Union Church, Sheffield

Report and Accounts

Year ended 31 March 2026

Stewardship
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

UNION CHURCH, SHEFFIELD

LEGAL & ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 MARCH 2026

ADDRESS FOR CORRESPONDENCE	41 Granby Road Sheffield S5 6WD
GOVERNING DOCUMENT	Constitution for a CIO dated 26 January 2021
CHARITY REGISTRATION NUMBER	1193249
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Dr Sarah Goodwin Samuel McWhirter Brian Noble Christopher Richardson Alan Lee Knox (appointed 7 May 2026) Alison Collins (resigned 7 May 2026)
INDEPENDENT EXAMINER	Lisa Darby FCA Stewardship 1 Lamb's Passage London EC1Y 8AB

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UNION CHURCH SHEFFIELD

REPORT OF THE TRUSTEES

FOR THE YEAR END 31 MARCH 2026

The Trustees have pleasure in submitting the Report and Accounts for the charity's last period of account, which commenced on 01 April 2025 and ended on 31 March 2026.

Objects of the charity

The charity, which is a church, is governed by a constitution and is constituted as a charitable incorporated organisation. The charity's principal objects, as set out in its governing document, are:

- the advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Sheffield and the surrounding neighbourhood; and
- such other charitable purposes as shall, in the opinion of the charity trustees, put into practice the Christian faith in accordance with the Basis of Faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

This past year Union Church Sheffield has:

- provided opportunities for church members to deepen their understanding of the Christian faith and also for the wider public to be introduced to Christian faith through weekly Sunday gatherings & mid-week small groups. In particular we have continued to develop bible teaching & training specifically among women including ‘Fathom’ events with external speakers. We are also pleased to see members taking the responsibility of training others to lead bible studies in those small groups. We are grateful for the support of a number of local churches in contributing as guest preachers, freeing up our own elders.
- continued in partnering with another local church in teaching our young people through Youth Club. We are glad to have a number of members serving as leaders in this group, although some are also ending their involvement in order to focus on other things.
- again given pastoral care and training for church members as they seek to live according to the Christian faith enabling them to serve and enrich wider society through their places of employment and education. We have been glad to use some helpful resources from national organisations to help with this. Some members have used these resources in studying the bible with colleagues and friends.
- faced a number of complex pastoral situations among members and others linked to the church. Although now largely resolved, these have required some safeguarding involvement and significant skill. They have also required significant time and involvement from our elders, safeguarding team, and members. As a result, our safeguarding team in particular have grown in their competence and many members have grown in maturity.
- seen some members develop skills with Bible teaching, through preaching and in other ways.

- approximately maintained membership numbers, with some members moving on and others joining. There were also several new regular attendees who are in the process of thinking about membership.
- seen small groups within the church continue to support one another in their faith and service of their local communities.
- organised and run activities for youth and children that deepen their understanding of the Christian faith through a weekly youth club, Kids class, and weekend away. We have been particularly pleased to see some of our older children choose to be baptised.
- again supported individuals (i.e. mission partners) who are serving churches overseas; in particular two church members who are involved in bible translation in Nigeria. We have also supported two church members in the Middle East where they are involved in church planting work.
- established ourselves in the Ponderosa area through the kind encouragement of the Philadelphia WRC congregation, who have given us usage of their building at a very reasonable rate. We have been greatly encouraged in our faith and other charitable activities, both as a church and individually, by this partnership and links with the other WRU churches in the city. It has been a delight to help the original congregation with cleaning and maintenance of their building as part of our arrangement with them. They have been extremely generous in allowing us use of the building for a wide variety of events for both church and community benefit. The area encompasses significant social disadvantage and also many residents from all over the world (including international students, refugees and longer term residents).
- ran an English language conversation club for members of the local community. There has been a small but steady attendance at this event by people from a range of countries - often recent arrivals, but some longer term residents. This has used professional teaching materials, both by church members and connections from other churches, several of whom have experience and qualifications in teaching English as a second language. This is a significant need in the Ponderosa area, and was identified as a helpful event in conversation with the local community centre, with whom we have developed a good relationship.
- hosted several ‘family meals’, where connections from the community and other events were invited to join church members in eating together. Many of our conversation club learners joined these events with their families, and also contributed to the food. This was really significant in encouraging the learners to feel a sense of belonging and a way to contribute.
- enabled some conversation club learners to host their own ‘Nowroz’ celebration, where they hosted the conversation club helpers and their families for a cultural event. This was great in encouraging real integration and friendship.
- hosted Kaffee und Kuchen events and a Christmas craft evening for friends and the local community. We have been really pleased to see members take ownership and responsibility for these events, freeing up staff time and enabling the church’s overall outreach to others to grow.
- started to consider ways of involving the local community more in running and supporting activities, through discussion with an external adviser. The trustees have been learning about different ways of structuring volunteering and staff support and the funding available.
- advertised for a new member of staff in order to both increase our capacity and provide training for a new pastor. The trustees have learnt about the various funding available and are in conversation with funders.
- been a part of wider conversations with other local churches in the Yorkshire region, and across the UK, about how to support Christians in their witness and service of others; so that the diversity of our cities is seen in the diversity of our churches.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

Overall, income in the year to March 2025 was £75,023 compared to £100,785 last year (which included £21,919 income relating to one of the church's ministers and his wife being sent to the Middle East, as well as £5,375 one-off Other Income).

Overall expenditure in this period was £79,573. Unrestricted expenditure decreased by £19 to £78,906. The charity incurred restricted expenditure of £667 to close the Residency and Mission funds.

As a result, the charity has reported a deficit of £3,980 on unrestricted funds. The deficit on restricted funds was £570. Overall cash held by the church at the year end for its activities decreased by £4,550 to £46,206. From this, £338 is held in restricted funds and £17,491 has been set aside in a designated reserve fund.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £17,491 (which equates to three months payroll and mission partner expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year-end, the charity held unrestricted cash of £45,868 and the charity is complying with its reserves policy.

Governance

Responsibility for setting policy and for making operating decisions rest with the trustees, who meet regularly to monitor the activities of the charity. They are familiar with their legal duties and the respective Charity Commission 5-minute guides. Responsibility for the day-to-day operation of the charity has been delegated to the elders. New trustees are recruited and appointed by the existing trustees, subject to a vote indicating approval by 75% of church membership, apart from our External Trustee which is a role that does not require a vote of the church membership. A more detailed account of the procedure can be found in our church handbook.

Risk statement

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to monitor and manage those risks.

Financial responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Sarah Goodwin

Sarah Goodwin (Sep 9, 2026 11:14:26 GMT+1)

Sarah Goodwin
Chair of Trustees
Date: Sep 9, 2026

S.McWhirter

S.McWhirter (Sep 15, 2026 15:16:09 GMT+1)

Samuel McWhirter Pastor/
Elder/Trustee
Date: Sep 15, 2026

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

UNION CHURCH, SHEFFIELD

I report to the trustees on my examination of the accounts of Union Church, Sheffield ('the charity') for the year ended 31 March 2026 on pages 7 - 10 following.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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 material 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Lisa Darby
Lisa Darby (Sep 21, 2026 14:11:28 GMT+1)

Lisa Darby FCA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Sep 21, 2026

UNION CHURCH, SHEFFIELD

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted Funds General Funds £	Designated Funds £	Restricted Funds £	2026 £	2025 £
Income receipts						
Donations		58,244	-	-	58,244	67,963
Gift aid receipts		14,191	-	45	14,236	15,298
Restricted Grants		-	-	52	52	11,156
Other activities		1,150	-		1,150	5,375
Bank interest		1,341	-	-	1,341	993
Total receipts		74,926	-	97	75,023	100,785
Payments						
Payments in relation to charitable activities undertaken directly	2	69,000	-	-	69,000	81,934
Grants paid in relation to charitable activities undertaken by others	3	9,906	-	667	10,573	20,188
Total payments		78,906	-	667	79,573	102,122
Net of receipts / (payments) before transfers		(3,980)	-	(570)	(4,550)	(1,337)
Transfers between funds	5	(629)	629	-	-	-
Net movement in funds		(4,609)	629	(570)	(4,550)	(1,337)
Cash funds as at last year end		32,986	16,862	908	50,756	52,093
Cash funds at this year end	A	28,377	17,491	338	46,206	50,756

The notes on pages 9 - 10 form part of these accounts.

UNION CHURCH, SHEFFIELD

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 MARCH 2026

	Unrestricted Funds				
	General funds £	Designated funds £	Restricted funds £	2026 £	2025 £
A Cash funds					
Bank account	6,752	-	-	6,752	19,563
Bank deposit account	21,625	17,491	338	39,454	31,193
	28,377	**17,491**	**338**	**46,206**	**50,756**
B Liabilities Falling due within one year					
Gift Aid Overpayment	-	-	-	-	121
Grant Payments to UFM	-	-	-	-	667
Fee for preparing and independently examining the accounts	1,140	-	-	1,140	1,098
Pension Liability	-	-	-	-	238
	1,140	**-**	**-**	**1,140**	**2,124**

C Assets retained for charity's own use

	Fund to which asset belongs	Current Value £
Equipment	Unrestricted	5,298

The trustees estimate the value to the charity of the equipment it has in use as at 31st March 2026.

D Guarantees and secured debts

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf by:

S.McWhirter

S.McWhirter (Sep 15, 2026 15:16:09 GMT+1)

Samuel McWhirter - trustee

Date: Sep 15, 2026

Sarah Goodwin

Sarah Goodwin (Sep 9, 2026 11:14:26 GMT+1)

Sarah Goodwin - trustee

Date: Sep 9, 2026

The notes on pages 9 - 10 form part of these accounts.

UNION CHURCH, SHEFFIELD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted Funds				
	General funds	Designated funds	Restricted Funds	Total 2026	Total 2025
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Staff costs	58,621	-	-	58,621	69,491
Venue hire and other meeting expenses	4,762	-	-	4,762	7,007
Training	2,347	-	-	2,347	1,553
Outreach	870	-	-	870	98
Administrative expenses	2,013	-	-	2,013	3,361
IT & communications	387	-	-	387	424
	69,000	-	-	69,000	81,934
3 Grants paid in relation to charitable activities undertaken by others					
Giving to mission partners	8,574	-	667	9,241	18,464
Giving to other partners	1,332	-	-	1,332	1,224
Giving to individuals	-	-	-	-	500
	9,906	-	667	10,573	20,188

4 Transactions with related parties

Staff costs include employment benefits of £46,787 paid to trustee Samuel McWhirter for serving as a church leader, not as a trustee. In prior year, staff costs included £60,084 paid to Samuel McWhirter, Ross Rohlmeier and Joanna Rohlmeier (Ross's wife). Samuel and Ross were paid as church leaders and Joanna as Church Administrator. These payments are permitted by the charity's governing document.

Restricted Mission Fund - The charity trustees were keen to identify the total support Union Church was able to give to the Rohlmeier family as they moved to the Middle East with UFM. Ross Rohlmeier resigned as a trustee in June 2024. Members were asked to make any extra donations for them to Union Church (on top of their regular giving from which the church makes grants to support Mission Partners). Grants were then made of the extra donations plus Gift Aid via UFM Worldwide. This arrangement ceased in March 2025 for simpler administration and members now give directly to UFM to support the families mission. Final grants to close the fund were made in August 2025.

5 Movement on funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
Unrestricted general funds	32,986	74,926	(78,906)	(629)	28,377
Unrestricted designated funds					
Reserve fund	16,862	-	-	629	17,491
Restricted funds					
Residency fund	(52)	52	-	-	-
Cross Cultural Outreach fund	338	-	-	-	338
Mission Fund	623	45	(667)	-	-
	908	97	(667)	-	338
Total funds	50,756	75,023	(79,573)	-	46,206

Designated funds

The designated **Reserve** fund represents funds set aside by the trustees to help cover spending commitments (in particular staff employment and mission partner support) for a period of time should income vary adversely. During the year transfers totaling £629 (2025: £834) were made from the General Fund to the Reserve fund in line with its reserve policy.

Restricted funds

The restricted **Residency** fund was created to employ a Church Planting Resident but was closed in the year as all the funds were utilised.
The restricted **Cross Cultural Outreach** fund was created from a grant received from FIEC to help support specifically cross-cultural local outreach.
The restricted **Mission Fund** was created from restricted donated income to be used towards support of Mission.