Charity number: 1198629

ARC CHURCH

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2026

Arc Church

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Arc Church
Legal and Administrative Information

Charity number	1198629
Trustee	Neal Goodwin - Chair of Trustees Dr Catherine Bowen Young - Secretary Rachel Peace Paul Harrison Nicola Jane Goodwin Stephen Prosser
Registered office	62 Monkwood Road Rawmarsh Rotherham S62 7ES
Bankers	Virgin Money 7 Gold Street Northampton NN1 1EN
Independent examiner	Angela Hayes Community Accountant 22 Brocklehurst Ave Barnsley S70 3EE

Arc Church
Trustees` annual report
for the year ended 31 March 2026

The trustees' submit their annual report for the period ending 31 March 2026. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS102) in preparing the annual report and financial statements of the charity.

Structure, governance and management

Arc Church is a Charitable Incorporated Organisation (CIO), with a Foundation Model Constitution as its governing document, it was adopted on 31 March 2022. The charity registered with the Charity Commission on 13 April 2022.

The day to day running of the charity is carried out by the trustees. There was 1 part time member of staff employed, the funding ended in January 2026.

There must be at least three Charity Trustees. If the number falls below this minimum, the remaining Charity Trustee or Charity Trustees may act only to appoint a new Charity Trustee.

In selecting individuals for appointment as trustees, regard is given to the skills, knowledge and experience needed for the effective administration of the charity.

Governance

At each trustee meeting, policies and procedures due for review are identified as part of a rolling review programme. This process helps ensure that the charity remains compliant with Charity Commission requirements, aligned with Arc Church’s objectives and up to date with current legislation.

Meetings

Trustee meetings are held four times a year, either online or in person.

Charitable objectives

The objectives of the CIO is the advancement of the Christian faith in Rotherham, South Yorkshire and such other parts of the United Kingdom as the Charity Trustees may from time to time decide, including but without limitation, providing services for worship, pastoral care and outreach work.

A key part of Arc Church is our gatherings that take place weekly and give people from the community opportunity to explore their spiritual life, build relationships and reflect together.

Board development

There have been no changes to the board within this financial period.

Public benefit

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission. The charity's activities demonstrate how Arc Church set out to fulfil its principal charitable objectives.

At the heart of Arc Church is an eagerness to partner with other local community organisations to provide activities and events for the public benefit.

Achievements and performance

Arc Church

Arc Gatherings on Monday evenings have continued to thrive. The main resource used during these gatherings is Out of the Box. A story is shared, generating discussion and reflection that often touches on concerns and issues currently affecting those who attend.

The quarterly socials have been highly successful and valued by those who attend. Family members often join in, and the events provide a welcoming space where friendships can be developed and deepened.

Arc Church has led several events at the Drop-in Centre, a local community centre. The annual celebration was held in July and brought together trustees, Trussell Trust representatives, supporters, partners, church members and the RaFB team to celebrate the achievements of the past year and look ahead with anticipation

In November, Arc's Thanksgiving meal provided an opportunity to celebrate both Arc Church and RaFB birthdays, bringing people from the community together for a time of celebration and reflection. This event continues to be one of the highlights of the Arc Church year.

Arc also hosted the annual Carols around the Campfire event, this year inviting a local choral group to sing. The evening remains much loved by those who attend.

Arc Sensory Church

Arc Sensory Church continues to run every two months, providing a safe and welcoming space for families with children and young people who have additional needs to explore life and faith together.

The gatherings have proved successful, with more families wanting to join. The ongoing challenge is to balance the needs of children and young people while ensuring the group remains appropriately sized and well supported. Relationships are being built among the families who attend, creating a valuable support network for those with lived experience of neurodiversity.

Rawmarsh Foodbank (RaFB)

Demand for the foodbank service has continued to increase, creating a need to source additional funding to purchase food stock.

Achievements and performance continued

The charity had hoped to establish a link with S62 so that a mental health peer support worker could be available during sessions. Unfortunately, this was not able to progress due to changes within the other organisation.

RaFB was also privileged to send a small representation to a Trussell-organised lobby day in Parliament. This was a successful and encouraging event and contributed to policy discussions at a national level.

Funding for the Project Manager role ended in January, and the role has now moved back to a voluntary position.

The holistic advice worker at RaFB, working alongside the foodbank team, has helped support meaningful change in clients' circumstances, with some no longer needing to access the foodbank. Community cohesion work has also been a significant asset, with Nicki, Project Manager, proactively building relationships and networks across the community and encouraging partnership working.

Nicki has been a proactive member of Trussell Regional Mini Cluster meetings for Project Managers. Members of the RaFB team have also attended both the Trussell Regional Day and the Rolling Roadshow alongside Nicki.

Finances

The relationship with the charity's accountant continues to be valuable and fruitful, providing accountability and structure for Arc Church's financial arrangements.
Financial updates are submitted regularly to the trustees, and a full financial report is made available for Arc Church's quarterly trustee meetings.

Future plans

Arc Church

We continue to work hard to develop relationships with individuals and organisations in our local community.

Fresh Expressions

Neal and Nicki are now leading the Fresh Expressions regional gatherings. These are held quarterly and allow like-minded leaders to gather for mutual encouragement and support.

Sensory Church

Discussions are ongoing regarding the viability of moving to monthly gatherings, taking into account both financial sustainability and volunteer capacity.

Rawmarsh Foodbank (RaFB)

The charity will continue to work hard to raise further funding for the holistic worker role at RaFB, while also seeking to respond to increased demand for foodbank support and maintaining strong partnerships across the local community.

Financial Position

The financial statements are set out on pages 10 to 17. The charity received total income of £56,764 in this financial year (2025: £99,469). Two grants ended within the year, income of which was received in the previous financial year. Full details of grants received during this and the previous year are provided on page 14 of this report. Total expenditure for the year was £79,336 (2025: £72,926), giving a deficit for the year of £22,572 (2025: surplus of £26,543). The total funds at the year-end stand at £34,165 (2025: £56,737) which includes £4,550 of designated funds (2025: £ nil) and £11,790 of restricted funds (2025: £37,955).

At the year end, the general reserve of the charity, represented by unrestricted funds, stands at £17,825 (2025: £18,782).

The charity's policy on reserves

The trustees of Arc Church/RaFB recognise the importance of a reserves policy to help demonstrate good stewardship and financial management.

The policy is to retain sufficient reserves:

- to ensure that Arc Church/RaFB has sufficient funds to meet its financial commitments
- to demonstrate that Arc Church/RaFB is sustainable into the future
- to ensure that the Arc Church/RaFB can manage future unforeseen financial diffficulties
- to ensure that excessive funds are not held without any identifiable reason or purpose

The trustees have reviewed reserves within the year and agree that the level of reserves will remain at 3 months operational costs. Based on the current expenditure this equates to £19,834 (2025: £18,231).

At the year ending 31 March 2026, the reserves held by the charity (represented by unrestricted funds and not invested in fixed assets) were £16,983 (2025: £17,424). In addition to the general reserve, the charity held £4,550 in designated funds (see note 11 for full details). The trustees are confident they can bridge the gap in the forthcoming year.

Statement of Trustees responsibilities

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and applicable accounting standards. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees declare that they have approved the above report.

Approved by the board of trustees on:

Signed:



Print name: _____ Date: 30.9.26

Trustee

Arc Church

Independent Examiner's Report

I report on the accounts of the charity for the period ending 31 March 2026, which are set out on pages 10 To 17.

Responsibilities and basis of report
As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 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 application 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 respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed: A Hayes Date: 30/09/2026

Angela Hayes, FMAAT
Community Accountant
22 Brocklehurst Avenue
Barnsley S70 3EE

aat Licensed Accountant

Angela Hayes is licensed and regulated by AAT under licence number 1006755

Arc Church
Statement of Financial Activities
for the year ended 31 March 2026

		Unrestricted funds	Restricted funds	**2026 Total**	Unrestricted funds	Restricted funds	2025 Total
Income from charitable activities		£	£	**£**	£	£	£
Donations & Tithes		13,582	-	**13,582**	11,203	-	11,203
Gift Aid		500	-	**500**	-	-	-
Grants	**2**	2,472	14,282	**16,754**	1,312	67,815	69,127
Donated food	**3**	25,501	-	**25,501**	19,114	-	19,114
Other income		405		**405**	-	-	-
Bank interest		22	-	**22**	25	-	25
TOTAL INCOME		**42,482**	**14,282**	**56,764**	31,654	67,815	99,469

Expenditure on charitable activities

		Unrestricted funds	Restricted funds	**2026 Total**	Unrestricted funds	Restricted funds	2025 Total
		£	£	**£**	£	£	£
Wages and salaries	**8**	-	12,875	**12,875**	-	16,202	16,202
Payroll costs		-	59	**59**	-	98	98
DBS Checks		425	-	**425**	16	59	75
TT FIW worker advisor costs		-	10,670	**10,670**	-	10,162	10,162
Trussell Trust FIW other costs		-	9,836	**9,836**	-	8,530	8,530
Consultancy/Freelance fees		1,640	-	**1,640**	1,425	-	1,425
Events & refreshments		40	-	**40**	561	-	561
Food		25,906	1,150	**27,056**	19,225	2,547	21,772
Foodbank café costs		313	-	**313**	165	-	165
Rental for container		4	100	**104**	416	937	1,353
Advertising/promotional		37	-	**37**	298	-	298
Ministry expenses and projects		1,491	-	**1,491**	464	-	464
Equipment costs		2,042	-	**2,042**	276	1,728	2,004
Bank charges		-	-	**-**	15	-	15
Rent, rates and room hire		3,829	-	**3,829**	195	3,593	3,788
Insurance		419	-	**419**	419	-	419
Printing, postage & stationery		395	167	**562**	269	198	467
Telephone & internet		12	60	**72**	89	96	185
Website and IT		161	-	**161**	75	-	75
Professional fees		1,268	-	**1,268**	535	-	535
Donations		600	-	**600**	600	-	600
Membership & subscriptions		1,015	-	**1,015**	553	-	553
Training costs (inc staff)		26	43	**69**	-	775	775
Travel expenses (inc staff)		408	111	**519**	62	304	366
Uniform		310	-	**310**		670	670
Volunteer expenses		534	-	**534**	102	26	128
Depreciation		516	2,300	**2,816**	516	621	1,137
Misc expenditure		574	-	**574**	104	-	104
TOTAL EXPENDITURE		**41,965**	**37,371**	**79,336**	26,380	46,546	72,926
Net income/expenditure		517	(23,089)	**(22,572)**	5,274	21,269	26,543
Transfers between funds	**11**	3,076	(3,076)	**-**	3,161	(3,161)	-
Total funds brought forward		18,782	37,955	**56,737**	10,347	19,847	30,194
Total funds carried forward		22,375	11,790	**34,165**	18,782	37,955	56,737

Arc Church
Balance Sheet
as at 31 March 2026

		2026	2025
		£	£
Fixed Assets	**4**	842	1,358
Current Assets			
Debtors	**5**	79	79
Cash at Bank and in hand		34,345	57,672
		34,424	57,751
Creditors - amounts due within one year	**6**	(1,100)	(2,372)
Net current assets		33,323	55,379
Net assets		**34,165**	**56,737**
Represented by:			
General funds			
Unrestricted funds		17,825	18,782
Designated funds	**11**	4,550	-
Restricted funds	**11**	11,790	37,955
Total funds		**34,165**	**56,737**

Approved by the board of trustees on: 30.09.26

Signed on their behalf by:

Signed:

Print name: Neal Goodwin
Trustee

Arc Church
Notes to the financial statements
for the year ended 31 March 2026

1 Accounting policies

Basis of preparation

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 Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS102)) and with the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant account policy note(s).

The accounts have been prepared using the natural classification method.

Going Concern Note

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorising of these financial statements and consider the going concern basis appropriate.

Incoming Resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, after any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably. Donations and grants received for the general purposes of the Foodbank are included in unrestricted funds.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

Goods donated and stock held for distribution by the foodbank are recognised as incoming resources within donated income only when distributed, with an equivalent amount being included as resources expended.

Resources Expended

All expenditure is accounted for on an accruals basis and has been analysed using a natural classification. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and all deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Arc Church
Notes to the financial statements
for the year ended 31 March 2026

Funds
The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Designated funds are funds that have agreed to be earmarked by the board of trustees for a specific purpose or future commitment

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining on a restricted fund at the end of the year is carried forward as a balance on that fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Fixed Assets
Tangible fixed assets with a cost exceeding £500, are capitalised and depreciated over their expected useful lives. The rates applicable are:

Equipment	25% straight line
Fixture and fittings	20% straight line

Where an asset has been funded via a restricted fund, it will be capitalised and depreciated over its useful life, or the length of the project/funding which ever is shorter.

Taxation
The charity is exempt from corporation tax on Income from its charitable activities.

Pension costs
The charity operates a defined contribution pension scheme. Pension costs charged to the Statement of Financial Activities represent the contributions payable by the charity in the year.

2 Grants

	Unrestricted funds	Restricted funds	Total 2026	Total 2025
	£	£	£	£
Trussell Trust - Financial Inclusion Worker (FIW)	-	-	-	47,815
Trussell Trust - Strategic Resources	-	(1,058)	(1,058)	18,000
Trussell Trust - Holistic Worker	-	11,790	11,790	-
Arnold Clark	-	-	-	1,000
Voluntary Action Rotherham Ltd	-	1,000	1,000	2,000
RMBC - Devolved Ward	-	2,300	2,300	-
Asda Foundation	600	-	600	-
Trussell Trust - Tesco top up	1,872	-	1,872	-
Grants less than £500	-	250	250	312
	2,472	14,282	16,754	69,127
Total 2025	1312	67815	69127	

3 Donated goods

The Statement of Financial Activities includes the estimated value of food that has been donated and used by Rawmarsh Foodbank (RaFB).

The estimated cost of food has been calculated by weight at an average retail cost of £2.88 per kilogram.

4 Tangible Fixed Assets

	Fixtures & Fittings	Equipment	Total Assets
	£	£	£
Cost or valuation at 1 April 2025	2,277	769	3,046
Additions	2,300	-	2,300
Disposals	-	-	-
at 31 March 2026	**4,577**	**769**	**5,346**
Depreciation			
at 1 April 2025	1,304	384	1,688
Disposals	-	-	-
charge this period	2,624	192	2,816
at 31 March 2026	**3,928**	**576**	**4,504**
Net book value at 31 March 2026	**649**	**193**	**842**
at 31 March 2025	973	385	1,358

5 Debtors: amounts falling due within one year	2026 £	2025 £
Prepayments	79	79
	79	**79**

6 Creditors: amounts falling due within one year	2026 £	2025 £
Accruals	1,100	1,990
Accounts payable	-	83
HMRC liabilities	-	299
	1,100	**2,372**

7 Trustees and key management remuneration, benefits and expenses

During the year 2 trustees received expenses of £370 (2025: None £ - nil).

8 Staff Costs	2026 Total £	2025 Total £
Salaries	12,636	15,912
Employers national insurance	1,332	941
Employers allowance	(1,332)	(941)
Employer pension contributions	239	290
	12,875	**16,202**

No employee received emoluments of more than £60,000.

The average number of employees during the period was 1 (2025 - 1).
The employment ended in January 2026 when funding ceased.

9 Related party transactions

One trustee is employed as a Project Worker by the CIO, the employment commenced in January 2024 and is permitted within the governing document. The trustee received a salary and pension payments amounting to £12,875 (2025: £16,202). Employment ended in January 2026.

1 trustee is also a trustee of the Drop in Centre, the charity paid rent and room hire during the year amounting to £4,302 (2025: £3,893).

Two of the trustees are husband and and wife. A number of trustees make donations to the CIO. There were no other related party transactions.

10 Independent examination and accountancy services

The cost of the accounts preparation was provided by FH Accountancy Services at a cost of £350. (2025: £300).

The Independent examination was provided by Angela Hayes, Community Accountant at a cost of £200 (2025: £200).

11 Movement in funds

	Opening balance	Incoming resources	(Resources expended)	Transfers	Closing balance
Designated funds	**£**	**£**	**£**	**£**	**£**
Holistic Worker role	-	2,500	-	2,000	4,500
FX Regional days	-	50	-	-	50
	-	**2,550**	**-**	**2,000**	**4,550**

Transfer

The transfer into the designated is from unrestricted funds and is towards the costs of the Holistic Worker which is in partnership with the Citizens Advice Bureau.

	Opening balance	Incoming resources	(Resources expended)	Transfers	Closing balance
Restricted funds	**£**	**£**	**£**	**£**	**£**
Trussell Trust - Strategic resources	14,374	(1,058)	(13,316)	-	-
Trussell Trust - Financial Inclusion Worker	23,581	-	(20,505)	(3,076)	-
Trussell Trust - Holistic Worker	-	11,790	-	-	11,790
Voluntary Action Rotherham Ltd	-	1,000	(1,000)	-	-
RMBC - Devolved Ward	-	2,300	(2,300)	-	-
Community Leadership fund	-	250	(250)	-	-
	37,955	**14,282**	**(37,371)**	**(3,076)**	**11,790**

An amount of £1,058 was repaid to Trussell Trust as the grant was unspent.

prior year comparison	*Opening balance*	*Incoming resources*	*(Resources expended)*	*Transfers*	*Closing balance*
Restricted funds	***£***	***£***	***£***	***£***	***£***
Awards for All	*7,090*	*-*	*(7,090)*	*-*	*-*
Trussell Trust - Strategic resources	*12,757*	*18,000*	*(16,383)*	*-*	*14,374*
Trussell Trust - Financial Inclusion Worker	*-*	*47,815*	*(21,073)*	*(3,161)*	*23,581*
Voluntary Action Rotherham Ltd	*-*	*2,000*	*(2,000)*	*-*	*-*
	19,847	***67,815***	***(46,546)***	***(3,161)***	***37,955***

Transfers

The transfer between funds on both years is the management charge for the Financial Inclusion project in partnership with Citizen's Advice Bureau.

Restricted funds

Trussell Trust

A two year grant towards the cost of employing a Project Manager to support the foodbank which is part of Arc Church CIO.

Trussell Trust - Financial Inclusion Worker

To work in partnership with Citizen's Advice Bureau to provide weekly sessions for those attending the Rawmarsh Foodbank. To support people to tackle the issues that have led to their financial crisis and to move to a position of greater financial resilience.

Voluntary Action Rotherham Ltd

Funding for the provison of Christmas/Winter/New Year food support to families struggling to afford food in Rotherham.

RMBC Devolved Ward

Grant given to purchase the food storage container.

Community Leadership fund

Two small grants given for the rental of the container prior to purchase and to purchase food for the foodbank.

Trussell Trust - Holistic Worker

Funding for one year to work in partnership with Citizen's Advice Bureau to provide a weekly session for those attending the Rawmarsh Foodbank. The project will commence in April 26.