Hillsborough Tabernacle Congregational Church - Working Funds

(Registered charity. Number 235206)

FINANCIAL STATEMENTS

for the year ended 31 December 2025

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Hillsborough Tabernacle Congregational Church - Working Funds

Legal Information

Trustees
Margaret Taylor
Josephine Mary Gelder
Angela Hoole
Eric Taylor
Jillian Winnard
Jennifer Morton

Registered Charity Number
235206

Principal Address
Josephine Mary Gelder
Hillsborough Tabernacle Church
C/o 21 Leader Road
Sheffield
S6 4GG

Bankers
Virgin Money
157 Bradfield Road
Sheffield
S6 2LY

CCLA Investment Management Ltd
COIF Charity Funds
Senator House
85 Queen Street
London
EC4V 4ET

Independent Examiner
Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatria
CA7 2EL

Hillsborough Tabernacle Congregational Church - Working Funds

Trustees' report

The trustees are pleased to present their report and financial statements of the charity for year ended 31 December 2025

Organisation

Hillsborough Tabernacle is a registered charity and is governed by a deed of trust

dated 13 December 1900, as amended 16 March 2004 and amended 17 November 2017 to the Congregational Federation Approved Governing Document.

Hillsborough Tabernacle Congregational Church - Working Funds was entered on the register of charities on the 8 September 1965.

Objects of the charity

The objects of the charity are for : Religious Worship, the provision of social activities, boys brigade, ACE, Help in Hillsborough, Bible study and room hire to community groups.

Public Benefit Statement

The Management Trustees meet bi monthly and oversee all activities organised by the Church community. This ensures such bodies comply with any statutory requirements as well as operating within the rules and requirements of the church community. Hire of the hall is monitored by the trustees and ongoing contact with the leaders of community groups is paramount. All groups have signed an agreement specifying the terms and conditions under which they are permitted to occupy the premises.

Review of activities

Without a full time Minister, we continue to worship weekly with our Trustees, church members and local preachers taking our services along with the opportunity to attend joint services with the Salvation Army, however we are in the early stages of thinking about the possibility of recruiting a part time minister. We continue to hold Breakfast Church on significant dates throughout the year which attract a large number of people both young and old and we have joined with our neighbours at Hillsborough Trinity Methodist Church to take part in their Pentecost service and celebrations.

All the Church Trustees, members and adherents work together and share the responsibility for the building and its congregation and users, both in practical and pastoral ways to ensure that the Church at the heart of Hillsborough continues to thrive.

Our church building continues to be busy with community and NHS groups using the premises most days and we have not felt the need to increase rents this year, apart from the ex-manse rent that will continue to be increased year on year.

With our increased numbers at Breakfast Church and the regular giving by Church members directly into the bank meant that we were able to raise a significant amount through Gift Aid again this year.

Improvements to the Church building have continued throughout the year with a major improvement on our technology with the installation of two large TVs linked to laptops and the sound system to enhance our weekly worship. Other improvements include a full paint of the building now that the majority of the plaster in the Church has dried out and we also have been able to install a defibrillator for community use, external lighting although progress with negotiating an agreement for access out of our fire door through the gardens onto Hawksley Avenue have temporarily come to a halt with the closure of the solicitors.

Energy costs are still impacting on our rising monthly expenses but we continue to enjoy a healthy cash flow and we have been able to manage all our expenses from within our working account and have transferred some of these monies into our reserves to take advantage of the higher interest rates now being paid

Trustees' report continued

Trustees responsibilities for the financial statements

The trustees are responsible for preparing financial statements for each financial period which show the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP FRS (102);
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable the Trustees to prepare financial statements.
The Trustees are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Signed on behalf of the Trustees on 27-9-26 by



Josephine Mary Gelder
Trustee

Independent examiner's report to the trustees of Hillsborough Tabernacle Congregational Church - Working Funds

I report on the accounts for the year ended 31 December 2025, which are set out on pages 6 to 9.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- ❑ examine the accounts under section 145 of the 2011 Act;
- ❑ to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 given 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 2011 Act; and
- ❑ to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Signed: _____

Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatria
CA7 2EL

Date: 16/9/2026

Hillsborough Tabernacle Congregational Church - Working Funds

Statement of Financial Activities
for the year ended 31 December 2025

	Notes	Total 2024 £	Total 2024 £
Incoming resources	1		
Grants and donations	2	190	822
Offertory		5,307	5,252
Room rentals and Lenhox Road rent		31,216	39,421
Gift Aid		1,336	1,336
Bank Interest		2,974	3,095
Other Income		942	517
Total incoming resources		**41,965**	50,442
Resources expended			
Ministry		30	30
Administration		762	1,053
Utilities		17,018	12,318
Insurance		4,394	4,037
Cleaning		2,646	2,433
Charitable donations / fees		588	622
Repairs and maintenance		7,399	4,738
Refurbishment		6,088	15,628
Other expenditure		2,629	2,713
Independent Examination		385	370
Total resources expended		**41,940**	43,942
Net incoming/(outgoing) resources		**24**	**6,500**
Total funds brought forward		1,901,705	1,895,205
Total funds carried forward	5	**1,901,729**	1,901,705

Hillsborough Tabernacle Congregational Church - Working Funds

Balance Sheet as at 31 December 2025

	Notes	2025 £	2024 £
Fixed Assets	3	**1,800,000**	**1,800,000**
Current assets			
Working funds (Yorkshire Bank)		28,950	31,909
COIF - Development Fund		73,164	70,166
Cash		-	-
Total current assets		**102,114**	**102,075**
Creditors: amounts falling due within one year	4	(385)	(370)
Net current assets/(liabilities)		**101,729**	**101,705**
Total assets less current liabilities		**1,901,729**	**1,901,705**
Net assets		**1,901,729**	**1,901,705**
Represented By			
FUNDS	5		
Fixed assets		1,800,000	1,800,000
Unrestricted income fund		98,530	95,327
Restricted funds		3,199	6,378
		1,901,729	**1,901,705**

Signed on behalf of the Trustees

Dated 27-9-26

Josephine Mary Gelder
Trustee

Notes to the accounts for the year ending 31 December 2025

1 Accounting policies

(a) Basis of preparation

The Financial Statements have been prepared in accordance with the the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective from January 2015 and updated with effect from January 2016) - (the Charities SORP (FRS102)), as modified for smaller charities.

The Charity meets the definition of a public benefit entity as defined under FRS102.

(b) Grants, including grants for the purchase of fixed assets, are recognised in full in the Income and expenditure account when they are receivable.

(c) Expenditure is recognised in the period in which costs are incurred.

(d) Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows

Property	variable	reducing / increasing balance

(e) Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

(f) Restricted funds are to be used for specific purposes as laid down by the donor.

(g) The charity receives the benefit of work carried out by volunteers of which no value is placed in the accounts.

2 Grants (designated) & donations

Donations	190
Total	190

3 Fixed assets

	Church Building £	Lennox Road £	Totals £
Cost or Valuation			
At 01/01/25	1,650,000	150,000	1,800,000
Re-valuation			0
at 31/12/25	1,650,000	150,000	1,800,000
Depreciation			
At 01/01/25	-	-	-
Charge for the year	-	-	-
at 31/12/25	-	-	-
Net book value at 31/12/25	1,650,000	150,000	1,800,000

Values taken from insurance schedule 2016 - no depreciation applied

5 Creditors: amounts falling due within one year

	£
Independent examination	385
	385

5 Fund balances

	Brought forward	Income	Expenditure	Revaluation	Carried forward
Fixed assets	1,800,000	-	-	-	1,800,000
Unrestricted funds	95,327	41,965	(38,761)	-	98,530
Restricted Funds	6,378	-	(3,179)	-	3,199
	1,901,705	**41,965**	**(41,940)**	**-**	**1,901,729**