UNION HALL EVANGELICAL CHURCH CIO

FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2025

Prepared by:

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UNION HALL EVANGELICAL CHURCH CIO

FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2025

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PERIOD ENDED 31ST DECEMBER 2025

UNION HALL EVANGELICAL CHURCH CIO
FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2025

INFORMATION ON THE CHURCH, ITS BUSINESS & PERSONEL

Date Founded:	**1894**

"Call unto me, and I will answer thee and show thee great and mighty things which thou knowest not" (Jeremiah 33:3)

Church Personnel

Pastor	**Adam Beattie**
Elders	**Shalom Srirangam, Adam Beattie {Pastor}**
Trustees	**Adam Beattie, Matt Blake {Chair of Trustees}, Shalom Srirangam, Courtney Owens**
Church Treasurer	**Courtney Owens**
Church Secretary	**Matt Blake**
Church Email & Postal Addresses	office@unionhall.co.uk **Stretford Road,** **Hulme, Manchester,** **M15 6DY**
Legal Status	**The UHEC trust became a C.I.O. on 19th April 2022. Charity Number 1198660**
Church Website Address www.unionhall.org.uk	**Find out more about the Church, its support of Mission, & access sermons.**
Reporting Accountant	**David R S Welch FCA, DChA.** **Chartered Accountant** **david@welchfca.co.uk**
Salary Administrator {since 2018}	**Karen Macintyre, MAAT,** **Licensed Practitioner** 95 Nangreave Road, Stockport, Cheshire, SK2 6DQ
Bankers	CAF Bank & Redwood Bank

UNION HALL EVANGELICAL CHURCH CIO
STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE ACCOUNT			**31st Dec. 2025**	**31st Dec. 2024**
INCOMING RESOURCES	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	TOTAL FUNDS
Main Objectives of Church	£	£	£	£
Offerings & Donations Received	117,353	0	117,353	188,066
Investment Income				
Income from Hire of Rooms	3,525	0	3,525	2,450
Interest Received & Loyalty Payments	4,662	0	4,662	3,492
Other Income				
Miscellaneous Income	0	0	0	740
INCOMING RESOURCES { Appendix 1}	**£125,540**	**£ 0**	**£125,540**	**£194,748**
LESS: RESOURCES EXPENDED				
Direct Charitable Expenditure				
Pulpit Supply and Visiting Speakers	258	0	258	899
Pastoral Employment Costs {App'x 2}	77,858	0	77,858	56,519
Utility & Property Expenses {App'x 3}	19,876	0	19,876	17,518
Christian Mission,	23,570	0	23,570	18,885
Pastoral Gifts	1,180	0	1,180	210
Outreach Exp's, Gifts & Sundries	5,299	0	5,299	2,391
DIRECT CHARITABLE EXPENDITURE	**128,041**	**0**	**128,041**	**96,422**
Administration Costs {Appendix 4}	14,341	0	14,341	11,854
Governance Costs {Appendix 4}	2,819	0	2,819	3,487
Depreciation of fixed assets {Note 3}	13,621	0	13,621	17,862
TOTAL RESOURCES EXPENDED	**158,822**	**0**	**158,822**	**129,625**
NET INCOMING RESOURCES FOR YEAR	**£(33,282)**	**0**	**£(33,282)**	**£ 65,123**
Inter Fund Transfers				
NET INCOMING RESOURCES FOR YEAR	**£(33,282)**	**0**	**£(33,282)**	**£ 65,123**
TRUSTEE FUNDS AT 1st JAN 2025 b/f	**£ 347,571**	**£ 0**	**£ 347,571**	**£ 282,448**
TRUSTEE FUNDS AT 31ST DEC 2025 c/f	**£314,289**	**£ 0**	**£314,289**	**£ 347,571**

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UNION HALL EVANGELICAL CHURCH CIO
BALANCE SHEET
AS AT 31ST DECEMBER 2025

		31st Dec. 2025		31st Dec. 2024
	£	£	£	£
FIXED ASSETS { Note 3 }				
Freehold Property	158,212		169,217	
Furniture & Equipment	10,818		12,726	
Office and Electronic Equipment	3,417		4,072	
Worship and Library Books	0	**172,394**	0	**186,015**
CURRENT ASSETS				
Prepayments & Sundry Debtor	1,515		3,134	
Gift Aid Debtor	9,586		8,783	
Cash at Bank, and in hand	136,686		158,347	
	147,787		**170,264**	
Less: **CREDITORS** due within one year	5,892		8,708	
NET CURRENT ASSETS		**141,895**		**161,556**
TOTAL NET ASSETS		**£314,289**		**£347,571**
REPRESENTED BY:				
TRUSTEE FUNDS				
Unrestricted Funds brought forward	347,571		282,448	
Restricted Funds brought forward	0	347,571	0	282,448
SURPLUS (DEFICIT) FOR YEAR		**(33,282)**		**65,123**
TOTAL TRUSTEE FUNDS		**£314,289**		**£347,571**
Unrestricted Funds		£314,289		£347,571
Restricted Funds		0		0
		£314,289		**£347,571**

Financial Statements approved by Authorised Officers

…… Courtney Owens …… ***Courtney Owens {Treasurer}***

…… …… ***Matt Blake {Secretary & Trustee}***

Date: **October 14th 2026**

UNION HALL EVANGELICAL CHURCH CIO
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2025

1. ACCOUNTING POLICIES

(a) **The Financial Statements** are prepared on a historical accounts basis, taking into account accruals and depreciation where relevant, in order to ensure consistency.
Gifts to Restricted Funds are accounted for upon receipt, though Restricted Tax Refunds are included when claim is received in respect of the accounting period.

(b) **All restricted gifts** are separately recorded when received, though expenditure is not separately analysed when made, outstanding amounts being noted at the year end.

(c) **Gifts in kind** are only recorded and included if material and then are included as income in the year given.

(d) **Rents and Grants** are recorded as income only when received. Income Tax recoverable from Deeds of Covenant and Gift Aid donations is included at the date net donations are received, and where appropriate included as a debtor at the Balance Sheet date. Accruals and prepayments are included if material.

(e) **Reimbursements of expenditure** are netted off against such and not counted as income.

(f) **Centre expenses** are not wholly directly charitable in nature; properties held are partly of an investment nature, since rents are received and certain administrative functions are performed there.

(g) **Assets are capitalised**, irrespective of finance sources and methods, provided such are permanently intended to be used by the Trust.

(h) **Properties** are not annually re-valued unless, in the opinion of the Trustees, previous valuations are misleading. No depreciation is provided on such, since this would be Misleading. An Asset valuation is still to be done, otherwise only additions in the year have been depreciated.

(i) **Current Assets** are shown at the lower of cost and net realisable value.

(j) **Current Liabilities** are shown at settlement value.

2. DEPRECIATION OF FIXED ASSETS

This is provided other than on Properties, on a reducing balance method (unless otherwise shown), based on expected useful lives, at the following rates:

Building & Improvements	**4% on cost**
Furniture & Equipment	**15% on Net Book Value**
Worship & Library Books	**25% on Net Book Value**
Office & Electronic Equipment	**33.3% on Net Book Value**

UNION HALL EVANGELICAL CHURCH CIO
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2025

3. FIXED ASSET SCHEDULE	**FREEHOLD PROPERTIES**	**FURNITURE & EQUIP'T**	**OFFICE & MUSIC EQUIPMENT**	**LIBRARY BOOKS**	**TOTAL FIXED ASSETS**
COST	£	£	£	£	£
Balance b/fwd at 1.1.2025	275,135	25,688	23,508	139	324,470
Additions in Period	0	0	1,053	0	16,374
Disposals in Period	0	0	0	0	0
Balance c/fwd at 31.12.2025	**275,135**	**25,688**	**24,561**	**139**	**324,470**
DEPRECIATION	£	£	£	£	£
Balance b/fwd at 1.1.2025	105,918	12,962	19,436	139	138,455
Charge in Period	11,005	1,908	1,708	0	13,621
Eliminated on Disposals in Period	0	0	0	0	0
Balance c/fwd at 31.12.2025	**116,923**	**14,870**	**21,144**	**139**	**152,076**
NET BOOK VALUES 31.12.2025	**£ 158,212**	**£ 10,818**	**£ 3,417**	**£ 0**	**£ 172,394**
NET BOOK VALUES 31.12.2024	**£ 169,217**	**£ 12,726**	**£ 4,072**	**£ 0**	**£ 186,015**

The church building and contents are adequately insured – see note 7.

4. RESTRICTED FUNDS & FUND TRANSFERS

- Missionary Fund supports several charities to advance the Christian Gospel and bring relief to the poor.
- The General Missionary Fund seeks to distribute approximately 15% of the churches Income.
- The restricted funds at the period end were £**0 (2024 £0) .**

5. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Purposes	**Restricted Purposes**	**Total Net Assets**
	£	£	£
Fixed Assets	172,394	0	172,394
Current Assets	147,787	0	147,787
Creditors {all under one year}	(5,892)	0	(5,892)
Trustees Fund at 31st DECEMBER 2025	**£ 314,289**	**£0**	**£ 314,289**

6. TRUSTEES & CONNECTED PERSONS CONTRACTS & EXPENSES

No expenses have been reclaimed by Trustees as Trustees, nor has there been any transactions with Connected Persons.

7. INSURED VALUES OF FIXED ASSETS

The church has used Congregational Insurance to ensure the church building and its contents, over many years. In Note 3, the Fixed Assets show the church building and its contents, bought and improved at the cost incurred by the church over many and in recent years. Accounts policy is to write off the assets over their useful life to the church.

- **The Church building,** including the recent improvement costs are written off at 4% on cost, or over 25 years. **The book value of the church stands at just under £154k. However, the insured value of the church building in May 2026 is £4,055,999 {May 2025: £3,826,414}**. This does not mean the church building is worth this amount, as insured values reflect the cost of having to rebuild the church, if it were destroyed and any related costs. Current building costs are far greater than they were 30-40 years ago**. The title deeds were held as a Custodian Asset by The Evangelical Trust Limited, as the Church has been a Trust. Now the legal status has changed to a CIO {Charitable Incorporated Organisation}, the trustees were able to confirm that on 31st December 2025, the year- end date, the CIO have the title deeds in the name of UNION HALL EVANGELICAL CHURCH CIO. The trustees believe the value of the church and land to be around £1 million and its insured value is over £3.5 million – see Note 7. A professional valuation still needs to be obtained by the Trustees before incorporating accurately the land and building at valuation.**

- **The Contents** within the church building, per note 3 are largely written off. **The NBV is small,** because they are being written off over 5 to 6 years. *During the year 2 New Laptops were purchased costing £1,053. These were capitalized in the year, as per note 3 for Fixed Asset. Note 2 details that IT equipment will be written off over 3 years, and main furniture purchases will continue to be written off over 15 years.* **The Church contents are insured for a value as at April 2026 of £168,549 {April 2025: £159,000}. It is hoped in the future the CIO will reflect a fairer value for the Church fixtures and equipment based on a Fixed Asset Register that was taken in May 2025 in preparation for the Fixtures to be acquired by the CIO from the UHEC church trust. When properly valued, the revalued amount will be included in Fixed Assets and any surplus accounted for as a Revaluation Reserve. Future depreciation will then be charged against any revaluation surplus arising.**

UNION HALL EVANGELICAL CHURCH CIO
YEAR ENDED 31st DECEMBER 2025

APPENDIX TO THE FINANCIAL STATEMENTS

ANALYSIS OF MAIN INCOME & EXPENSES
{***all expenses are unrestricted***;
there are no expenses for restricted purposes}

1. OFFERINGS & DONATIONS	**31st Dec. 2025 Unrestricted**	**31st Dec. 2025 Restricted**	**UHEC CIO 12 months 31st Dec. 2025 Total**	**UHEC CIO 12 months 31st Dec. 2024 Total**
	£	£	£	£
Covenanted Giving	77,037	0	77,037	72,712
General Offerings, Missionary & Other Gifts	21,838	0	21,838	27,858
Gift Aided Tax Recovered/Recoverable re 2025/2024 Gift Aided Donations	18,478	0	18,478	18,236
Legacies Received	0	0	0	70,000
Café International & Other Hire	3,525	0	3,525	2,450
Bank Deposit Interest Received	4,662	0	4,662	3,492
PER INCOME & EXPENDITURE ACCOUNT	**£125,540**	**£ 0**	**£125,540**	**£194,748**

2. PASTORAL SALARIES & COSTS	**31st Dec. 2025**	**31st Dec. 2024**
	£	£
Pastoral Salary	64,318	47,718
National Insurance {net of NIC allowance}	0	0
Pension Provision	6,103	3,028
FIEC Membership	2,112	1,570
Conferences, Books & Training	4,325	4,203
Northwest Partnership	1,000	0
PER INCOME & EXPENDITURE ACCOUNT	**£77,858**	**£56,519**

3. PROPERTY EXPENSES	**31st Dec. 2025**	**31st Dec. 2024**
	£	£
Water, Light and Heat	7,564	11,290
Repairs	8,245	2,553
Insurance	4,067	3,675
PER INCOME & EXPENDITURE ACCOUNT	**£19,876**	**£17,518**

UNION HALL EVANGELICAL CHURCH CIO
APPENDIX TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2025

4. ADMIN, MANAGEMENT & GOVERNANCE

	31st Dec. 2025	31st Dec. 2024
Admin Expenses £ 14,341 {2024:£ 11,854)	£	£
Website, Licences, & Office Supplies	1,951	4,300
Phone	1,806	1,037
Bank Charges	54	68
Fellowship Weekend in Cloverley Hall/Quinta	10,530	6,449
Governance Costs £ 2,819 {2024:£3,487}		
Legal re: Employment advice & C.I.O {2024}	534	1,287
Salary Preparation Fees	600	515
Charity Accounts & Independent Examination	1,685	1,685
PER INCOME & EXPENDITURE ACCOUNT	**£ 17,160**	**£15,341**

UNION HALL EVANGELICAL CHURCH CIO
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
UNION HALL EVANGELICAL CHURCH CIO

I report on the accounts of the UNION HALL EVANGELICAL CHURCH CIO *for the Year Ended to 31st DECEMBER 2025, as shown on pages 2 – 8 attached.*

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:-

- *examine the accounts under section145 of the Charities Act*
- *to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and*
- *to state whether particular matters have come to my attention*

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is give as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- *to keep accounting records in accordance with section 130 of the Charities Act and*
- *to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act*

have not been met, or

(2) to which, in my opinion, attention should be drawn, in order to enable a proper understanding of the accounts to be reached.

DAVID R S WELCH FCA, DChA.
CHARTERED ACCOUNTANT

3 ALVINGTON GROVE, HAZEL GROVE,
STOCKPORT, CHESHIRE, SK7 5LS

Date: October 14th 2026

UNION HALL EVANGELICAL CHURCH CIO
Registered Charity 1198660

REPORT OF THE TRUSTEES
YEAR ENDED 31ST DECEMBER 2025

The following served as Trustees during 2025 and have continued to serve during 2026.

- Adam Beattie, Pastor and Elder
- Matt Blake, Church Secretary
- Shalom Srirangam, Elder
- Courtney Owens, Treasurer

History and Legal Status

Union Hall Evangelical church was started in 1894 with a mission to reach the inner-city area of Hulme in Manchester with the good news of Jesus Christ. The church became well established and from early days served not only Hulme but further afield sending missionaries to various parts of the world. Over the last 130 years a lot has changed in Hulme, but the church still stands with the same purpose to make Jesus known in Hulme, Manchester and beyond. In line with the latest charity legislation, Union Hall became a registered charity (CIO) in April 2022.

Activities and performance for year

- Over the past year Union Hall has continued to seek to advance the Christian faith through our regular meetings, teaching, pastoral care, evangelism and outreach.
- Regular services and meetings: Our Sunday morning and evening services continued throughout the year, alongside Sunday School and regular meetings for Bible study and prayer. We have continued to welcome visitors and newcomers and were particularly encouraged to celebrate baptisms during the year. Five new members were formally welcomed into church membership during the year.
- Fellowship and discipleship: In February we held a church Fellowship Weekend Away, with Bob Marsden teaching from Colossians. The church provided financial support to help make the weekend accessible to those who might otherwise have struggled with the cost. During the autumn we also launched Growth Groups, providing an opportunity for people to meet in smaller groups for Bible study, fellowship and encouragement.
- Staffing and training: We continued to employ James Matthews as Assistant Pastor alongside our Pastor, giving additional capacity for teaching, discipleship, pastoral care and ministry. Towards the end of the year the church agreed to extend his appointment for a third year.
- For the first time we partnered with AT3 to host two ministry interns during the summer. They were able both to contribute to church life and to gain experience of ministry in a local church. The experience was positively received and subsequently led to agreement to host a further intern during 2026.
- Children and young people: Sunday School continued across three age groups, with a committed team of teachers and helpers. Members of the Sunday School team also attended training during the year. A youth group operated during the summer, and our Kids Pray-ers ministry continued regularly praying for the children and young people connected with the church.

- Outreach: We continued to engage with our local community through activities including Coffee and Chat and our schools ministry. Our schools team continued to take Christian assemblies into St Philip's and St Wilfrid's. We were again joined by Grace Church for our Good Friday service.
- Union Hall continued its membership of the Fellowship of Independent Evangelical Churches (FIEC) and its involvement with the North West Gospel Partnership (NWGP), supporting fellowship and partnership with other evangelical churches.

World Mission

- We continue in our commitment to target 15% of our income to support mission. Through our mission partners we support the training of Bible teachers in Brazil, the Christian education and support of abandoned girls in Zimbabwe, gospel outreach in West Africa, and ministry to internationals within the UK.
- In 2025 we continued to support mission in the UK and overseas. During the year Groundbreakers was formally added as a mission partner, bringing the number of missionary interests supported to five, alongside Friends International, Phil and Carolina Rout, Talitha Cumi (SIM) and Africa Inland Mission. Further payments were made following a review of the proportion of church income being allocated to wider mission.
- The church also agreed that designated Christmas giving would support the work of Talitha Cumi.

Building, finances and risk

- We continued to maintain and consider the longer-term needs of our church building. Replacement doors to the main worship area were installed following concerns over their condition and security. Trustees also engaged with architects as part of considering how the building can better accommodate the church's current and future activities, particularly given pressures on space on Sundays.
- Towards the end of the year members agreed to refurbish and revarnish the worship area and sports hall floors.
- Safeguarding and risk management: Safeguarding and child protection procedures were reviewed and updated during the year. Gas appliances and fire protection appliances were serviced and checked, and the church insurance arrangements were reviewed.

Other significant decisions and future plans

- The church approved a three-month paid sabbatical for Adam Beattie for June to August 2026, with trustees responsible for managing reasonable related expenses.
- The positive AT3 experience in 2025 led to approval for a further ministry intern during 2026.
- Trustees continued to consider the longer-term use, capacity and configuration of the church building.

Signed on behalf of the Trustees on October 14th 2026, by



…………**.**

Matt Blake, Chair of Trustees