on revaluation	(188,890)	132,102
Valuation at 31 December 2022	<u>1,345,458</u>	<u>1,534,348</u>
Analysed as follows:		
COIF Investment fund	779,842	883,700
COIF Fixed interest Fund	262,673	301,332
COIF Property fund	302,943	349,316
	<u>1,345,458</u>	<u>1,534,348</u>

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2022

11 Debtors	2022 £	2021 £
Gift Aid due	1,281	1,279
Prepayments	240	800
	<u>1,521</u>	<u>2,079</u>

12 Creditors – amounts falling due within one year:	2022 £	2021 £
All Saints Ecclesall PCC	7,380	3,237
Accruals and deferred income	2,084	2,083
	<u>9,464</u>	<u>5,320</u>

13 Funds	Unrestricted Funds £	Endowment Fund £	Total £
At 1 January 2022	63,572	1,648,358	1,711,930
Incoming resources	84,447	-	84,447
Outgoing resources	(60,965)	-	(60,965)
Surplus on revaluation	-	(188,890)	(188,890)
At 31 December 2022	<u>87,054</u>	<u>1,459,468</u>	<u>1,546,522</u>

Unrestricted Funds amounted to £87,054 at 31 December 2022, which the charity is free to use in accordance with its charitable objects.

Endowment Fund represents those assets which must be held as functional endowment of the charity. This was previously specified in the Charity Commission Scheme as the freehold land and buildings known as the Whirlow Grange Conference Centre (excluding the Chapel, which is owned by the Sheffield Diocesan Board of Finance as custodian trustee for the parish of All Saints Ecclesall PCC). Following the sale of the conference centre in August 2014, the endowment fund assets represent the net proceeds of sale together with the remaining land and buildings.

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2022

14 Analysis of net assets between funds

	Unrestricted Funds	Endowment Fund	Total
	£	£	£
Tangible fixed assets	-	110,000	110,000
Investments	-	1,345,458	1,345,458
Current assets	96,518	4,010	100,528
Current liabilities	(9,464)	-	(9,464)
	<u>87,054</u>	<u>1,459,468</u>	<u>1,546,522</u>

2021 Comparatives

	Unrestricted Funds	Endowment Fund	Total
	£	£	£
Tangible fixed assets	-	110,000	110,000
Investments	-	1,534,348	1,534,348
Current assets	68,892	4,010	72,902
Current liabilities	(5,320)	-	(5,320)
	<u>63,572</u>	<u>1,648,358</u>	<u>1,711,930</u>

15 Related Party Transactions

Donations include £1,800 (2021: £1,800) from the directors. There were no other related party transactions in the year ended 31 December 2022 (2021: Nil).

16 Trustee Remuneration and Expenses

There was no trustee remuneration paid in the year (2021: Nil).

One trustee was paid £1,062 (2021: £978) in respect of retreat and associated travel costs in the year. Under our Partnership arrangement All Saints Ecclesall refunded one half of this amount to the charity.

WHIRLOW GRANGE LIMITED

England & Wales - Charity number 701073

Accounts

Whirlow Grange Limited
Report and Financial Statements
Year Ended: 31 December 2021
Charity No: 701073
Company No: 02236179

Whirlow Grange Limited

Reports and Accounts

Year Ended 31 December 2021

Contents	Pages
Directors' Report	1-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Income and Expenditure Account	7
Balance Sheet	8
Notes to the Financial Statements	9-16

Whirlow Grange Limited

Directors' Report for the Year Ended 31 December 2021

The directors present their report and accounts for the year ended 31 December 2021. The accounts comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Reference and Administrative Details

Charity Registration Number: 701073

Company Registration Number: 02236179

President: The Bishop of Sheffield – (ex officio)

Directors:

Chair: The Rt Revd. Richard Blackburn (BoS)

Other directors:

Rev Joy Adams	(CTSY)
David Booker	(W)
Rev Christopher Ellis	(CTSY)
Canon Dr Christine Gore	(BC)
Rosemary Murphy	(WGL)
Canon Peter Rainford	(BC)
Mary Sutton	(WGL)
Rev Canon Mark Brown (appointed 14/06/21)	(ASE)

BoS = appointed by Bishop of Sheffield, ASE = Vicar of All Saints Ecclesall (ex officio),
WGL = appointed by WGL Directors, W = former Whirlow Grange Trustee,
BC = Bishop of Sheffield's Bishop's Council, CTSY = Churches Together in South Yorkshire

Company Secretary: David Booker FCA

Chaplain: Rev Joy Adams

Events Coordinator: Anna Potts

Administrator and

Operations Coordinator: John Harrison

Registered office: Whirlow Spirituality Centre, Whirlow Grange Close,
Sheffield, S11 9SY

Bankers: Virgin Money, 66 Fargate, Sheffield, S1 2HE

*Independent
Examiner*

Mark Garrison BCom FCA DChA
Kingswood Allotts Limited, Chartered Accountants
The Old Grammar School, 13 Moorgate Road, Rotherham, S60 2EN

Whirlow Grange Limited

Directors' Report for the Year Ended 31 December 2021

Structure, Governance and Management

Legal Structure and Charitable Status

The company is limited by Guarantee and does not have any share capital. It is a registered charity (number 701073). The company is governed by its Memorandum and Articles of Association.

Appointment of Directors

The Bishop of Sheffield is the President of the charitable company. The President's appointee as Director & Chair is Bishop Richard Blackburn. Two directors are appointed by the Bishop of Sheffield Bishop's Council, two by Churches Together in South Yorkshire and two by the company's directors. The Vicar of All Saints Ecclesall is a director ex officio. In addition one director is a former Whirlow Grange Trustee.

The names of the directors who served during the year, are given in the Reference and Administrative Details on page 1.

Organisational structure

The Board of Directors administers the charitable company and meets quarterly. The Chaplain, is responsible for the programme of Spirituality, Christian education and training, chapel services and related activities.

Objectives and Activities

The Objects of the Charity are the advancement of Christian religion and the advancement of Christian education.

In planning our objectives for the year and planning our activities, the trustees have considered the Charity Commissions guidance on public benefit.

Public worship is held in the chapel each Tuesday and Sunday. As in 2020 the programme of events at the Spirituality Centre was frequently cancelled due to the Covid pandemic.

Whirlow Grange Trust (the Trust)

The Trust had for many years owned the freehold of the land and buildings at Whirlow Grange. Following a Charity Commission Scheme on 17 June 2004 the Trust's objects were changed to further the objects of the company and the Trust's freehold property encompassing the Whirlow Grange Conference Centre was identified as permanent endowment of the Trust.

In addition a uniting direction was made so that the Company and the Trust be treated as a single charity for the purposes of administration and accounts. Further details are provided in note 6 to the accounts.

Whirlow Grange Limited

Directors' Report for the Year Ended 31 December 2021

Following the sale of the Conference Centre and grounds in August 2014 the proceeds have been invested in quoted investments and this remains as part of the functional endowment of the charity.

Supporters and Volunteers

The Charity is fortunate in having a significant group of supporters and volunteers without whom it would be difficult to operate. The Board wishes to put on record its deepest thanks for their financial and practical commitment and hard work that ensures that both property and programme are presented to the highest standard.

Grants to Organisations and Individuals

The Board sets aside a proportion of its income each year to provide grants to organisations and individuals in support of Christian Education and Personal Christian Spiritual Growth. Grants made in the year amounted to £11,376 including 15 grants to individuals and grants of £2,000 to fund the Art of Spiritual Accompaniment (ASA) Course and £5,000 towards the Diocesan Conference 2021.

Achievements and Performance

Whirlow Spirituality Centre at the Chapel of the Holy Spirit

Working from home, or safely on site, the Chaplain and two staff members, supported by volunteers, continued to offer a range of events and worship through the Whirlow website, FaceBook page and YouTube channel at the beginning of the year. The 2021 programme settled into a mix of onsite and online events, with the Tuesday Reflective Communion being streamed from the summer. The programme included Quiet Days, Workshops and Contemplative Prayer sessions held via Zoom, Facebook Live, WhatsApp as well as onsite. Individuals from All Saints are amongst those who contribute to the worship and events programme as well as regularly attending. Attendees at the weekly Reflective Communion were back to pre-covid numbers by the end of the year, although external hirers were slower in returning to use the facilities.

Changes made to the website in 2020 to accommodate regular written blogs and reflections were retained. **Glimmers of Hope** an art exhibition curated by two Whirlow regulars, Sarah Sharpe and Jane Johnston replaced the **Together In Isolation** exhibition marking our emergence from lockdown. Two Zoom book groups were held; one in Lent: **An Altar in the World** (by Barbara Brown-Taylor), and one in the autumn: **Seeing Differently: Franciscans and Creation** (by Br. Samuel, Br Nicolas Alan & Simon Cocksedge). The latter book affirmed our desire to pursue the Whirlow value of *'walking lightly on the earth'*.

The Whirlow garden continued to be a place of solace, safety and reflection for many, including our immediate neighbours. The two poustinias and the Quiet Room have been used regularly for individual prayer and reflection.

The first residential Whirlow retreat since the closure of the conference centre in 2014, was offered by Joy Adams and Jacky Stride at St. Oswald's Community, Sleights. The response was so positive it is planned to offer another two retreats next year, so developing a partnership with St. Oswald's Community.

Whirlow Grange Limited

Directors' Report for the Year Ended 31 December 2021

Representatives from Whirlow Grange Ltd and All Saints Ecclesall continued to hold quarterly Partnership meetings to underpin the financial management of the Chapel and Centre. The Partnership Committee (and Board) were pleased to welcome the Revd Mark Brown early on in the year, his offerings to Reflective Communion are appreciated, just as those of Revd Beth Keith were before she left All Saints Ecclesall.

A stakeholder questionnaire circulated in the summer informed strategic discussions by Whirlow Board members held in the autumn. The feedback emphasised the appreciation by regular attendees, as well as external hirers, for the generous, unconditional hospitality offered at Whirlow. This hospitality is offered in the name of Jesus and is the continued calling and vision of Whirlow Spirituality Centre, its staff, volunteers and contributors.

Moving into 2022, our desire continues to be to offer:

- a place of silence, space and stillness for people of any faith or none
- a place of generous hospitality and sanctuary
- a place for individual and communal transformation
- a place of learning and encounter

Financial Review

The SOFA shows unrestricted income of £73,912 (2020 £75,126) and expenditure of £65,036 (2020 £58,044) leaving a surplus for the year of £8,876 and unrestricted funds at 31/12/21 of £63,572. The Endowment Fund was increased by unrealised gains on the charity's holding of CCLA investments of £132,102 to leave the balance on the Endowment Fund at £1,648,358. Total Funds at 31 December 2021 amounted to £1,711,930 (2020 £1,570,952).

Reserves Policy

At 31 December 2021 the charity had reserves, as shown above, exceeding £1.7m. However, the majority of these funds were held as Endowment Funds. It is anticipated the General Fund will continue to build from surpluses made annually to reach a level where the balance on the fund will exceed 12 months operating costs, which are currently £65,000 pa.

Risk Management

The Directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charitable company, and are satisfied that systems are in place to mitigate their exposure to the major risks.

This report has been prepared in accordance with the special provisions of Part XV of the Companies Act 2006 relating to small companies.

BY ORDER OF THE BOARD

D. F. BOOKER
Secretary
13 June 2022

Whirlow Grange Limited

Independent Examiner's Report to the Trustees of Whirlow Grange Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2021 which are set out on pages 6 to 16.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mark Garrison BCom FCA DChA
Kingswood Allotts Limited, Chartered Accountants & Registered Auditors
The Old Grammar School
13 Moorgate Road
Rotherham
S60 2EN

21 June 2022

Whirlow Grange Limited
Statement of Financial Activities
For the Year Ended 31 December 2021

	Note	Unrestricted fund £	Endowment fund £	2021 Total £	2020 Total £
Income and endowments from:					
Donations and legacies	3	15,850	-	15,850	18,461
Charitable activities	4	11,220	-	11,220	8,477
Investment income	5	46,842	-	46,842	52,188
		73,912	-	73,912	79,126
Expenditure on:					
Charitable activities	7	65,036	-	65,036	58,044
Net income/(expenditure) before gains/losses on investment		8,876	-	8,876	21,082
Net (loss)/gain on investments	10	-	132,102	132,102	40,776
Net surplus		8,876	132,102	140,978	61,858
Net movement in funds		8,876	132,102	140,978	61,858
Reconciliation on funds					
Total funds at 1 January 2021		54,696	1,516,256	1,570,952	1,509,094
Total funds at 31 December 2021	13	63,572	1,648,358	1,711,930	1,570,952

Whirlow Grange Limited
Income and Expenditure Account
For the Year Ended 31 December 2021

	Note	2021 £	2020 £
Income			
Donations and legacies	3	15,850	18,461
Charitable activities	4	11,220	8,477
Investment income	5	46,842	52,188
		<u>73,912</u>	<u>79,126</u>
Net gain on investments	10	132,102	40,776
Gross Income		<u>206,014</u>	<u>119,902</u>
Expenditure on:			
Charitable activities	7	<u>65,036</u>	<u>58,044</u>
Net income/(expenditure)	2	140,978	61,858
Unrestricted funds brought forward		54,696	37,614
Endowment funds brought forward		1,516,256	1,471,480
Total funds brought forward		<u>1,570,952</u>	<u>1,509,094</u>
Unrestricted funds carried forward		63,572	54,696
Endowment funds carried forward		<u>1,648,358</u>	<u>1,516,256</u>
Total funds carried forward		<u><u>1,711,930</u></u>	<u><u>1,570,952</u></u>

Whirlow Grange Limited

Company Number 2236179

Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	9	110,000	110,000
Investments	10	1,534,348	1,402,246
		<hr/>	<hr/>
		1,644,348	1,512,246
Current assets			
Cash at bank		70,823	65,965
Debtors	11	2,079	1,224
		<hr/>	<hr/>
		72,902	67,189
Creditors – amounts falling due within one year	12	5,320	8,483
		<hr/>	<hr/>
Net current assets		67,582	58,706
Net assets		<hr/>	<hr/>
		1,711,930	1,570,952
Funds			
Unrestricted fund	13	63,572	54,696
Endowment fund	13	1,648,358	1,516,256
		<hr/>	<hr/>
		1,711,930	1,570,952
		<hr/>	<hr/>

The accounts have been prepared in accordance with the special provisions of Part XV of the Companies Act 2006 relating to small companies.

The directors confirm that for the year ended 31 December 2021 the company is entitled to exemption under Section 477 of the Companies Act 2006 from the requirement to have accounts audited, and that no members have requested an audit under Section 476.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 386 and section 387; and
- preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year, in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to this company.

Approved by the Board on 13 June 2022

.....
The Revd. R F Blackburn – Director

.....
D F Booker – Director

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2021

1 Accounting Policies

- a) **General information and basis of preparation** Whirlow Grange Limited is a charitable private company limited by guarantee and registered in England. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements comply with the SORP provisions currently in effect.

The company has taken advantage of the exemption in FRS102 1A not to prepare a statement of cash flows

The Trustees have had regard to the Charity's Commissions guidance on public benefit. Whirlow Grange Limited meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

- b) **Preparation of the accounts on a going concern basis** The directors are of the view that no material uncertainties exist and the reserves will support the charity for the foreseeable future and that on that basis the charity is a going concern.
- c) **Investment income** is accounted for in the period in which the company is entitled to the receipt.
- d) **Voluntary income and donations** Grants and donations are recognised as income when receivable, unless they include conditions restricting them to expenditure in a specified period, in which case they are recognized in that period. Grants received in advance of recognition are included within creditors.
- e) **Donated Services and Facilities** The general volunteer time of the Friends is not recognised. Refer to the trustees' annual report for more information about their contribution.
- f) **Income and expenditure** is accounted for on an accruals basis. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes irrecoverable VAT.
- g) **Fund accounting** Details of the nature and purpose of each fund is set out in note 13. Incoming resources from endowment funds are unrestricted.
- h) **Investments** Investments are stated at market value. Realised and unrealised gains and losses on investments are credited/ charged to the Statement of Financial Activities.

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2021

1 Accounting Policies (continued)

- i) **Debtors** Debtors are recognised at the settlement amount due, once the charity has entitlement to the funds and it is probable that the income will be received.
- j) **Creditors and provisions** Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.
- k) **Partnership with All Saints Ecclesall** A Partnership has been established between Whirlow Grange Limited and the parish of All Saints Ecclesall PCC to run the chapel and adjoining office and meeting rooms. Income and expenses are shared by the partners equally and accounted for on a quarterly basis. The figures in the accounts reflect the charity's 50% share of income and expenses for the year.

2 Deficit/Surplus on income and expenditure	2021	2020
is after charging the following:	£	£
Independent examiners fee	2,210	1,800
	<hr/>	<hr/>
3 Donations & Legacies		
Donations	13,332	15,583
Gift aid recovered	2,518	2,878
	<hr/>	<hr/>
	15,850	18,461
	<hr/>	<hr/>
4 Income from charitable activities		
Spirituality centre events programme	5,636	5,404
Partnership with All Saints Ecclesall PCC	5,584	3,073
	<hr/>	<hr/>
	11,220	8,477
	<hr/>	<hr/>

The trust benefits from the involvement and support of its volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

5 Investment income

Dividends receivable from UK investments	46,542	47,878
Ground rent receivable	300	310
Sale of freehold ground rent	-	4,000
	<hr/>	<hr/>
	46,842	52,188
	<hr/>	<hr/>

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2021

6 Whirlow Grange Trust

The assets of the company include those belonging to the Whirlow Grange Trust which was formerly a separate charity (500311) that owned the freehold of Whirlow Grange.

However, the Trust, after consultation with the Charity Commission, adopted a new Scheme on 17 June 2004, to govern the Trust in future.

The principal provisions of the Scheme were:

- i) The freehold property encompassing the Whirlow Grange Conference Centre was identified as permanent endowment of the Trust;
- ii) The company became the trustee of the Trust;
- iii) The objects of the Trust are to further the objects of the company;
- iv) A uniting direction under S96 (6) Charities Act 1993 was made so that the Company and the Trust shall be treated as a single charity for the purposes of administration and for the purposes of accounting.

Accordingly, following the adoption of the Scheme the Trust's income and expenditure, and assets and liabilities are included with those of the company.

Following the sale of the Conference Centre and grounds in August 2014 the proceeds have been invested in CCLA unit trusts and remain as part of the functional endowment of the trust.

7 Resources expended - charitable activities

The company's SOFA and Income and Expenditure account include expenditure as follows:

	2021	2020
	£	£
7.1 Spirituality Centre Events Programme		
Speaker fees and retreat costs	3,628	1,140
Partnership charges for use of Spirituality Centre	3,710	2,056
	<hr/>	<hr/>
	7,338	3,196
	<hr/>	<hr/>

The charity has continued to provide a programme of events in 2021 and the income and expenditure figures in the accounts reflect fees paid for these chargeable events and their related expenses.

	2021	2020
	£	£
7.2 Partnership with All Saints Ecclesall PCC		
Chapel expenses	6,574	4,433
	<hr/>	<hr/>

A Partnership has been established between Whirlow Grange Limited and the parish of All Saints Ecclesall PCC to run the chapel and adjoining offices and meeting rooms. Income and expenses are shared by the partners equally. The figures in the accounts reflect the charity's 50% share.

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2021

7.3 Grants paid

	2021	2020
	£	£
Paid to individuals (15)	4,376	4,576
Paid to institutions	7,000	2,500

	11,376	7,076
--	--------	-------

Grants paid to institutions

Diocese of Sheffield – Diocesan Conference 2021	5,000	-
Diocesan Advisor in Spirituality – ASA Course	2,000	-
St Peter’s College – Leading Well Programme	-	2,500

	7,000	2,500
--	-------	-------

7.4 Support Costs - Administration and Other Expenses

	2021	2020
	£	£
Partnership charge for use of Spirituality Centre	2,135	1,410
Repairs and maintenance	5,094	10,781
Recharged salaries, office running costs, IT and website	30,309	28,886
Professional Charges	2,210	2,262

	39,748	43,339
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Total charitable expenditure	65,036	58,044
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Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2021

8 Income and expenditure by fund for prior year

	Unrestricted Fund	Endowment Fund	Total
	£	£	£
Income from			
Donations	18,461	-	18,461
Charitable activities	8,477	-	8,477
Investments	48,188	4,000	52,188
	<hr/> 75,126	<hr/> 4,000	<hr/> 79,126
Expenditure on			
Charitable activities	58,044	-	58,044
	<hr/>	<hr/>	<hr/>
Net income before Gains/losses on investment	17,082	4,000	21,082
	<hr/>	<hr/>	<hr/>
Other recognised gains and losses			
Gains on investments	-	40,776	40,776
	<hr/>	<hr/>	<hr/>
Net incoming Resources and movements in funds	17,082	44,776	61,858
Total funds brought forward	<hr/> 37,614	<hr/> 1,471,480	<hr/> 1,509,094
Total funds carried forward	<hr/> 54,696	<hr/> 1,516,256	<hr/> 1,570,952

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2021

9 Tangible fixed assets	Freehold land & buildings £	Total £
Cost or valuation		
At 1 January 2021	110,000	110,000
Additions	-	-
Disposals	-	-
Revaluation	-	-
	<hr/>	<hr/>
At 31 December 2021	110,000	110,000
	<hr/>	<hr/>
Depreciation		
At 1 January 2021	-	-
Charge for year	-	-
Disposals	-	-
	<hr/>	<hr/>
At 31 December 2021	-	-
	<hr/>	<hr/>
Net Book Value at 31 December 2021	<u>110,000</u>	<u>110,000</u>
Net Book Value at 1 January 2021	<u>110,000</u>	<u>110,000</u>

The directors are of the opinion that the estimated remaining useful economic life of the freehold building exceeds 50 years and as the asset has a residual value at least equal to its valuation no depreciation has been charged.

The land and buildings were professionally valued by Fowler Sandford, Chartered Surveyors in November 2014 at £110,000. The directors do not consider the valuation to have changed from this date.

10 Investments	2021 £	2020 £
Valuation at 1 January 2021	1,402,246	1,361,470
Additions	-	-
Disposals	-	-
Unrealised surplus/(deficit) on revaluation	132,102	40,776
	<hr/>	<hr/>
Valuation at 31 December 2021	1,534,348	1,402,246
	<hr/>	<hr/>
Analysed as follows:		
COIF Investment fund	883,700	773,917
COIF Fixed interest Fund	301,332	322,567
COIF Property fund	349,316	305,762
	<hr/>	<hr/>
	1,534,348	1,402,246

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2021

11. Debtors	2021 £	2020 £
Gift Aid due	1,279	1,224
Prepayments	800	-
	<u>2,079</u>	<u>1,224</u>

12 Creditors – amounts falling due within one year:	2021 £	2020 £
All Saints Ecclesall PCC	3,237	6,645
Accruals and deferred income	2,083	1,838
	<u>5,320</u>	<u>8,483</u>

13 Funds	Unrestricted Funds £	Endowment Fund £	Total £
At 1 January 2021	54,696	1,516,256	1,570,952
Incoming resources	73,912	-	73,912
Outgoing resources	(65,036)	-	(65,036)
Surplus on revaluation	-	132,102	132,102
At 31 December 2021	<u>63,572</u>	<u>1,648,358</u>	<u>1,711,930</u>

Unrestricted Funds amounted to £63,572 at 31 December 2021, which the charity is free to use in accordance with its charitable objects.

Endowment Fund represents those assets which must be held as functional endowment of the charity. This was previously specified in the Charity Commission Scheme as the freehold land and buildings known as the Whirlow Grange Conference Centre (excluding the Chapel, which is owned by the Sheffield Diocesan Board of Finance as custodian trustee for the parish of All Saints Ecclesall PCC). Following the sale of the conference centre in August 2014, the endowment fund assets represent the net proceeds of sale together with the remaining land and buildings.

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2021

14 Analysis of net assets between funds

	Unrestricted Funds	Endowment Fund	Total
	£	£	£
Tangible fixed assets	-	110,000	110,000
Investments	-	1,534,348	1,534,348
Current assets	68,892	4,010	72,902
Current liabilities	(5,320)	-	(5,320)
	<u>63,572</u>	<u>1,648,358</u>	<u>1,711,930</u>
2020 Comparatives	Unrestricted Funds	Endowment Fund	Total
	£	£	£
Tangible fixed assets	-	110,000	110,000
Investments	-	1,402,246	1,402,246
Current assets	63,179	4,010	67,189
Current liabilities	(8,483)	-	(8,483)
	<u>54,696</u>	<u>1,516,256</u>	<u>1,570,952</u>

15 Related Party Transactions

Donations include £1,800 (2020: £4,575) from the directors. There were no other related party transactions in the year ended 31 December 2021 (2020: None).

16 Trustee Remuneration and Expenses

There was no trustee remuneration paid in the year (2020: Nil).

One trustee was paid £978 in respect of retreat and associated travel costs in the year. Under our Partnership arrangement All Saints Ecclesall refunded one half of this amount to the charity.

WHIRLOW GRANGE LIMITED

England & Wales - Charity number 701073

Accounts

Whirlow Grange Limited
Report and Financial Statements
Year Ended: 31 December 2020
Charity No: 701073
Company No: 02236179

Whirlow Grange Limited

Reports and Accounts

Year Ended 31 December 2020

Contents	Pages
Directors' Report	1-5
Independent Examiner's Report	6
Statement of Financial Activities	7
Income and Expenditure Account	8
Balance Sheet	9
Notes to the Financial Statements	10-17

Whirlow Grange Limited

Directors' Report for the Year Ended 31 December 2020

The directors present their report and accounts for the year ended 31 December 2020. The accounts comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Reference and Administrative Details

Charity Registration Number: 701073

Company Registration Number: 02236179

President: The Bishop of Sheffield – (ex officio)

Directors:

Chair: The Revd. John Stride (resigned 15/06/20) (BoS)
The Rt Revd. Richard Blackburn (appointed 15/06/20) (BoS)

Other directors: Rev Joy Adams (CTSY)
David Booker (W)
Rev Christopher Ellis (CTSY)
Canon Dr Christine Gore (BC)
Rosemary Murphy (WGL)
Canon Peter Rainford (BC)
Mary Sutton (WGL)
Ruth Watkin (churchwarden) (ASE)

BoS = appointed by Bishop of Sheffield, ASE = Vicar of All Saints Ecclesall (ex officio),
WGL = appointed by WGL Directors, W = former Whirlow Grange Trustee,
BC = Bishop of Sheffield's Bishop's Council, CTSY = Churches Together in South Yorkshire

Company Secretary: David Booker FCA

Chaplain: Rev Joy Adams

Events Coordinator: Anna Potts

*Administrator and
Operations Coordinator:* John Harrison

Registered office: Whirlow Spirituality Centre, Whirlow Grange Close,
Sheffield, S11 9SY

Bankers: Yorkshire Bank plc, 66 Fargate, Sheffield, S1 2HE

*Independent
Examiner* Mark Garrison BCom FCA DChA
Allotts Business Services Ltd, Chartered Accountants
The Old Grammar School, 13 Moorgate Road, Rotherham, S60 2EN

Whirlow Grange Limited

Directors' Report for the Year Ended 31 December 2020

Structure, Governance and Management

Legal Structure and Charitable Status

The company is limited by Guarantee and does not have any share capital. It is a registered charity (number 701073). The company is governed by its Memorandum and Articles of Association.

Appointment of Directors

The Bishop of Sheffield is the President of the charitable company. The President's appointee as Director & Chair changed at the 15 June 2020 AGM, when Bishop Richard Blackburn succeeded Revd John Stride. Two directors are appointed by the Bishop of Sheffield Bishop's Council, two by Churches Together in South Yorkshire and two by the company's directors. The Vicar of All Saints Ecclesall is a director ex officio (or a churchwarden during interregnum). In addition one director is a former Whirlow Grange Trustee.

The names of the directors who served during the year, are given in the Reference and Administrative Details on page 1.

Organisational structure

The Board of Directors administers the charitable company and meets quarterly. The Chaplain, is responsible for the programme of Spirituality, Christian education and training, chapel services and related activities.

Objectives and Activities

The Objects of the Charity are the advancement of Christian religion and the advancement of Christian education.

In planning our objectives for the year and planning our activities, the trustees have considered the Charity Commissions guidance on public benefit.

Public worship is held in the chapel each Tuesday and Sunday. However in 2020 the programme of events at the Spirituality Centre were largely cancelled due to the Covid pandemic.

Whirlow Grange Trust (the Trust)

The Trust had for many years owned the freehold of the land and buildings at Whirlow Grange. Following a Charity Commission Scheme on 17 June 2004 the Trust's objects were changed to further the objects of the company and the Trust's freehold property encompassing the Whirlow Grange Conference Centre was identified as permanent endowment of the Trust.

In addition a uniting direction was made so that the Company and the Trust be treated as a single charity for the purposes of administration and accounts. Further details are provided in note 6 to the accounts.

Whirlow Grange Limited

Directors' Report for the Year Ended 31 December 2020

Following the sale of the Conference Centre and grounds in August 2014 the proceeds have been invested in quoted investments and this remains as part of the functional endowment of the charity.

Supporters and Volunteers

The Charity is fortunate in having a significant group of supporters and volunteers without whom it would be difficult to operate. The Board wishes to put on record its deepest thanks for their financial and practical commitment and hard work that ensures that both property and programme are presented to the highest standard.

Grants to Organisations and Individuals

The Board sets aside a proportion of its income each year to provide grants to organisations and individuals in support of Christian Education and Personal Christian Spiritual Growth. Grants made in the year amounted to £7,076 including 14 grants to individuals and a grant of £2,500 to St Peter's College towards funding their Leading Well programme.

Achievements and Performance

The year began with high hopes of a full Spirituality Programme and a positive number of external bookings, with a growth in numbers of new hirers – all changed as a result of the Coronavirus Pandemic. The Board made the decision not to furlough staff, but to use their skills and expertise to develop an online presence for those who regularly connect with the Whirlow Spirituality Centre.

Risk assessments and Covid secure precautions were put in place ensuring safe working practices for staff and volunteers when onsite, and for visitors when the Chapel and Centre were open.

Staffing

Working from home, or safely on site, the Chaplain and two staff members, supported by many volunteers, were able to offer a range of events and worship through the Whirlow website, FaceBook page and YouTube channel. Covid highlighted the flexibility and the ways in which the team moved to deliver a consistent online presence. The potential that has opened up, both in what can be offered and the wide geographical area reached, has resulted in ongoing strategic considerations regarding the ministry of Whirlow Spirituality Centre.

Different ways of working has played to the strengths of the two members of staff, Anna Potts, Events Coordinator and John Harrison, Admin and Operations Coordinator. The Board is extremely grateful for their commitment during the stressful time of the two lockdowns and constantly changing environment. These changes have resulted in ongoing discussions regarding role descriptions as communications, publicity and technology took up increasing proportions of staff time and will continue to do so.

Whirlow Spirituality Programme

The online programme included Quiet Days, Workshops and Contemplative Prayer sessions held via Zoom, Facebook or WhatsApp – all well attended and attracting individuals from the further edges of the Sheffield Diocese and Methodist District as well as a wider geographical area e.g. London, Scotland and the USA. It has also enabled a small number of individuals with disability to access the Whirlow Programme.

Whirlow Grange Limited

Directors' Report for the Year Ended 31 December 2020

Changes were made to the website to accommodate regular written blogs and reflections. Two art exhibitions were curated – **Together In Isolation** was both onsite and on YouTube, **A Sheffield Advent** was offered on YouTube and through two Zoom Advent Quiet Days.

The installation of a poustinia (prayer hermitage) on the front lawn, landscaping work in the rear and front gardens, plus the electrification of both poustinias completed the Jane Lander Legacy project which commenced in 2019. The Whirlow garden has become a place of solace, safety and reflection for many as and when Covid restrictions permitted. The two poustinias and the Quiet Room have been used regularly for individual prayer and reflection.

Partnership with All Saints Ecclesall PCC

Following on from 2019, representatives of Whirlow Grange Ltd and All Saints Ecclesall have held virtual Partnership meetings on a quarterly basis to underpin the running of the Chapel and Centre. The Partnership Committee looks forward to the appointment of the Revd Mark Brown as Oversight Minister at All Saints Ecclesall.

Chair of Whirlow Grange Ltd

John Stride retired as Chair at the AGM on 15 June 2020. John has been instrumental in the setting up of the Spirituality Centre and the partnership with All Saints Ecclesall. His wise counsel, enthusiasm and hands on approach will be greatly missed.

The Bishop of Sheffield's nominee as new Chairman is Bishop Richard Blackburn, who recently retired as Bishop of Warrington. We are delighted to welcome Bishop Richard's return to Whirlow Grange as many of us remember him chairing the company which was then running the Conference Centre in his time as Archdeacon of Sheffield.

Financial Review

The SOFA shows unrestricted income of £75,126 (2019 £90,787) and expenditure of £58,044 (2019 £58,862) leaving a surplus for the year of £17,082 and unrestricted funds at 31/12/20 of £54,696. The Endowment Fund was increased by unrealised gains on the charity's holding of CCLA investments of £40,776 and by the sale of a ground rent of £4,000 to leave the balance on the Endowment Fund at £1,516,256. Total Funds at 31 December 2020 were £1,570,952 (2019 £1,509,094).

Reserves Policy

At 31 December 2020 the charity had reserves, as shown above, exceeding £1.5m. However, the majority of these funds were held as Endowment Funds. It is anticipated the General Fund will continue to build from surpluses made annually to reach a level where the balance on the fund will exceed 12 months operating costs, which are currently £60,000 pa.

Risk Management

The Directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charitable company, and are satisfied that systems are in place to mitigate their exposure to the major risks.

Whirlow Grange Limited

Directors' Report for the Year Ended 31 December 2020

This report has been prepared in accordance with the special provisions of Part XV of the Companies Act 2006 relating to small companies.

BY ORDER OF THE BOARD

D. F. BOOKER
Secretary
14 June 2021

Whirlow Grange Limited

Independent Examiner's Report to the Trustees of Whirlow Grange Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2020 which are set out on pages 7 to 17.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mark Garrison BCom FCA DChA
Allotts Business Services Ltd, Chartered Accountants & Registered Auditors
The Old Grammar School
13 Moorgate Road
Rotherham
S60 2EN

Date:

Whirlow Grange Limited

Statement of Financial Activities

For the Year Ended 31 December 2020

	Note	Unrestricted fund £	Endowment fund £	2020 Total £	2019 Total £
Income and endowments from:					
Donations and legacies	3	18,461	-	18,461	24,852
Charitable activities	4	8,477	-	8,477	18,083
Investment income	5	48,188	4,000	52,188	47,852
		<u>75,126</u>	<u>4,000</u>	<u>79,126</u>	<u>90,787</u>
Expenditure on:					
Charitable activities	7	<u>58,044</u>	-	<u>58,044</u>	<u>58,862</u>
Net income/(expenditure) before gains/losses on investment		<u>17,082</u>	<u>4,000</u>	<u>21,082</u>	<u>31,925</u>
Net (loss)/gain on investments	10	-	40,776	40,776	97,788
Net surplus		<u>17,082</u>	<u>44,776</u>	<u>61,858</u>	<u>129,713</u>
Net movement in funds		<u>17,082</u>	<u>44,776</u>	<u>61,858</u>	<u>129,713</u>
Reconciliation on funds					
Total funds at 1 January 2020		37,614	1,471,480	1,509,094	1,379,381
Total funds at 31 December 2020	13	<u>54,696</u>	<u>1,516,256</u>	<u>1,570,952</u>	<u>1,509,094</u>

Whirlow Grange Limited

Income and Expenditure Account

For the Year Ended 31 December 2020

	Note	2020 £	2019 £
Income			
Donations and legacies	3	18,461	24,852
Charitable activities	4	8,477	18,083
Investment income	5	52,188	47,852
		<u>79,126</u>	<u>90,787</u>
Net gain on investments	10	<u>40,776</u>	<u>97,788</u>
Gross Income		<u>119,902</u>	<u>188,575</u>
Expenditure on:			
Charitable activities	7	<u>58,044</u>	<u>58,862</u>
Net income / (expenditure)	2	61,858	129,713
Unrestricted funds brought forward		37,614	5,689
Endowment funds brought forward		1,471,480	1,373,692
Total funds brought forward		<u>1,509,094</u>	<u>1,379,381</u>
Unrestricted funds carried forward		54,696	37,614
Endowment funds carried forward		<u>1,516,256</u>	<u>1,471,480</u>
Total funds carried forward		<u>1,570,952</u>	<u>1,509,094</u>

Whirlow Grange Limited**Company Number 2236179****Balance Sheet as at 31 December 2020**

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	9	110,000	110,000
Investments	10	1,402,246	1,361,470
		<hr/>	<hr/>
		1,512,246	1,471,470
Current assets			
Cash at bank		65,965	42,403
Debtors	11	1,224	-
		<hr/>	<hr/>
		67,189	42,403
Creditors – amounts falling due within one year	12	8,483	4,779
		<hr/>	<hr/>
Net current assets		58,706	37,624
		<hr/>	<hr/>
Net assets		1,570,952	1,509,094
		<hr/>	<hr/>
Funds			
Unrestricted fund	13	54,696	37,614
Endowment fund	13	1,516,256	1,471,480
		<hr/>	<hr/>
		1,570,952	1,509,094
		<hr/>	<hr/>

The accounts have been prepared in accordance with the special provisions of Part XV of the Companies Act 2006 relating to small companies.

The directors confirm that for the year ended 31 December 2020 the company is entitled to exemption under Section 477 of the Companies Act 2006 from the requirement to have accounts audited, and that no members have requested an audit under Section 476.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 386 and section 387; and
- (b) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year, in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to this company.

Approved by the Board on 14 June 2021

.....
The Revd. R F Blackburn – Director

.....
D F Booker – Director

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2020

1 Accounting Policies

- a) **General information and basis of preparation** Whirlow Grange Limited is a charitable private company limited by guarantee and registered in England. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements comply with the SORP provisions currently in effect.

The company has taken advantage of the exemption in FRS102 1A not to prepare a statement of cash flows

The Trustees have had regard to the Charity's Commissions guidance on public benefit. Whirlow Grange Limited meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

- b) **Preparation of the accounts on a going concern basis** The directors are of the view that no material uncertainties exist and the reserves will support the charity for the foreseeable future and that on that basis the charity is a going concern.
- c) **Investment income** is accounted for in the period in which the company is entitled to the receipt.
- d) **Voluntary income and donations** Grants and donations are recognised as income when receivable, unless they include conditions restricting them to expenditure in a specified period, in which case they are recognized in that period. Grants received in advance of recognition are included within creditors.
- e) **Donated Services and Facilities** The general volunteer time of the Friends is not recognised. Refer to the trustees' annual report for more information about their contribution.
- f) **Income and expenditure** is accounted for on an accruals basis. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes irrecoverable VAT.
- g) **Fund accounting** Details of the nature and purpose of each fund is set out in note 13. Incoming resources from endowment funds are unrestricted.
- h) **Investments**
Investments are stated at market value. Realised and unrealised gains and losses on investments are credited/ charged to the Statement of Financial Activities.

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2020

1 Accounting Policies (continued)

i) Debtors

Debtors are recognised at the settlement amount due, once the charity has entitlement to the funds and it is probable that the income will be received.

j) **Creditors and provisions** Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2 Deficit / Surplus on income and expenditure	2020	2019
is after charging the following:	£	£
Independent examiners fee	1,800	1,800
	<hr/>	<hr/>
3 Donations & Legacies		
Legacies	-	10,000
Donations	15,583	12,671
Gift aid recovered	2,878	2,181
	<hr/>	<hr/>
	18,461	24,852
	<hr/>	<hr/>
4 Income from charitable activities		
Spirituality centre events programme	5,404	9,208
Partnership with All Saints Ecclesall PCC	3,073	8,875
	<hr/>	<hr/>
	8,477	18,083
	<hr/>	<hr/>

The trust benefits from the involvement and support of its volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

5 Investment income

Dividends receivable from UK investments	47,878	47,452
Ground rent receivable	310	400
Sale of freehold ground rent	4,000	-
	<hr/>	<hr/>
	52,188	47,852
	<hr/>	<hr/>

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2020

6 Whirlow Grange Trust

The assets of the company include those belonging to the Whirlow Grange Trust which was formerly a separate charity (500311) that owned the freehold of Whirlow Grange.

However, the Trust, after consultation with the Charity Commission, adopted a new Scheme on 17 June 2004, to govern the Trust in future.

The principal provisions of the Scheme were:

- i) The freehold property encompassing the Whirlow Grange Conference Centre was identified as permanent endowment of the Trust;
- ii) The company became the trustee of the Trust;
- iii) The objects of the Trust are to further the objects of the company;
- iv) A uniting direction under S96 (6) Charities Act 1993 was made so that the Company and the Trust shall be treated as a single charity for the purposes of administration and for the purposes of accounting.

Accordingly, following the adoption of the Scheme the Trust's income and expenditure, and assets and liabilities are included with those of the company.

Following the sale of the Conference Centre and grounds in August 2014 the proceeds have been invested in CCLA unit trusts and remain as part of the functional endowment of the trust.

7 Resources expended - charitable activities

The company's SOFA and Income and Expenditure account include expenditure as follows:

	2020	2019
	£	£
7.1 Spirituality Centre Events Programme		
Speaker fees and expenses	1,140	4,395
Partnership charges for use of Spirituality Centre	2,056	3,670
	<hr/>	<hr/>
	3,196	8,065

The charity has continued to provide a programme of events in 2020 and the income and expenditure figures in the accounts reflect fees paid for these chargeable events and their related expenses.

	2020	2019
	£	£
7.2 Partnership with All Saints Ecclesall PCC		
Chapel expenses	4,433	8,339
	<hr/>	<hr/>

A Partnership has been established between Whirlow Grange Limited and the parish of All Saints Ecclesall PCC to run the chapel and adjoining offices and meeting rooms. Income and expenses are shared by the partners equally. The figures in the accounts reflect the charity's 50% share.

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2020

7.3 Grants paid	2020	2019
	£	£
Paid to individuals (14)	4,576	6,172
Paid to institutions	2,500	2,975
	<hr/>	<hr/>
	7,076	9,147
Grants paid to institutions		
St Peter's College – Leading Well Programme	2,500	-
Diocesan Advisor in Spirituality – SG&T Programme	-	2,200
All Saints Ecclesall re Intern Training	-	275
St John's Owlerton re Holiday Club	-	500
	<hr/>	<hr/>
	2,500	2,975
	<hr/>	<hr/>
7.4 Support Costs - Administration and Other Expenses	2020	2019
	£	£
Partnership charge for use of Spirituality Centre	1,410	6,390
Repairs and maintenance	10,781	3,456
Recharged salaries, office running costs, IT and website	28,886	21,394
Professional Charges	2,262	2,071
	<hr/>	<hr/>
	43,339	33,311
	<hr/>	<hr/>
Total charitable expenditure	58,044	58,862
	<hr/>	<hr/>

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2020

8 Income and expenditure by fund for prior year

	Unrestricted Fund	Endowment Fund	Total
	£	£	£
Income from			
Donations	24,852	-	24,852
Charitable activities	18,083	-	18,083
Investments	47,852	-	47,852
	<hr/> 90,787	-	<hr/> 90,787
Expenditure on			
Charitable activities	58,862	-	58,862
Net income before Gains/losses on investment	<hr/> 31,925	-	<hr/> 31,925
Other recognised gains and losses			
Gains on investments	-	97,788	97,788
Net incoming Resources and movements in funds	31,925	97,788	129,713
Total funds brought forward	<hr/> 5,689	1,373,692	<hr/> 1,379,381
Total funds carried forward	<hr/> 37,614	1,471,480	<hr/> 1,509,094

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2020

9 Tangible fixed assets	Freehold land & buildings £	Total £
Cost or valuation		
At 1 January 2020	110,000	110,000
Additions	-	-
Disposals	-	-
Revaluation	-	-
	<hr/>	<hr/>
At 31 December 2020	110,000	110,000
	<hr/>	<hr/>
Depreciation		
At 1 January 2020	-	-
Charge for year	-	-
Disposals	-	-
	<hr/>	<hr/>
At 31 December 2020	-	-
	<hr/>	<hr/>
Net Book Value at 31 December 2020	<u>110,000</u>	<u>110,000</u>
Net Book Value at 1 January 2020	<u>110,000</u>	<u>110,000</u>

The directors are of the opinion that the estimated remaining useful economic life of the freehold building exceeds 50 years and as the asset has a residual value at least equal to its valuation no depreciation has been charged.

The land and buildings were professionally valued by Fowler Sandford, Chartered Surveyors in November 2014 at £110,000. The directors do not consider the valuation to have changed from this date.

10 Investments	2020 £	2019 £
Valuation at 1 January 2020	1,361,470	1,175,633
Additions	-	88,049
Disposals	-	-
Unrealised surplus/(deficit) on revaluation	40,776	97,788
	<hr/>	<hr/>
Valuation at 31 December 2020	1,402,246	1,361,470
	<hr/>	<hr/>
Analysed as follows:		
COIF Investment fund	773,917	727,395
COIF Fixed interest Fund	322,567	312,063
COIF Property fund	305,762	322,012
	<hr/>	<hr/>
	1,402,246	1,361,470

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2020

11. Debtors	2020	2019
	£	£
Gift Aid due	1,224	-

12 Creditors – amounts falling due within one year:	2020	2019
	£	£
All Saints Ecclesall PCC	6,645	2,319
Accruals and deferred income	1,838	2,460
	<u>8,483</u>	<u>4,779</u>

13 Funds

	Unrestricted Funds	Endowment Fund	Total
	£	£	£
At 1 January 2020	37,614	1,471,480	1,509,094
Incoming resources	75,126	4,000	79,126
Outgoing resources	(58,044)	-	(58,044)
Surplus on revaluation	-	40,776	40,776
At 31 December 2020	<u>54,696</u>	<u>1,516,256</u>	<u>1,570,952</u>

Unrestricted Funds are made up of two funds:

1. The General Fund amounted to £54,696 at 31 December 2020, which the charity is free to use in accordance with its charitable objects.
2. Designated Fund – Jane Lander legacy
A legacy of £10,000 was received from the estate of Jane Lander in 2019, which funded the installation of a Poustinia in the top garden and a summerhouse on the front lawn together with associated landscaping and electrical work. A Fund balance of £6,997 at 31/12/19 was wholly absorbed in the year 2020 (income from additional donations £2,665 and expenditure £10,721) and the small deficit of £1,059 spent over the 2 years of the project was written off to unrestricted funds.

Endowment Fund represents those assets which must be held as functional endowment of the charity. This was previously specified in the Charity Commission Scheme as the freehold land and buildings known as the Whirlow Grange Conference Centre (excluding the Chapel, which is owned by the Sheffield Diocesan Board of Finance as custodian trustee for the parish of All Saints Ecclesall PCC). Following the sale of the conference centre in August 2014, the endowment fund assets represent the net proceeds of sale together with the remaining land and buildings.

Whirlow Grange Limited

Notes to the accounts for the year ended 31 December 2020

14 Analysis of net assets between funds

	Unrestricted Funds	Endowment Fund	Total
	£	£	£
Tangible fixed assets	-	110,000	110,000
Investments	-	1,402,246	1,402,246
Current assets	63,179	4,010	67,189
Current liabilities	(8,483)	-	(8,483)
	<u>54,696</u>	<u>1,516,256</u>	<u>1,570,952</u>

2019 Comparatives

	Unrestricted Funds	Endowment Fund	Total
	£	£	£
Tangible fixed assets	-	110,000	110,000
Investments	-	1,361,470	1,361,470
Current assets	42,393	10	42,403
Current liabilities	(4,779)	-	(4,779)
	<u>37,614</u>	<u>1,471,480</u>	<u>1,509,094</u>

15 Related Party Transactions

Donations include £4,575(2019: £2,940) from the directors. There were no other related party transactions in the year ended 31 December 2020 (2019: None).

16 Trustee Remuneration and Expenses

There were no trustee expenses or remuneration paid in the year (2019: Nil).