CHARITY REGISTRATION NUMBER 701073

COMPANY REGISTRATION NUMBER 02236179

WHIRLOW GRANGE LIMITED

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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)
	Rev Judith Jessop	(EP)
	Andrew Locke	(WGL)
	Christine Wood	(EP)

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	Robert Hawksworth
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

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WHIRLOW GRANGE LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2025

The Directors present their annual report and financial statements for the year ended 31 December 2025.

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 and a programme of other worship and events as described below.

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.

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.

Achievements and performance

Whirlow Spirituality Centre at the Chapel of the Holy Spirit

2025 has been a year of some growth and development in the programme of regular worship and reflection at the Centre and has been a successful year for the programme of events. There was an increase in external bookings and the trustees also agreed to clarify and tighten the criteria for grant giving, leading to a reduction in grant payments. The result has been to end the year in a healthy financial situation. We are very grateful for the financial support provided by the Church Burgesses Trust over the years 2024-2026 and for all who give regular financial support by donation.

There have been no staff changes this year. However, Hannah Walter was on shared parental leave from July until the end of the year, and we were grateful that Cath Williamson was able to step in and cover her role during that time. Earlier in the year we moved to become an employer, rather than staff being employed through All Saints Ecclesall, and this has brought some financial benefit. New volunteers have joined us during the year and some experienced volunteers have moved away or needed to step back. We have been very grateful for all the work and support from our volunteers which enable us to offer a vibrant and well-received programme.

External bookings of the Centre increased, with 86 bookings in 2025, as against 69 in 2024. 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. Over the year we saw an increase in bookings from St Hild Theological College which will continue in 2026, but we expect a reduction in bookings from the Diocese of Sheffield in the year to come. The number of bookings for yoga groups reduced in the second part of 2025 as they found it hard to meet our hire charge and, having experimented with an hourly rate for shorter sessions, we felt unable to continue to offer that as the administration and maintenance of premises needed outweighed the financial gain. We offered reduced cost opportunities in the summer months, when we have struggled to attract external bookings, and this paid off, with a number of groups using the Centre in those months. The poustinias and gardens continued to be well used, demonstrating an ongoing need for quiet space by individuals and those meeting for spiritual accompaniment.

Numbers attending regular worship events have continued at much the same level as in 2024, but with a welcome increase in the numbers joining the monthly simple quiet days. There has been a slight decrease in the numbers attending the monthly online session, but it is greatly valued by those who are not easily able to attend in person.

Regular Worship/Events	Estimated average 2024	Estimated average 2025
Reflective communion (weekly)	35	36
Space to Reflect (monthly)	15	15
Simple Quiet Days (monthly)	10	12
Space to Be (weekly)	12	13
Contemplative Dialogue (monthly)	11	12
Praying Without Words Online (monthly)	9	8

A varied spirituality programme was offered throughout the year. The year began with a popular and well attended book group running throughout January and February and a service to mark the week of prayer for Christian unity in mid-January. A seasonal course, **For The Beauty of the Earth,** began in January, with subsequent days in April, July and September. This proved to be very popular and introduced a number of new people to the Centre. A Lent group was run during March and into April focused on the writings of the English mystic **Thomas Traherne.** We also hosted Steel City Clerks for a concert responding to themes in Traherne's writing and a Lent Quiet Day run jointly by our Chaplain, Alison, and the Vicar of All Saints and Whirlow trustee Mark Brown.

Holy Week and Easter Day offered our now established events of an Agape on Maundy Thursday, Stations of the Cross on Good Friday and Sunrise Communion Service on Easter Day. These were well attended and well received. In May we offered a two-day **Whirlow at Home** retreat at the centre which was fully booked and supported by volunteers providing food at the Centre. The summer months were quieter, due to previous experience of numbers being low for events, although we continued to run a full programme of regular worship, reflection and monthly Simple Quiet Days.

In September we began an evening course, **Calling a Wounded Earth Home**, using resources produced by the Green Christian movement. We also introduced a time of regular worship and reflection on the third Sunday of the month with a different theme and style each month. In October a group of 16 went to Ampleforth Abbey for a weekend residential retreat, led by Alison and Jacky Stride. November closed with a day focused on the life and work of Vincent Van Gogh, exploring themes of darkness and light.

December saw a full programme with two Advent Quiet Days, an Advent themed Simple Quiet Day, a Longest Night service on the solstice, a very full Carol service on Christmas Day and a well attended Christmas Morning communion. Finally the year closed with **The Turn of the Year** on 31 December, which was attended by over 30 people.

Our partnership with All Saints Ecclesall (ASE) continues to flourish. The regular Community Bible Study sessions on Friday mornings welcome many participants, a Women's prayer day was held here and ASE used the Centre for a team day. Mark, in his role as Area Dean booked the Centre for a Deanery Away Day and for a day for the Diocesan Deliverance Ministry Team. 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 2026 we are grateful for the work and commitment of all our trustees, acknowledging the work and support given by Chrissie Hinde who stepped down this year and welcoming Chris Wood to serve in this way.

We were also sad to say farewell to Mary & Keith Sutton who had worked tirelessly on the gardens and grounds over many years. We wish them well on their move to Scotland. We welcome Andrew Locke to the Board, who has taken on Mary's role.

Financial review

The SOFA shows total income of £103,551 (2024: £100,020) and total expenditure of £92,577 (2024: £105,038) resulting in a surplus for the year of £10,974 (2024: deficit £5,018) before unrealised gains or losses. 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 decreased by the unrealised losses on the Charity's holding of COIF Charities Fund investments of £29,126 (2024: £29,131 unrealised gain) to leave the balance on Endowment Fund at £1,532,745 (2024: £1,561,871). Total funds at 31 December 2025 amounted to £1,643,751 (2024: £1,661,903).

Reserves Policy

At 31 December 2025 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 £111,006 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 £1,554 comprising 7 grants to individuals and a grant of £210 to Attercliffe Deanery (Sheffield Diocese).

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	
David Booker	
Miranda Bowen	
Rev Canon Mark Brown	
John Cowling	
Rev Bill Goodman	
Chrissie Hinde	(Resigned 13 June 2025)
Rev Judith Jessop	
Mary Sutton	(Resigned 13 June 2025)
Andrew Locke	(Appointed 15 September 2025)
Christine Wood	(Appointed 15 September 2025)

The Trustees report was approved by the Board of Directors.

David Booker
Director

15 June 2026

6 Broadfield Court
Broadfield Way
Sheffield
S8 0XF

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 2025.

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: 15 June 2026

WHIRLOW GRANGE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Income from:									
Donations and grants	**3**	22,257	5,000	-	27,257	20,499	5,000	-	25,499
Charitable activities	**4**	21,345	-	-	21,345	22,365	-	-	22,365
Investments	**5**	54,949	-	-	54,949	52,156	-	-	52,156
Total income		98,551	5,000	-	103,551	95,020	5,000	-	100,020
Expenditure on:									
Charitable activities	**6**	87,577	5,000	-	92,577	100,038	5,000	-	105,038
Net gains/(losses) on investments	**11**	-	-	(29,126)	(29,126)	-	-	29,131	29,131
Net incoming/(outgoing) resources before transfers		10,974	-	(29,126)	(18,152)	(5,018)	-	29,131	24,113
Net movement in funds		10,974	-	(29,126)	(18,152)	(5,018)	-	29,131	24,113
Fund balances at 1 January 2025		100,032	-	1,561,871	1,661,903	105,050	-	1,532,740	1,637,790
Fund balances at 31 December 2025		111,006	-	1,532,745	1,643,751	100,032	-	1,561,871	1,661,903

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 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	**13**		110,000		110,000
Investments	**14**		1,418,734		1,447,861
			1,528,734		1,557,861
Current assets					
Debtors	**15**	5,975		3,393	
Cash at bank and in hand		114,820		106,452	
		120,795		109,845	
Creditors: amounts falling due within one year	**16**	(5,778)		(5,803)	
Net current assets			115,017		104,042
Total assets less current liabilities			1,643,751		1,661,903
Capital funds					
Endowment funds - general	**18**		1,532,745		1,561,871
Income funds					
Unrestricted funds	**18**		111,006		100,032
			1,643,751		1,661,903

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2025

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 2025.

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 15 June 2026

Rt Rev Richard Blackburn David Booker
Directors

Company registration number 02236179

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.

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).

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.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	22,257	-	22,257	20,499	-	20,499
Grants receivable	-	5,000	5,000	-	5,000	5,000
	22,257	5,000	27,257	20,499	5,000	25,499
Donations and gifts						
Donations	18,963	-	18,963	17,307	-	17,307
Gift Aid Recovered	3,294	-	3,294	3,192	-	3,192
	22,257	-	22,257	20,499	-	20,499

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Spirituality centre events programme	8,918	10,250
Partnership with All Saints Ecclesall PCC	12,427	12,115
	21,345	22,365

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 Charites SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	300	300
Income from listed investments	50,705	46,602
Interest receivable	3,944	5,254
	54,949	52,156

6 Charitable activities

	Total 2025 £	Total 2024 £
Spirituality Centre Events Programme	6,081	13,005
Partnership with All Saints Ecclesall PCC - Chapel expenses	10,248	9,406
	16,329	22,411
Grants payable (see note 7)	1,554	6,743
Support costs (see note 8)	74,694	75,884
	92,577	105,038
Analysis by fund		
Unrestricted funds	87,577	100,038
Restricted funds	5,000	5,000
	92,577	105,038

Spirituality Centre Events Programme

Speaker fees and retreat costs	2,695	9,295
Partnership charges for use of Spirituality Centre	3,385	3,710
	6,080	13,005

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	10,248	9,406

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.

7 Grants payable

	Total 2025 £	Total 2024 £
Grants to institutions:		
Attercliffe Deanery (Sheffield Diocese)	210	-
St Leonard's Community Church	-	250
Wadsley Church PCC	-	250
Sheffield Methodist Circuit	-	500
	210	1,000
Grants to individuals (7 grants)	1,344	5,743
	1,554	6,743

8 Support costs

	2025 £	2024 £
Staff costs	32,967	-
Partnership charge for use of Spirituality centre	5,785	5,425
Repairs and maintenance	2,540	1,326
Recharged salaries, office running costs, IT and website	29,144	66,148
Professional charges	4,258	2,985
	74,694	75,884

Support costs includes payments to the auditors of £2,400 (2024: £2,380) 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 average monthly number of employees during the year was:

	2025 Number	2024 Number
	3	-

Employment costs	2025 £	2024 £
Wages and salaries	29,950	-
Pension costs	3,017	-
	32,967	-

The administrator, the events coordinator and the Chaplain were employed by All Saints Ecclesall from January to April 2025. Employment costs incurred during this period by All Saints were re-charged in full to Whirlow Grange and are included in support costs. See Note 8.

From May 2025 Whirlow Grange Limited operated their own PAYE scheme, and the employees were TUPED over with these costs being shown separately in support costs. See Note 8.

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

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

11 Gains and losses on investments

	Endowment funds 2025 £	Endowment funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	(29,126)	29,131

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 2025	110,000
At 31 December 2025	110,000
Carrying amount	
At 31 December 2025	110,000
At 31 December 2024	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.

14 Fixed asset investments

	COIF Investments Fund	COIF Property Fund	COIF Fixed Interest Fund	Total
	£	£	£	£
Cost or valuation				
At 1 January 2025	871,966	289,899	285,996	1,447,861
Valuation changes	(41,740)	6,080	6,533	(29,127)
At 31 December 2025	830,226	295,979	292,529	1,418,734
Carrying amount				
At 31 December 2025	830,226	295,979	292,529	1,418,734
At 31 December 2024	871,966	289,899	285,996	1,447,861

15 Debtors

Amounts falling due within one year:	2025 £	2024 £
Other debtors	5,975	3,393

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	76	-
Trade creditors	427	-
Other creditors	2,506	3,462
Accruals and deferred income	2,769	2,341
	5,778	5,803

17 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	3,017	-

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

18 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 2025 £	Gains and losses £	At 31 December 2025 £
Permanent endowments	1,561,871	(29,126)	1,532,745

18 Endowment funds (Continued)

Previous year:	At 1 January 2024	Gains and losses	At 31 December 2024
	£	£	£
Permanent endowments			
	1,532,740	29,131	1,561,871

19 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 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	100,032	98,551	(87,577)	111,006

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	105,050	95,020	(100,038)	100,032

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Fund balances at 31 December 2025 are represented by:								
Tangible assets	-	-	110,000	110,000	-	-	110,000	110,000
Investments	-	-	1,418,734	1,418,734	-	-	1,447,861	1,447,861
Current assets/(liabilities)	111,006	-	4,011	115,017	100,032	-	4,010	104,042
	111,006	-	1,532,745	1,643,751	100,032	-	1,561,871	1,661,903