

BOLTON FIRST CHURCH OF THE NAZARENE

England & Wales · Charity number 1157983

Details

Status Registered

Legal form CIO

Registered 2014-07-24

Register [View on the Charity Commission register](#)

Contact

Address Church Of The Nazarene
Southend Street
Bolton
BL3 3PU

Phone 07773250047

Email firstchurchnaz@gmail.com

Website www.nazarene.boltonlancs.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE THE ADVANCEMENT OF THE CHRISTIAN FAITH AS PART OF THE INTERNATIONAL CHURCH OF THE NAZARENE AND THE DISTRICT PRINCIPALLY BUT NOT EXCLUSIVELY IN NORTHERN ENGLAND.

Activities: Weekly worship services, prayer and Bible study, house groups, chats and crafts for all ages. Christmas Carol services, Easter celebrations, Remembrance Sunday. Choirs for all ages. Community events for children and young people such as 'The Island', Friday Youth Group, Allsorts, Connect. Kindertots - parent and toddler group. Prime Time events for over 55's. Weekly Open Door Cafe.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities, Recreation
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Bolton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£60,316	£62,356	-	-
2024-09-30	£58,632	£55,712	-	-
2023-09-30	£40,105	£74,886	-	-
2022-09-30	£200,006	£188,072	-	-
2021-09-30	£162,343	£180,960	-	-
2020-09-30	£204,965	£194,471	-	-

Trustees

Name	Role	Appointed
Rev Erica Tuxworth	Chair	2023-03-30
Carys Hannah Barnes		2022-03-30
Catherine Barnes		2019-03-23
Dr Michael Veal		2026-03-22
JONATHAN DAVID BARNES		2013-10-01
Jonathon Schofield		2022-03-30
PETER FRANCIS BARNES		2013-10-01
Thomas Greenhalgh		2026-03-22

BOLTON FIRST CHURCH OF THE NAZARENE

England & Wales - Charity number 1157983

Accounts



CHURCH OF
THE NAZARENE
DAUBHILL BOLTON

**Bolton First Church of the Nazarene
Charitable Incorporated Organisation
Registered Charity Number 1157983**

**Report of the Charity Trustees
For the Year Ended
30 September 2025**

Bolton First Church of The Nazarene
Report of the Charity Trustees for the year ended 30 September 2025

The Charity Trustees present the report and financial statements for the year ended 30 September 2025

Reference and Administrative Information

Charity name	Bolton First Church of The Nazarene
Charity Registration Number	1157983
Principal Address	Southend Street Bolton BL3 3PU

Charity Trustees

Rev Erica Tuxworth (Chairperson)	(ex official)
Mrs Catherine Joyce Barnes	(reappointed 15 th February 2025)
Mr Jonathan David Barnes	(reappointed 15 th February 2025)
Mr Peter Francis Barnes	(reappointed 15 th February 2025)
Mr Stephen Hulme	(reappointed 15 th February 2025)
Miss Carys Hannah Barnes	(reappointed 15 th February 2025)
Mr Jonathon Schofield	(reappointed 15 th February 2025)
Mr Ebenezer Diekola Oyewo	(reappointed 15 th February 2025)

The Chairperson is ex officio by virtue of her office as Pastor of the Bolton First Church of the Nazarene

Custodian Holding Trustee

All interests in Real Property are held on Model Trusts in the sole name of the Incorporated Trust Corporation Church of the Nazarene British Isles South District (A Charitable Company Limited by Guarantee. Company No: 7028764).

Website www.nazarene.boltonlancs.uk

Bankers

Barclays Bank plc.
Bolton Branch
Victoria Square
Bolton

Independent Examiner

Rev Joseph Prescott
Business Manager BISD

Bolton First Church of The Nazarene
Report of the Charity Trustees for the year ended 30 September 2025

Structure, Governance and Management

Structure and Organisation

The Charitable Incorporated Organisation was entered on the Register of Charities on 24 July 2014.

Charity Trustee Appointments

The Pastor of the church is ex-officio the chairperson of the Charity Trustees and her position is reviewed after two years and then every four years after that.

The remaining Trustees are appointed annually by the members of the Bolton First Church of The Nazarene at the annual general meeting held in February each year.

Governance and Wider Network

The Charity Trustees meet regularly, normally on a monthly basis to consider the work and management of the church and assess and plan the financial and other aspects of the work and direction of the charity.

The church is a member of the Church of The Nazarene British Isles South District (a Charitable Company Limited by Guarantee) who in turn is a member of The Global Church of The Nazarene which has its headquarters in Lenexa, Kansas, USA.

The charity is governed by an Approved Governing Constitution based as far as UK law permits on the Manual of the Global Church of the Nazarene which is subject to amendment on a quadrennial basis at the General Assembly of the Global Church of the Nazarene. The governing document was drawn up by Anthony Collins, Solicitors and approved by the Charity Commission, HMR&C and the District Advisory Board of the Church of the Nazarene British Isles South District.

Risk Management

The risk management strategy of the church is in a continual process of formulation in response to the changing circumstances that could impact upon the work of the church.

The Charity Trustees, in considering this important task, take direction from on-going discussions with members both internally and through meetings with the Church of The Nazarene British Isles South District and other advisers, adopting appropriate policies as required or as they become necessary to the ongoing work of the church.

Objectives and Activities

Charitable Objectives

The charity has the following objectives:

The advancement of the Christian faith as part of the Global Church of the Nazarene and the Church of the Nazarene British Isles South District principally but not exclusively in Northern England.

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The activities of the charity benefit the advancement of education, relief of poverty and other charitable purposes in the area around Bolton and other parts of the UK and by support of the Global Church missionary activities.

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Objectives and Activities (continued)

Public Benefit

The Trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. This report illustrates the activities undertaken to support the public benefit requirement.

Review of the Year

The aims for the year included:

- Continuation of weekly Christian worship meetings and promotion of the Christian faith in accordance with the principles of the Church of The Nazarene – including access to sermons and music and devotions online.
- Work with children and young people to promote the Christian faith and provide local social benefit.
- Continuing to develop links with the local community, to enhance the involvement of the church with relevant local agencies on behalf of the local community.
- Continue to partner with and make the church building available to relevant local agencies seeking to benefit the local community.
- Regular Vision Meetings to access how we move forward
- To seek new avenues of outreach and to ascertain how to make better use of the building with the community surrounding in mind.
- Continue the work of the Open Door Community Café as a warm space – once a week.
- Continue a carers and toddler group to creates space where they have the chance to play and form bonds.

Significant activities during the period include:

- Weekly worship services conducted by Reverend Erica Tuxworth with assistance and input from the pastoral and worship teams.
- The Island (a children's bible story club).
- Reverend Erica Tuxworth being involved with and speaking in the local primary schools at assemblies.
- Visitation of both members and others in the local community in times of need or by request when able to do so and maintaining contact through email, social media and by phone.
- Availability for weddings and funerals and other services of significance.
- Collecting food to participate in the local food bank through Storehouse and specifically their Grub tub programme and participating in their provision of a Christmas meal for those in need.
- Open Door Café which provides a community place for people to meet socially.
- Kindertots – a shared space for carers and pre-school children.
- Messy Church for children and their families four times a year.
- Oasis prayer time and Bible Study bi-weekly.

Bolton First Church of the Nazarene
Report of the Charity Trustees for the year ended 30 September 2025

Objectives and Activities (continued)

Volunteers

The work planned, activities undertaken and achievements attained would not have been possible without the active involvement and hard work of all of the members and friends of the charity without whom the substantial work of the charity could not be realised. The Charity Trustees are grateful for the work and support of all the members and friends of Bolton First Church of The Nazarene.

Financial Review

Reserves

The charity does not have a policy on reserves as the expenditure and work of the charity is reliant upon the ongoing support, tithes and offerings of the members and friends received at the weekly meetings. The Charity Trustees review on a monthly basis the anticipated income and expenditure for the next two to three months in order to ensure the ongoing work of the charity.

Financial Review of the Year

The charity has continued throughout the year to meet and tailor the expenditure it incurs to the income received through rent for use of the building and through the offerings and donations received. There is much more that the Charity Trustees would like to do and we continue to explore these and the use of possible grants that may be available to enable these plans to become a reality.

Declaration

The Trustees declare that they have approved the Charity Trustees report above.

Signed on behalf of the charity's trustees on 19th May 2026

Erica Tuxworth

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Revd Erica Tuxworth (Chairperson)

Bolton first Church of The Nazarene

Receipts & Payments Account

	Note	Year of report ended		Previous year ended	
		30 th September 2025		30 th September 2024	
		£	£	£	£
Income					
Tithes & Offerings	1	£28,917.43		£28,797.63	
Other donations	2	£5,542.13		£22,233.16	
Gift Aid Tax Received	3	£11,550.29		£5,585.18	
Rents Received	4	£980.00		£425.00	
Activities Income	5	£1,384.17		£434.10	
Other "sales"	6	£11,797.39		£950.19	
Bank Interest	7	£144.84		£206.36	
Total income		60,316.25		58,631.62	
Contra-entries	8			£3,744.45	
Interdepartmental transfers					
Monies received as agent	9	£122.13		£620.39	
				£4,364.84	
Grand Totals		£60,438.38		£62,996.46	

Expenditure	note	24-25		23-24
Pastor's Stipend including housing allowance and pension contribution		£10,192.10		£18,842.64
Summer Sch / Seminar / Pastoral Retreat				£145.00
Book Allowance		£30.00		£12.00
Pastor's expenses		£570.31		£564.90
Pastor's exceptional expenses				
Pulpit expenses (other speakers including sermons)		£100.00		£325.00
Other salaries		£6,856.10		£5,254.48
District & NMI Budgets 4037+1531		£5,568.00		£5,163.00
HMRC		£2,086.10		
Gas		£6,098.34		£5,988.73
Electricity		£1,486.32		£1,368.00
Water		£1,003.44		£899.72
Telephone		£934.42		£932.44
Physical Equipment		£755.92		
"ZOOM"				
Church Insurance		£4,766.60		£4,622.01
Ground Rent		£17.32		£17.32
security alarm service		£787.81		£855.13
Heating boiler service				
fire extinguisher service		£501.00		£133.02
Repairs and replacements	10	£1,080.26		£2,185.99
Photocopying		£754.49		£685.96
Website (donated)				
safeguarding		£198.24		£308.08
CCLI Licence		£833.69		£809.37
College Award	11	£150.00		£100.00
Church Refurbishment building work	12	£13,522.56		£3,895.00
District Assembly expens		£249.97		£76.00
General Fund sundry items	13	£969.87		£426.01
Activities Expenditure	14	£2,050.37		£1,926.57
Catering		£292.80		£175.79
Sue Love Gift		£500.00		£0.00
Organ renovation				£0.00
Total "real" expenditure		£62,356.03		£55,712.16

Contra-entries Interdepartmental transfers	15			3,609.45
"Agency" payments	16	122.13		£553.19
Grand Total		£62,478.16		£59,874.80

Excess Income over Expenditure for the Year	2024-2025	2023-2024	
(actual income and expenditure without agency money)	-£2,039.78	£2,919.46	

Bolton first Church of The Nazarene				
Assets and Liabilities as at 30 September 2025				
		2025		2024
	Notes	£	£	£
Funds				
General Fund cheque account		£2,673.80		£2,135.57
General Fund Business account		£23,825.31		£17,321.08
General Fund cash		0		
Property Fund (nominal)	17	£40,000		£40,000.00
Sound Desk		2,300		£0.00
Cafe cash C/B		393.59		£152.11
Sunday Kitchen C/B		32.78		117.38
Kindertots C/B		33.42		63.58
Total Funds Held		£69,258.90		59789.72
	Total Funds			£82,925.72

Freehold Property		£0.00	All assets transferred to District.	
			See note below	
Total Assets				
Current Liabilities				
Loans		£0.00		£0.00
Net Assets				
Represented By:				
Funds				
Unrestricted Funds				
Property Fund				
All interests in Real property are held in the sole name of the Church of the Nazarene British Isles South District as Holding Trustee on the Model Trusts.				

Bolton first Church of The Nazarene**Notes to Accounts for the Period Ended 30 September 2025**

		2024-25		2023-24
Note 1				
Collections				
GF collections	6,315.43		8,422.35	
ditto via Gift Aid Tithes	22,602.00		19,385.00	
Christmas Morning			33.62	
minibus road tax refund			13.75	
Island Offerings / SSM			180.00	
NMI offerings via Gift Aid			180.00	
Kindertots contributions			418.50	
residual balance from Kindergarten			164.41	
		28,917.43		28,797.63

Note 2				
Other donations				
Café/Warm Space Grants	880.00		1,880.00	
Miscel donations to church			155.35	
funeral			15,095.00	
coffee morning re lounge				
lounge/Kitchen	348.08		262.81	
lounge via gift aid			180.00	
funeral to organ fund			1,660.00	
donation to organ fund			3,000.00	
Kindertot Collection	252.50			
Donation to Pastor	420.00			
Lounge Special Gift	2,032.00			
Lounge Refurb	560.00			
Sale of Mini Bus	400.00			
Refunds	290.18			
Sunday School Minitries	359.37			£22,233.16
		£5,542.13		

Note 3				
Gift Aid Tax Rebate-	£11,550.29		£5,585.18	

Note 4				
Summary of Rental income				
Rent - Kindergarten				
Rent - other	£980.00		£425.00	

Note 5				
Activities Income				
Allsorts subs			£17.66	
to SSM for Christmas Presents	£60.00		£250.00	
Meal Donations	£114.60			

Easter Breakfast			8.74	
party			27.50	
car wash			130.20	434.10
Magician Tickets	£405.00			
Bowling Tickets	£182.54			
Fair Donations	£622.03			
		1,384.17		
Note 6				
"Sales"/ Other				
Capital Distribution	1,972.69			
Investment Growth	9,824.70			
		£11,797.39		
Sunday Kitchen			354.78	
Café / Warm Space donations			595.41	
				£950.19
Note 7				
Bank Interest				
Church bank interest	£144.84		206.36	

Note 8				
transfers / contra entries (income)				
Heat and Light SSM			£50.00	
Heat and light NYI				
Heat and Light Cafe			£1,550.00	
Heat and Light Kindertots			£150.00	
Heat & Light others				
Photocopying others			£9.45	
SSM cash transferred to Transient Fund				
general fund to bus				
SS to WEF				
from transient to café			1,880.00	
Sunday Kitchen to Church			105.00	
		£0.00		£3,744.45

Note 9				
Monies received as agent				
Min-y-Don				
GF to Min-y-Don				
Sponsored Child			£240.00	
Alabaster	£122.13		£130.39	
Syria Turkey earthquake				
Ukraine				
Lebanon				

fromBISD pastors gift			£250.00	
funeral				
funeral				
		£122.13		£620.39

Note 10				
Repairs and replacements				
locks and keys				
fire extinguishers				
video/audio system			£88.99	
organ tuning / repair			£360.00	
Maintenance & Repairs	£1,080.26			
heating service and repair			£1,737.00	
		£1,080.26		£2,185.99

Note 11				
Gifts and Affiliation fees				
College Award	£150.00		£100.00	
retirement				
		£150.00		£100.00

Note 12 Refurbishments				
Lounge	£9,759.38			
Hall	£3,763.18			
		£13,522.56		

Note 13 G F Sundry Items				
bank charge			0.73	
Salary payment software (Sage)	147.60		120.00	
Kitchen expendables			47.99	
Kindertot Expenses	91.01			
Admin Expenses	506.21		92.29	
Legal Fees	33.00			
Carol Music	70.80			
Mothers' Day			26.00	
Fathers' Day			9.00	
Independent examiner	89.25		130.00	
General Expenses	32.00			
		£969.87		£426.01

Note 14				
Activities Expenditure				
party			£27.50	

Car wash paid over to beneficiary			£130.20	
Magician Evening	£673.48			
Bowling Evening	£182.34			
SSM (Island/Allsorts) Christmas Gifts	£160.40		£157.79	
Trustee Away Day	£164.70			
SSM Messy Harvest			£64.88	
Pastor Leaving Party	£683.90			
Messy Church	£90.13			
Ministry Expenses	£57.29			
Fair Expenses	£38.13			
Allsorts activities			£25.40	
Operating costs for Sunday Kitchen			£335.63	
Café/Warm Space			£925.89	
Kindertots			£259.28	
		£2,050.37		£1,926.57

Note 15				
Contra-entries: Interdepartmental transfers as expenditure				
Transient to café (warm space) costs			300.00	
Transient to café (warm space) H&L			1,550.00	
Church to NYI				
GF to bus fund for NYI fuel				
NYI photocopying				
NYI heat and light				
SSM/Island photocopying			£9.45	
SSM to WEF				
SSM Heat and Light			£50.00	
cafe heat and light			£1,550.00	
Kindertots H&L			£150.00	
Sunday Kitchen to church				
		£0.00		£3,609.45

Note 16				
“Agency” payments				
Sponsored Child			240.00	
Church weekend away				

Alabaster	122.13		63.19	
From BISS Pastors gift paid over			250.00	
funeral paid over				
funeral paid over				
				553.19
Note 17				
Encashment value as stated by investment company				
31/12/2014	£41,280.00			
30/10/2015	£41,650.00			
31/12/2015	£41,520.00			
01/09/2016	£46,364.00			
15/09/2017	£49,911.00			
28/09/2018	£52,633.00			
30/09/2019	£53,963.00			
30/09/2020	£51,557.85			
30/09/2021	£58,907.00			
30/09/2022	£53,554.00			
30/09/2023	£55,807.00			
30/09/2024	£63,136.00			
24/07/2025	£61,603.15	£21,603.15	Withdrawn	
24/07/2025	£40,000.00			

**Bolton first Church of the Nazarene
Independent Examiner's Report to the Trustees for the period
1 October 2024 to 30 September 2025**

I report on the accounts for the year ended 20 September 2025 which are set out on the following pages.

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 Section 145 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission (under Section 145(5)(b)) of the Charities Act, and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with 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 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 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

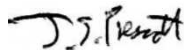
In connection with my examination no matter has come to my attention

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 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.



.....

Independent Examiner

Relevant professional qualification(s) or body (if any)

Address: 16 Whitfield Square, Hunslet, Leeds, LS10 2QA

Date: 05th June 2026

BOLTON FIRST CHURCH OF THE NAZARENE

England & Wales - Charity number 1157983

Accounts



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Rev Joseph Prescott
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- Continue to partner with and make the church building available to relevant local agencies seeking to benefit the local community.
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- Allsorts (Childrens club)
- Connect (Meetings held for young people providing a safe environment to enable them to grow and develop both spiritually, socially and individually).
- Reverend Susan Aveyard being involved with and speaking in the local primary schools at assemblies.
- Visitation of both members and others in the local community in times of need or by request when able to do so and maintaining contact through email, social media and by phone.
- Availability for weddings and funerals and other services of significance.
- Collecting food to participate in the local food bank through Storehouse and specifically their Grub tub programme and participating in their provision of a Christmas meal for those in need.
- Open Door Café which provides a community place for people to meet socially.
- Kindertots – a shared space for carers and pre-school children

**Bolton First Church of the Nazarene
Report of the Charity Trustees for the year ended 30 September 2024**

Objectives and Activities (continued)

Volunteers

The work planned, activities undertaken and achievements attained would not have been possible without the active involvement and hard work of all of the members and friends of the charity without whom the substantial work of the charity could not be realised. The Charity Trustees are grateful for the work and support of all the members and friends of Bolton First Church of The Nazarene.

Financial Review

Reserves

The charity does not have a policy on reserves as the expenditure and work of the charity is reliant upon the ongoing support, tithes and offerings of the members and friends received at the weekly meetings. The Charity Trustees review on a monthly basis the anticipated income and expenditure for the next two to three months in order to ensure the ongoing work of the charity.

Financial Review of the Year

The charity has continued throughout the year to meet and tailor the expenditure it incurs to the income received through rent for use of the building and through the offerings and donations received. There is much more that the Charity Trustees would like to do and we continue to explore these and the use of possible grants that may be available to enable these plans to become a reality.

Declaration

The Trustees declare that they have approved the Charity Trustees report above.

Signed on behalf of the charity's trustees on 15th July 2025

Susan Aveyard

.....
Revd Susan Aveyard (Chairperson)

Bolton first Church of the Nazarene
Independent Examiner's Report to the Trustees for the period
1 October 2023 to 30 September 2024

I report on the accounts for the year ended 20 September 2024 which are set out on the following pages.

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 Section 145 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission (under Section 145(5)(b)) of the Charities Act, and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with 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 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 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

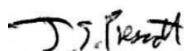
In connection with my examination no matter has come to my attention

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 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.



.....
Independent Examiner

Relevant professional qualification(s) or body (if any)

Address: 16 Whitfield Square, Hunslet, Leeds, LS10 2QA

Date: 22nd July 2025

Amalgamated accounts for all departments of
Bolton first Church of the Nazarene
1st October 2023 to 30th September 2024

Summary of balances and income/expenditure for all departments

Dept	30/09/2023	income	expenditure	30/09/2024
Church GF	-£2,706.52	£52,112.41	£53,488.78	-£4,082.89
Ch transient	£3,567.06	£2,537.70	£2,415.49	£3,689.27
Ch Evangelism	£975.32	£0.00	£0.00	£975.32
Church Organ Fund	£761.35	£4,660.00	£360.00	£5,061.35
Church Property Fund	£51,778.45	£0.00	£0.00	£51,778.45
NYI	£329.04	£0.00	£0.00	£329.04
Sunday School Ministries	£1,658.18	£437.66	£389.73	£1,706.11
Subtotal	£56,362.88	£59,747.77	£56,654.00	£59,456.65
Café	332.59	£2,475.41	£2,475.89	£332.11
Sunday Kitchen	98.23	£354.78	£335.63	£117.38
Kindertots	54.36	£418.50	£409.28	£63.58
	-----	-----	-----	-----
total	£56,848.06	£62,996.46	£59,874.80	£59,969.72

NB total incomes and total expenditures are exaggerated because of interdepartmental payments which have a zero sum for the organisation as a whole (contra-entries).

Bolton first Church of The Nazarene				
Receipts & Payments Account				
	Note	Year of report ended 30 th September 2024		Previous year 30 th September 2023
		£	£	£
Income				
Offerings	1	28797.63		£26,173.29
Other donations	2	£22,233.16		£2,329.70
Gift Aid Tax Received	3	£5,585.18		£6,699.91
Rents Received	4	£425.00		£3,320.00
Activities Income	5	£434.10		£361.18
Other "sales"	6	£950.19		£1,156.50
Bank Interest	7	£206.36		£64.11
Total "real" incomes			58,631.62	
Contra-entries	8	£3,744.45		£4,202.64
Interdepartmental transfers				
Monies received as agent	9	£620.39		£575.38

			£4,364.84	
Grand Total to tally with summary table above			£62,996.46	

Expenditure	note	23-24		22-23
Pastor's Stipend including housing allowance and pension contribution		£18,842.64		£21,514.94
Summer Sch / Seminar / Pastoral Retreat		£145.00		£175.00
Book Allowance		£12.00		£43.12
Pastor's expenses		£564.90		£454.29
Pastor's exceptional expenses				£2,046.00
Pulpit expenses (other speakers including sermons)		£325.00		£190.00
Other wages and salaries		£5,254.48		£3,834.64
District & NMI Budgets 3743+1420		£5,163.00		£5,395.00
Compassionate Ministries				£40.00
Gas		£5,988.73		£4,288.57
Electricity		£1,368.00		£1,420.92
Water		£899.72		£1,108.76
Telephone		£932.44		£229.08
exceptional expenditure re Kindergarten closure				£23,991.98
"ZOOM"				£57.56
Church Insurance		£4,622.01		£3,978.68
Ground Rent		£17.32		£17.32
security alarm service		£855.13		£779.27
Heating boiler service				
fire extinguisher service		£133.02		
Repairs and replacements	11	£2,185.99		£364.38
Photocopying		£685.96		£986.63
Website (donated)				
safeguarding		£308.08		£46.16
CCLI Licence		£809.37		£770.28
Gifts and Affiliation fees	12	£100.00		£151.50
literature				£24.98
building work		£3,895.00		
District Assembly expens		£76.00		£81.00
General Fund sundry items	13	£426.01		£385.52
Minibus costs	14	0.00		821.92
Activities Expenditure	15	1926.57		£1,299.90
Catering		175.79		£388.25
Fellowship Weekend				£0.00
Organ renovation				£0.00

Total "real" expenditure			£55,712.16	
Contra-entries	16			
Interdepartmental transfers		3609.45		2,591.04
"Agency" payments	17	553.19	£4,162.64	£825.38
				0.00
Double Booking error				
Grand Total to tally with summary table above			£59,874.80	

--	--	--	--	--

Excess Income over Expenditure for the Year	2023-2024	2022-2023
(actual income and expenditure without agency money)		

£2,919.46

-£5,206.12

Bolton first Church of The Nazarene				
Assets and Liabilities as at 30 September 2024				
		2024		2023
	Notes	<u>£</u>	<u>£</u>	<u>£</u>
Funds				
General Fund cheque account		2135.57		£6,884.41
General Fund Business account		17321.08		£8,114.72
General Fund cash		0		£6.53
Property Fund (nominal)	19	40000		£40,000.00
NMI Bank account / cash				£0.00
Cafe cash		152.11		£182.59
Sunday Kitchen cash		117.38		98.23
Kindertots		63.58		54.36
Total Funds Held		59789.72		55340.84
	Check against above summary table This is the correct value. Top tabte includes £180 for cafe in Trabsient "money held" and also £180 in total (cash plus held by church) balance of café.			
Using current valuation of invested property fund (replace £40,000 by £58907 (2020-21)) £53554 (9/2022)	Total Funds	£82,925.72		£71,147.84

Freehold Property		£0.00	All assets transferred to District.	
			See note below	
Total Assets				£71,147.84
Current Liabilities				
Loans		£0.00		£0.00
Net Assets				£71,147.84
Represented By:				
Funds				
Unrestricted Funds				£3,562.39
Property Fund				£67,585.45

All interests in Real property are held in the sole name of the Church of the Nazarene British Isles South District as Holding Trustee on the Model Trusts.

Bolton first Church of The Nazarene**Notes to Accounts for the Period Ended 30 September 2024**

		2023-24		2022-23
Note 1				
Collections				
GF collections	8,422.35		6,558.29	
ditto via Gift Aid	19,385.00		19,255.00	
Christmas Morning	33.62			
minibus road tax refund	13.75			
Island Offerings / SSM	180.00		180.00	
NMI offerings via Gift Aid	180.00		180.00	
Kindertots contributions	418.50			
residual balance from Kindergarten	164.41			
		28,797.63		26,173.29

Note 2				
Other donations				
Café/Warm Space Grants	1,880.00		1,880.00	
Miscel donations to church	155.35			
funeral	15,095.00		100.00	
coffee morning re lounge			139.70	
lounge	262.81			
lounge via gift aid	180.00			
funeral to organ fund	1,660.00			
donation to organ fund	3,000.00			
minibus donations			60.00	
dedication			50.00	
for college prize			100.00	
bequest		£22,233.16	28,399.11	£30,728.81

Note 3				
Gift Aid Tax Rebate-	£5,585.18		£6,699.91	
				£6,699.91

Note 4				
Summary of Rental income				
Rent - Kindergarten			£3,000.00	
Rent - other	£425.00		£320.00	£3,320.00

Note 5				
Activities Income				
Allsorts subs	£17.66		£30.05	
to SSM for Christmas Presents	£250.00			
SSM trip			£90.50	
Easter Breakfast	£8.74			
party	£27.50			
car wash	£130.20	434.10		

Note 6				
"Sales"				
photocopying Kindergarten			48.79	
photocopying BTU				
photocopying other				
Sunday Kitchen	354.78		239.68	
Chats and Crafts – craft stall				£288.47
Café / Warm Space donations	595.41		394.64	
café "adjustment"			3.39	
kindergarten equipment		£950.19	470.00	£1,156.50
Note 7				
Bank Interest				
Church bank interest	£206.36		64.11	64.11

Note 8				
transfers / contra entries (income)				
Heat and Light SSM	£50.00		£55.00	
Heat and light NYI			£25.00	
Heat and Light Cafe	£1,550.00		£1,300.00	
Heat and Light Kindertots	£150.00			
Heat & Light others			£110.00	
Photocopying others	£9.45		£8.04	
SSM cash transferred to Transient Fund			1,611.60	
general fund to bus				
SS to WEF				
from transient to café	1,880.00		430.00	
Sunday Kitchen to Church	105.00		663.00	
		£3,744.45		£4,202.64

Note 9				
Monies received as agent				
Min-y-Don				
GF to Min-y-Don				
Sponsored Child	£240.00		£240.00	
Alabaster	£130.39		£82.45	
Syria Turkey earthquake			£165.00	
Ukraine				
Lebanon				
fromBISD pastors gift	£250.00			
funeral			£45.00	
funeral			£42.93	
		£620.39		£575.38

Note 10**Money held on deposit**

Prime Time / WF	£2,605.91		£2,605.91	
Weekend away	£317.65		£317.65	
Chats and Crafts	£243.80		£243.80	
in memoriam	£110.00		£110.00	
coffee morning	£139.70		£139.70	
Warm Space	£180.00		£150.00	
Sunday School Mins	£92.21		£1,658.18	
Kindergarten	£0.00	£3,689.27	£470.00	£5,695.24

Note 11**Repairs and replacements**

locks and keys			18.00	
fire extinguishers			346.38	
video/audio system	£88.99			
organ tuning / repair	£360.00			
dishwasher repair				
heating service and repair	£1,737.00			
New electrical				
TV A frame		£2,185.99		£364.38

Note 12**Gifts and Affiliation fees**

College Award	£100.00		£100.00	
retirement			£20.00	
kindergarten staff		£100.00	£31.50	£151.50

Note 13 G F sundry items

flowers and related items			43.75	
bank charge	0.73			
Salary payment software (Sage)	120.00		104.40	
Kitchen expendables	47.99		11.99	
Office expendables	92.29		81.58	
Mothers' Day	26.00			
Fathers' Day	9.00		13.80	
Independent examiner	130.00	£426.01	130.00	£385.52

Note 14 minibus costs

insurance				
Fuel			£30.00	
Repairs and Servicing / MOT			£626.92	
Tax			£165.00	
Breakdown Cover		£0.00		£821.92

Note 15				
Activities Expenditure				
party	£27.50			
Car wash paid over to beneficiary	£130.20			
NYI Tuck Shop			£23.90	
NYI welcome back			£16.70	
SSM (Island/Allsorts) Christmas Gifts	£157.79			
SSM (Island) prizes			£34.92	
SSM Messy Harvest	£64.88			
SSM trip			£132.00	
Allsorts activities	£25.40			
Operating costs for Sunday Kitchen	£335.63		£141.45	
Café/Warm Space	£925.89		£819.66	
Kindertots	£259.28	£1,926.57	£131.27	£1,299.90

Note 16				
Contra-entries: Interdepartmental transfers as expenditure				
Transient to café (warm space) costs	300.00		430.00	
Transient to café (warm space) H&L	1,550.00		1,300.00	
Church to NYI				
GF to bus fund for NYI fuel				
NYI photocopying			£0.97	
NYI heat and light			£25.00	
SSM/Island photocopying	£9.45		£62.07	
SSM to WEF				
SSM Heat and Light	£50.00			
cafe heat and light	£1,550.00			
Kindertots H&L	£150.00		£110.00	
Sunday Kitchen to church			£663.00	
		£3,609.45		£2,591.04

Note 17				
"Agency" payments				
Sponsored Child	240.00		240.00	
Church weekend away			250.00	

Alabaster	63.19		82.45	
From BISD Pastors gift paid over	250.00			
funeral paid over			45.00	
funeral paid over			42.93	
Syria Turkey earthquake		553.19	165.00	
				825.38
Note 19				
Encashment value as stated by investment company				
31/12/2014	£41,280.00			
30/10/2015	£41,650.00			
31/12/2015	£41,520.00			
01/09/2016	£46,364.00			
15/09/2017	£49,911.00			
28/09/2018	£52,633.00			
30/09/2019	£53,963.00			
30/09/2020	£51,557.85			
30/09/2021	£58,907.00			
30/09/2022	£53,554.00			
30/09/2023	£55,807.00			
30/09/2024	£63,136.00			

increase

-1,376.37

122.21

0.00

4,300.00

0.00

0.00

47.93

3,093.77

£59,456.65

-0.48

19.15

9.22

3,121.66

Year ended
December 2023
£
40,104.69

£4,778.02

£44,882.71

39p?

see note 11
previously paid by
Kindergarten

£74,885.65

£3,416.42

60

-4448.88

ktots

Sun K book a mess
£105 pay to church
is in ordinary
expenditure

minor disagree
with note 8 see
above ---- also café
£30 retained in
Transient.

erroe by treasurer
= two collectins
but only one paid
over £67.20

BOLTON FIRST CHURCH OF THE NAZARENE

England & Wales - Charity number 1157983

Accounts



CHURCH OF
THE NAZARENE
DAUBHILL BOLTON

**Bolton First Church of the Nazarene
Charitable Incorporated Organisation
Registered Charity Number 1157983**

**Report of the Charity Trustees
For the Year Ended
30 September 2023**

Bolton First Church of The Nazarene
Report of the Charity Trustees for the year ended 30 September 2023

The Charity Trustees present the report and financial statements for the year ended 30 September 2023

Reference and Administrative Information

Charity name	Bolton First Church of The Nazarene
Charity Registration Number	1157983
Principal Address	Southend Street Bolton BL3 3PU

Charity Trustees

Revd Susan Aveyard (Chairperson)	(ex officio)
Mrs Amanda Barnes	(resigned 19 th March 2023)
Mrs Catherine Joyce Barnes	(reappointed 19 th March 2023)
Mr Jonathan David Barnes	(reappointed 19 th March 2023)
Mr Peter Francis Barnes	(reappointed 19 th March 2023)
Mr Stephen Hulme	(reappointed 19 th March 2023)
Miss Carys Hannah Barnes	(reappointed 19 th March 2023)
Mr Jonathon Schofield	(reappointed 19 th March 2023)
Dr Michael Veal	(resigned 19 th March 2023)
Rev Erica Tuxworth	(appointed 19 th March 2023)

The Chairperson is ex officio by virtue of her office as Pastor of the Bolton First Church of the Nazarene

Custodian Holding Trustee

All interests in Real Property are held on Model Trusts in the sole name of the Incorporated Trust Corporation Church of the Nazarene British Isles South District (A Charitable Company Limited by Guarantee. Company No: 7028764).

Website www.nazarene.boltonlancs.uk

Bankers

Barclays Bank plc.
Bolton Branch
Victoria Square
Bolton

Independent Examiner

Atherton Tax Shop
140 Market Street
Atherton
M46 0DX

Bolton First Church of The Nazarene
Report of the Charity Trustees for the year ended 30 September 2023

Structure, Governance and Management

Structure and Organisation

The Charitable Incorporated Organisation was entered on the Register of Charities on 24 July 2014.

Charity Trustee Appointments

The Pastor of the church is ex-officio the chairperson of the Charity Trustees and her position is reviewed after two years and then every four years after that.

The remaining Trustees are appointed annually by the members of the Bolton First Church of The Nazarene at the annual general meeting held in February each year.

Governance and Wider Network

The Charity Trustees meet regularly, normally on a monthly basis to consider the work and management of the church and assess and plan the financial and other aspects of the work and direction of the charity.

The church is a member of the Church of The Nazarene British Isles South District (a Charitable Company Limited by Guarantee) who in turn is a member of The Global Church of The Nazarene which has its headquarters in Lenexa, Kansas, USA.

The charity is governed by an Approved Governing Constitution based as far as UK law permits on the Manual of the Global Church of the Nazarene which is subject to amendment on a quadrennial basis at the General Assembly of the Global Church of the Nazarene. The governing document was drawn up by Anthony Collins, Solicitors and approved by the Charity Commission, HMR&C and the District Advisory Board of the Church of the Nazarene British Isles South District.

Risk Management

The risk management strategy of the church is in a continual process of formulation in response to the changing circumstances that could impact upon the work of the church.

The Charity Trustees, in considering this important task, take direction from on-going discussions with members both internally and through meetings with the Church of The Nazarene British Isles South District and other advisers, adopting appropriate policies as required or as they become necessary to the ongoing work of the church.

Objectives and Activities

Charitable Objectives

The charity has the following objectives:

The advancement of the Christian faith as part of the Global Church of the Nazarene and the Church of the Nazarene British Isles South District principally but not exclusively in Northern England.

Activities

The activities of the charity benefit the advancement of education, relief of poverty and other charitable purposes in the area around Bolton and other parts of the UK and by support of the Global Church missionary activities.

Bolton First Church of the Nazarene
Report of the Charity Trustees for the year ended 30 September 2023

Objectives and Activities (continued)

Public Benefit

The Trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. This report illustrates the activities undertaken to support the public benefit requirement.

Review of the Year

The aims for the year included:

- Continuation of weekly Christian worship meetings and promotion of the Christian faith in accordance with the principles of the Church of The Nazarene – including access to sermons and music and devotions online.
- Work with children and young people to promote the Christian faith and provide local social benefit.
- Continuation of a monthly meeting during the week to enable people to access fellowship over food and provide spiritual content.
- Continuing to develop links with the local community, to enhance the involvement of the church with relevant local agencies on behalf of the local community.
- Continue to partner with and make the church building available to relevant local agencies seeking to benefit the local community.
- Regular Vision Meetings to access how we move forward
- To seek new avenues of outreach and to ascertain how to make better use of the building with the community surrounding in mind.
- Continue the work of the Open Door Community Café as a warm space – once a week.
- Continue a carers and toddler group to create space where they have the chance to play and form bonds.

Significant activities during the period include:

- Weekly worship services conducted by Reverend Susan Aveyard with assistance and input from the pastoral and worship teams.
- The Island (a children's bible story club).
- Allsorts (Childrens club)
- Connect (Meetings held for young people providing a safe environment to enable them to grow and develop both spiritually, socially and individually).
- Reverend Susan Aveyard being involved with and speaking in the local primary schools at assemblies.
- Visitation of both members and others in the local community in times of need or by request when able to do so and maintaining contact through email, social media and by phone.
- Availability for weddings and funerals and other services of significance.
- Collecting food to participate in the local food bank through Storehouse and specifically their Grub tub programme and participating in their provision of a Christmas meal for those in need.
- Advice and help for asylum seekers and refugees
- Open Door Café which provides a community place for people to meet socially.
- Kindertots – a shared space for carers and pre-school children
- After 46 years serving the community the Nazarene Kindergarten School closed down due to financial reasons.

Achievements during the period include:

- Maintaining links with members of the church and others offering spiritual, personal development and comfort during difficult times.

**Bolton First Church of the Nazarene
Report of the Charity Trustees for the year ended 30 September 2023**

Objectives and Activities (continued)

Volunteers

The work planned, activities undertaken and achievements attained would not have been possible without the active involvement and hard work of all of the members and friends of the charity without whom the substantial work of the charity could not be realised. The Charity Trustees are grateful for the work and support of all the members and friends of Bolton First Church of The Nazarene.

Financial Review

Reserves

The charity does not have a policy on reserves as the expenditure and work of the charity is reliant upon the ongoing support, tithes and offerings of the members and friends received at the weekly meetings. The Charity Trustees review on a monthly basis the anticipated income and expenditure for the next two to three months in order to ensure the ongoing work of the charity.

Financial Review of the Year

The charity has continued throughout the year to meet and tailor the expenditure it incurs to the income received through rent for use of the building and through the offerings and donations received. There is much more that the Charity Trustees would like to do and we continue to explore these and the use of possible grants that may be available to enable these plans to become a reality.

Declaration

The Trustees declare that they have approved the Charity Trustees report above.

Signed on behalf of the charity's trustees on 16th July 2024

Susan Aveyard

.....
Revd Susan Aveyard (Chairperson)

Bolton first Church of the Nazarene
Independent Examiner's Report to the Trustees for the period
1 October 2022 to 30 September 2023

I report on the accounts for the year ended 20 September 2023 which are set out on the following pages.

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 Section 145 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission (under Section 145(5)(b)) of the Charities Act, and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with 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 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 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 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 Edgar

.....

Independent Examiner

Relevant professional qualification(s) or body (if any) **FFA FIPA**

Address: 140 Market Street, Atherton, Manchester, M46 0DX

Date:

Amalgamated accounts for all departments of
Bolton first Church of the Nazarene
1st October 2022 to 30th September 2023

Summary of balances and income/expenditure for all departments

Dept	30/09/2022	income	expenditure	30/09/2023	increase
Church GF	£30,429.89	£38,724.59	£73,688.22	-£4,533.74	-34,963.63
Ch transient	£3,527.36	£4,909.78	£2,741.90	£5,695.24	2,167.88
Ch Evangelism	£975.32	£0.00	£0.00	£975.32	0.00
Church Organ Fund	£761.35	£0.00	£0.00	£761.35	0.00
Church Property Fund	£51,778.45	£0.00	£0.00	£51,778.45	0.00
NYI	£395.61	£0.00	£66.57	£329.04	-66.57
Subtotal	£87,867.98	£43,634.37	£76,496.69	£55,005.66	-32,862.32
NMI	0.00	£0.00	£0.00	£0.00	0.00
Café	174.22	£828.03	£819.66	£182.59	8.37
Sunday Kitchen	662.82	£239.68	£804.45	£98.23	-564.59
Kindertots NEW	55.00	£240.63	£241.27	£54.36	-0.64
	-----	-----	-----	-----	
total	£88,760.02	£44,942.71	£78,362.07	£55,340.84	-33,419.18

NB total incomes and total expenditures are exaggerated because of interdepartmental payments which have a zero sum for the organisation as a whole (contra-entries).

Bolton first Church of The Nazarene					
Receipts & Payments Account					
	Note	Year of report ended 30 th September 2023		Previous year ended 30 th September 2022	
		£	£	£	£
Income					
Offerings	1	£26,173.29		£27,378.94	
Other donations	2	£2,329.70		£44,191.12	
Gift Aid Tax Received	3	£6,699.91		£0.00	
Rents Received	4	£3,320.00		£11,640.00	
Activities Income	5	£361.18		£128.00	
Other "sales"	6	£1,156.50		£587.79	
Bank Interest	7	£64.11		£3.10	
Total "real" incomes			40,104.69		83,928.95
Contra-entries	8	£4,202.64		£113.81	
Interdepartmental transfers					
Monies received as agent	9	£575.38		£4,200.65	

Money received on deposit	10 b		£4,778.02	0	£4,314.46
Grand Total to tally with summary table above			£44,882.71		£88,243.41

Expenditure	note	22-23		21-22
Pastor's Stipend including housing allowance and pension contribution		£21,514.94		23842.92
Summer Sch / Seminar / Pastoral Retreat		£175.00		£120.00
Book Allowance		£43.12		£62.39
Pastor's expenses		£454.29		£550.28
Pastor's exceptional expenses		£2,046.00		£186.00
Pulpit expenses (other speakers including sermons)		£190.00		£135.00
Other wages and salaries		£3,834.64		£1,421.16
District & NMI Budgets 3911 + 984 + 500		£5,395.00		£5,815.00
Compassionate Ministries		£40.00		
Gas		£4,288.57		£5,214.10
Electricity		£1,420.92		£3,269.41
Water		£1,108.76		£1,575.52
Telephone		£229.08		£430.24
exceptional expenditure re Kindergarten closure "ZOOM"		£23,991.98		
Church Insurance		£57.56		£172.68
Ground Rent		£3,978.68		£3,697.59
security alarm service		£17.32		£17.32
Heating boiler service		£779.27		£450.96
Repairs and replacements	11			£1,097.50
Photocopying		£364.38		£1,084.76
Website (donated)		£986.63		£960.00
safeguarding				£0.00
CCLI Licence		£46.16		
Gifts and Affiliation fees	12	£770.28		£593.17
literature		£151.50		£100.00
building work		£24.98		
District Assembly expens				
General Fund sundry items	13	£81.00		£90.00
Minibus costs	14	£385.52		£524.44
Activities Expenditure	15	821.92		1,923.45
Catering		£1,299.90		£704.61
Fellowship Weekend		£388.25		£122.91
Organ renovation				£0.00
				£0.00

Total "real" expenditure			£74,885.65		£54,161.41
Contra-entries	16				
Interdepartmental transfers		2,591.04		113.81	
"Agency" payments	17	£825.38		£3,873.00	
Double Booking	18	0.00	£3,416.42	0	3986.81
Double Booking error			60		
Grand Total to tally with summary table above			£78,362.07		£58,148.22

differs by £60 as explained above

Note: Pastor's "exceptional expenses" paid to HR company for legal assistance with Kindergarten redundancies.

Excess Income over Expenditure for the Year	2022-2023	2021-2022	
(actual income and expenditure without agency money)			
	-£33,419.18	£8,463.61	

Bolton first Church of The Nazarene				
Assets and Liabilities as at 30 September 2023				
		2023		2022
	Notes	<u>£</u>	<u>£</u>	<u>£</u>
Funds				
General Fund cheque account		£6,884.41		£37,817.37
General Fund Business account		£8,114.72		£10,050.61
General Fund cash		£6.53		£0.00
Organ Account		£0.00		£0.00
Property Fund (nominal)	19	£40,000.00		£40,000.00
Sunday School Ministries				£1,611.60
NMI Bank account / cash		£0.00		£0.33
Cafe cash		£182.59		£174.22
Sunday Kitchen cash		98.23		662.82
Kindertots		54.36		
Total Funds Held		£55,340.84		£90,316.95
Check against above summary table				
Using current valuation of invested property fund (replace £40,000 by £58907 (2020-21)) £53554 (9/2022)	Total Funds	£71,147.84		£103,870.94

Freehold Property		£0.00	All assets transferred to District.	
			See note below	
Total Assets		£71,147.84		£103,870.94
Current Liabilities				
Loans		£0.00		£0.00
Net Assets		£71,147.84		£103,870.94
Represented By:				
Funds				
Unrestricted Funds		£3,562.39		£8,443.31
Property Fund		£67,585.45		£70,685.45

All interests in Real property are held in the sole name of the Church of the Nazarene British Isles South District as Holding Trustee on the Model Trusts.

Bolton first Church of The Nazarene

Notes to Accounts for the Period Ended 30 September 2023

		2022-23		2021-22
Note 1				
Collections				
GF collections	6,558.29		5,639.08	
ditto via Gift Aid	19,255.00		21,285.00	
Christmas Morning			50.32	
Ditto via Gift Aid				
Island Offerings / SSM	180.00		224.54	
NMI offerings via Gift Aid	180.00		180.00	
		26,173.29		27,378.94

Note 2				
Other donations				
Warm Space Grants	1,880.00			
Miscel donations to church			5,660.00	
ring-fenced donation - roof			10,000.00	
funeral	100.00			
coffee morning re lounge	139.70			
funeral to organ fund				
donation to organ fund			60.00	
minibus donations	60.00		72.01	
dedication	50.00			
for college prize	100.00			
bequest		£2,329.70	28,399.11	£44,191.12

Note 3				
Gift Aid Tax Rebate-	£6,699.91		£0.00	
		£6,699.91		

Note 4				
Summary of Rental income				
Rent - Kindergarten	£3,000.00		£11,600.00	
Rent - other	£320.00	£3,320.00	£40.00	£11,640.00

Note 5				
Activities Income				
Allsorts subs	£30.05		£128.00	£128.00
SSM trip	£90.50			
Kindertots	£240.63	£361.18		

Note 6				
"Sales"				
photocopying Kindergarten	48.79		165.45	
photocopying BTU				
photocopying other				
Sunday Kitchen	239.68		422.34	

Chats and Crafts – craft stall				£587.79
Café / Warm Space donations	394.64			
café "adjustment"	3.39			
kindergarten equipment	470.00	£1,156.50		
Note 7				
Bank Interest				
Church bank interest	64.11		3.10	
prime time bank interest		£64.11	0.00	£3.10

Note 8				
transfers / contra entries (income)				
Heat and Light SSM	£55.00		£55.00	
Heat and light NYI	£25.00		£25.00	
Heat and Light Cafe	£1,300.00			
Heat & Light others	£110.00			ktots
Photocopying others	£8.04		£25.01	
SSM cash transferred to Transient Fund	1,611.60			
general fund to bus				
SS to WEF			8.80	
from transient to café	430.00			
Sunday Kitchen to Church	663.00			
		£4,202.64		£113.81

Note 9				
Monies received as agent				
Min-y-Don			£3,188.90	
GF to Min-y-Don				
Sponsored Child	£240.00		£240.00	
Alabaster	£82.45			
Syria Turkey earthquake	£165.00			
Ukraine			£424.25	
Lebanon			£295.00	
Albania W&W			£52.50	
funeral	£45.00			
funeral	£42.93			
		£575.38		£4,200.65

Note 10

Money held on deposit

Prime Time / WF	£2,605.91		£2,605.91	
Weekend away	£317.65		£567.65	
Chats and Crafts	£243.80		£243.80	
in memoriam	£110.00		£110.00	£3,527.36
coffee morning	£139.70			

Warm Space	£150.00			
Sunday School Mins	£1,658.18			
Kindergarten	£470.00	£5,695.24		

Note 11				
Repairs and replacements				
locks and keys	18.00			
fire extinguishers	346.38			
video/audio system				
organ tuning			£110.00	
dishwasher repair			£974.76	
New electrical				
TV A frame		£364.38		£1,084.76

Note 12				
Gifts and Affiliation fees				
College Award	£100.00		£100.00	
retirement	£20.00			
kindergarten staff	£31.50	£151.50		£100.00

Note 13 G F sundry items				
flowers and related items	43.75		245.47	
catering				
Office expendables				
District Assembly expenses				
Miscel			53.17	
Music				
Salary payment software (Sage)	104.40		100.80	
Kitchen expendables	11.99			
Office expendables	81.58			
Fathers' Day	13.80			
Independent examiner	130.00	£385.52	125.00	£524.44

Note 14 minibus costs				
insurance			£808.44	
Fuel	£30.00		£72.01	
Repairs and Servicing / MOT	£626.92		£878.00	
Tax	£165.00		£165.00	
Breakdown Cover		£821.92		£1,923.45

Note 15				
Activities Expenditure				
NYI Tuck Shop	£23.90			
NYI welcome back	£16.70			

SSM (Island/Allsorts) Party			£55.95	
SSM (Island) prizes	£34.92		£142.93	
SSM not specified			£82.36	
SSM trip	£132.00			
Operating costs for Sunday Kitchen	£141.45		£423.37	£704.61
Warm Space	£819.66			
Kindertots	£131.27	£1,299.90		

Note 16				
Contra-entries: Interdepartmental transfers as expenditure				
Transient to café (warm space) costs	430.00			
Transient to café (warm space) H&L	1,300.00			
Church to NYI				
GF to bus fund for NYI fuel				
NYI photocopying	£0.97		£1.45	
NYI heat and light	£25.00		£25.00	
SSM/Island photocopying	£62.07		£23.56	
SSM to WEF			£8.80	
SSM Heat and Light			£55.00	
cafe heat and light				
Kindertots H&L	£110.00			
Sunday Kitchen to church	£663.00			
		£2,591.04		£113.81

SSM photocopying does not have opposite income entry in Note 8. It should be £7.07 but SSM Heat and Light £55 has been wrongly booked as photocopying. So zero H&L here also does not correspond with £55 in note 8.

Note 17				
“Agency” payments				
Sponsored Child	240.00		480.00	
Church weekend away	250.00		2,621.25	
Alabaster	82.45			
Leprosy Mission				
lebanon			295.00	
Ukraine			424.25	
Albania W&W			52.50	
funeral paid over	45.00			
funeral paid over	42.93			
Syria Turkey earthquake	165.00			
		825.38		3,873.00
Note 18				
Double Booking				
Leprosy Mission				

Heat and Light				
NMI transfer				

Note 19				
Encashment value as stated by investment company				
31/12/2014	£41,280.00			
30/10/2015	£41,650.00			
31/12/2015	£41,520.00			
01/09/2016	£46,364.00			
15/09/2017	£49,911.00			
28/09/2018	£52,633.00			
30/09/2019	£53,963.00			
30/09/2020	£51,557.85			
30/09/2021	£58,907.00			
30/09/2022	£53,554.00			
30/09/2023	£55,807.00			



The Nazarene Kindergarten School was an outreach of the Bolton First Church of the Nazarene and was wholly owned by them. The Management Board of the Kindergarten is the Board of Charity Trustees of the church.

The Nazarene Kindergarten School closed down on the 31st December 2022 and no longer exists.

The accounts of the Kindergarten were kept completely separate from those of the church and are shown at the end of the financial report.

Bolton Nazarene Kindergarten

Balance Sheet detailed

	As at 30/09/2023	As at 30/09/2022
Current assets		
CA001: Barclays Community Account	1,838.68	30,427.48
CA002: Barclays Business Saver Account	222.21	222.09
CA008: Petty Cash	597.87	597.87
Total Current assets	2,658.76	31,247.44
<hr/>		
Net Asset surplus (deficit)	2,658.76	31,247.44
<hr/>		
Reserves		
Excess / (deficit) to date	(28,588.68)	(18,161.06)
Z01: Starting balances	31,247.44	49,408.50
Total Reserves	2,658.76	31,247.44

Represented by Funds		
Unrestricted	1,328.01	29,916.69
Designated	—	—
Restricted	1,330.75	1,330.75
Endowment	—	—
Total	2,658.76	31,247.44

Bolton Nazarene Kindergarten
Monthly Income / Expenditure totals - Details
As at: 30 September 2023

Nominal code	Oct_22	Nov_22	Dec_22	Jan_23	Feb_23	Mar_23	Apr_23	May_23	Jun_23	Jul_23	Aug_23	Sep_23	Code total
Income													
IN001 (Fees)	1,465.60	1,832.72	1,346.00	—	—	—	—	—	—	—	—	—	4,644.32
IN003 (Local Authority Fees)	3,960.23	4,130.33	3,878.32	—	—	—	—	—	—	—	—	—	11,968.88
IN004 (Investment Income)	—	—	0.12	—	—	—	—	—	—	—	—	—	0.12
IN006 (Fund Raising Proceeds)	—	85.00	230.60	—	—	—	—	—	—	—	—	—	315.60
IN015 (Misc: Adjustments)	—	115.00	21,035.00	—	—	—	—	—	—	—	—	—	21,150.00
Income totals	5,425.83	6,163.05	26,490.04	—	—	—	—	—	—	—	—	—	38,078.92
Expenditure													
AD001 (Administration expense)	20.40	20.40	22.45	—	—	—	—	—	—	—	—	—	63.25
RCM002 (Utility services)	1,092.74	1,093.04	1,092.74	—	—	—	—	—	—	—	—	—	3,278.52
RCM003 (Cleaning)	66.73	76.49	—	—	—	—	—	—	—	—	—	—	143.22
SC001 (Wages and salaries)	7,986.45	8,369.66	44,515.27	—	—	—	—	—	—	—	—	—	60,871.38
SC002 (Staff expense payments)	—	—	280.00	—	—	—	—	—	—	—	—	—	280.00
SC003 (Pension Scheme)	556.33	580.35	546.24	—	—	—	—	—	—	—	—	—	1,682.92
TC001 (Teaching and Care Staff)	13.00	—	—	—	—	—	—	—	—	—	—	—	13.00
TC004 (Food)	32.64	49.85	27.22	—	—	—	—	—	—	—	—	—	109.71
TC008 (Training)	75.00	150.00	—	—	—	—	—	—	—	—	—	—	225.00
TC010 (Nursery Resources)	—	—	0.60	—	—	—	—	—	—	—	—	—	0.60
Expenditure totals	9,843.29	10,339.79	46,484.52	—	—	—	—	—	—	—	—	—	66,667.60
												Balance (income - expenditure)	(28,588.68)

BOLTON FIRST CHURCH OF THE NAZARENE

England & Wales - Charity number 1157983

Accounts



CHURCH OF
THE NAZARENE
DAUBHILL BOLTON

**Bolton First Church of the Nazarene
Charitable Incorporated Organisation
Registered Charity Number 1157983**

**Report of the Charity Trustees
For the Year Ended
30 September 2022**

Bolton First Church of The Nazarene
Report of the Charity Trustees for the year ended 30 September 2022

The Charity Trustees present the report and financial statements for the year ended 30 September 2022

Reference and Administrative Information

Charity name	Bolton First Church of The Nazarene
Charity Registration Number	1157983
Principal Address	Southend Street Bolton BL3 3PU

Charity Trustees

Revd Susan Aveyard (Chairperson)	(ex officio)
Mrs Amanda Barnes	(reappointed 30 March 2021)
Mrs Catherine Joyce Barnes	(reappointed 30 March 2020)
Mr Jonathan David Barnes	(reappointed 30 March 2021)
Mr Peter Francis Barnes	(reappointed 30 March 2021)
Mr Thomas Greenhalgh	(resigned 30 th March 2021)
Mrs Alison Heap	(resigned 30 th March 2021)
Mr Stephen Hulme	(reappointed 30 March 2021)
Mrs Mary Jean Keigher	(resigned 30 th March 2021)
Mr Masoka Omari	(resigned 30 th March 2021)
Miss Carys Hannah Barnes	(appointed 30 th March 2021)
Mr Jonathon Schofield	(appointed 30 th March 2021)
Dr Michael Veal	(appointed 30 th March 2021)

The Chairperson is ex officio by virtue of her office as Pastor of the Bolton First Church of the Nazarene

Custodian Holding Trustee

All interests in Real Property are held on Model Trusts in the sole name of the Incorporated Trust Corporation Church of the Nazarene British Isles South District (A Charitable Company Limited by Guarantee. Company No: 7028764).

Website www.nazarene.boltonlancs.uk

Bankers

Barclays Bank plc.
Bolton Branch
Victoria Square
Bolton

Independent Examiner

Atherton Tax Shop
140 Market Street
Atherton
M46 0DX

Bolton First Church of The Nazarene
Report of the Charity Trustees for the year ended 30 September 2022

Structure, Governance and Management

Structure and Organisation

The Charitable Incorporated Organisation was entered on the Register of Charities on 24 July 2014.

Charity Trustee Appointments

The Pastor of the church is ex-officio the chairperson of the Charity Trustees and her position is reviewed after two years and then every four years after that.

The remaining Trustees are appointed annually by the members of the Bolton First Church of The Nazarene at the annual general meeting held in February each year.

Governance and Wider Network

The Charity Trustees meet regularly, normally on a monthly basis to consider the work and management of the church and assess and plan the financial and other aspects of the work and direction of the charity.

The church is a member of the Church of The Nazarene British Isles South District (a Charitable Company Limited by Guarantee) who in turn is a member of The Global Church of The Nazarene which has its headquarters in Lenexa, Kansas, USA.

The charity is governed by an Approved Governing Constitution based as far as UK law permits on the Manual of the Global Church of the Nazarene which is subject to amendment on a quadrennial basis at the General Assembly of the Global Church of the Nazarene. The governing document was drawn up by Anthony Collins, Solicitors and approved by the Charity Commission, HMR&C and the District Advisory Board of the Church of the Nazarene British Isles South District.

Risk Management

The risk management strategy of the church is in a continual process of formulation in response to the changing circumstances that could impact upon the work of the church.

The Charity Trustees, in considering this important task, take direction from on-going discussions with members both internally and through meetings with the Church of The Nazarene British Isles South District and other advisers, adopting appropriate policies as required or as they become necessary to the ongoing work of the church.

Objectives and Activities

Charitable Objectives

The charity has the following objectives:

The advancement of the Christian faith as part of the Global Church of the Nazarene and the Church of the Nazarene British Isles South District principally but not exclusively in Northern England.

Activities

The activities of the charity benefit the advancement of education, relief of poverty and other charitable purposes in the area around Bolton and other parts of the UK and by support of the Global Church missionary activities.

Bolton First Church of the Nazarene
Report of the Charity Trustees for the year ended 30 September 2022

Objectives and Activities (continued)

Public Benefit

The Trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. This report illustrates the activities undertaken to support the public benefit requirement.

Review of the Year

The aims for the year included:

- Continuation of weekly Christian worship meetings and promotion of the Christian faith in accordance with the principles of the Church of The Nazarene – including access to sermons and music and devotions online.
- Work with children and young people to promote the Christian faith and provide local social benefit.
- Introduction of a monthly meeting during the week to enable people who can not attend on Sundays to access fellowship over food and provide spiritual content.
- Continuing to develop links with the local community, to enhance the involvement of the church with relevant local agencies on behalf of the local community.
- Continue to partner with and make the church building available to relevant local agencies seeking to benefit the local community.
- Regular Vision Meetings to access how we move forward
- To seek new avenues of outreach and to ascertain how to make better use of the building with the community surrounding in mind.
- The opening of the Open Door Community Café – once a week.

Significant activities during the period include:

- Weekly worship services conducted by Reverend Susan Aveyard with assistance and input from the pastoral and worship teams.
- The Island (a children's bible story club).
- Connect (Meetings held for young people providing a safe environment to enable them to grow and develop both spiritually, socially and individually).
- Reverend Susan Aveyard being involved with and speaking in the local primary schools at assemblies.
- Visitation of both members and others in the local community in times of need or by request when able to do so and maintaining contact through email, social media and by phone.
- Availability for weddings and funerals and other services of significance.
- Collecting food to participate in the local food bank through Storehouse and specifically their Grub tub programme and participating in their provision of a Christmas meal for those in need.
- Advice and help for asylum seekers and refugees
- Opening of the- Open Door Café which provides a community place for people to meet socially.

Achievements during the period include:

- Maintaining links with members of the church and others offering spiritual, personal development and comfort during difficult times.
- The opening of the Open Door Cafe.
- An upward trend in attendance.

**Bolton First Church of the Nazarene
Report of the Charity Trustees for the year ended 30 September 2022**

Objectives and Activities (continued)

Volunteers

The work planned, activities undertaken and achievements attained would not have been possible without the active involvement and hard work of all of the members and friends of the charity without whom the substantial work of the charity could not be realised. The Charity Trustees are grateful for the work and support of all the members and friends of Bolton First Church of The Nazarene.

Financial Review

Reserves

The charity does not have a policy on reserves as the expenditure and work of the charity is reliant upon the ongoing support, tithes and offerings of the members and friends received at the weekly meetings. The Charity Trustees review on a monthly basis the anticipated income and expenditure for the next two to three months in order to ensure the ongoing work of the charity.

Financial Review of the Year

The charity has continued throughout the year to meet and tailor the expenditure it incurs to the income received through rent for use of the building and through the offerings and donations received. There is much more that the Charity Trustees would like to do and we continue to explore these and the use of possible grants that may be available to enable these plans to become a reality.

Declaration

The Trustees declare that they have approved the Charity Trustees report above.

Signed on behalf of the charity's trustees on 18th July 2023

Susan Aveyard

.....
Revd Susan Aveyard (Chairperson)

Bolton first Church of the Nazarene
Independent Examiner's Report to the Trustees for the period
1 October 2021 to 30 September 2022

I report on the accounts for the year ended 20 September 2021 which are set out on the following pages.

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 Section 145 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission (under Section 145(5)(b)) of the Charities Act, and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with 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 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 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 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.

Independent Examiner 

Relevant professional qualification(s) or body (if any)

FFA FIPA

Address: 140 Market Street, Atherton, Manchester, M46 0DX

Date:

15/7/23



Bolton first Church of the Nazarene
Southend Street, Daubhill
BOLTON, BL3 3PU

<http://church-of-the-nazarene-bolton.webeden.co.uk>
registered charity number 1157983

It should be noted that the Nazarene Kindergarten School is an outreach of the Bolton First Church of the Nazarene and is wholly owned by them. The Board of Management of the Kindergarten is the Board of Trustees of the Church.

The Accounts of the Kindergarten are kept completely separate from those of the Church however for the purpose of the report to the Charity Commission the total assets of the Bolton first Church are here declared.

Balance of accounts for the Church at 30 September 2022	£103,870.94
Balance of accounts for the Kindergarten 30 September 2022	<u>£ 31,247.44</u>
Combined total	_____ £135,118.38

W D Collier

Church Treasurer

23rd June 2023

Minister: Rev Sue Aveyard email:- susanaveyard@hotmail.com

Kindergarten Accounts

Outputs from SAGE relating to these accounts are on the attached USB.

Files 1 -12 are "balance sheets" from Oct 21 to Sep 22 with book balances agreeing with bank accounts balances.

Files IE1 – IE12 are incomes and expenditure summaries

Files transac1 – transac12 are lists of income and expenditures in various categories.

IE12 and Transac12 shows total income for year £111,763
total expenditure for year £129,924 a deficit of £18,161
and an end of year balance of £31,247

The above outputs have been produced by a standard SAGE package.

file 12 shows previous end of year £49,408.50
deficit of £18,161.06
end of year balance of £31,247.44

bank account	£30,427.48	
bank account	£222.09	
cash	£597.87	total £31,247.44

file 1 indicates 20-21 end of year bank and petty cash balances

Bank Statements are attached.

7191 01 Oct 2021	has opening balance for year of	£48588.65
6465 30 Sep 2021	has opening balance for year of	£ 221.98
	Cash	<u>£ 597.87</u>
	Total	£49408.50 agreeing with previous end of year above

7191 30 Sep 2022	has closing balance for year of	£30427.48
6465 30 Sep 2022	has closing balance for year of	£ 222.09
	Cash in hand (not verified)	<u>£ 597.87</u>
	Total	£31247.44 agreeing with the book figure above.

Amalgamated accounts for all departments of
Bolton first Church of the Nazarene
1st October 2021 to 30th September 2022

Summary of balances and income/expenditure for all departments

Dept	30/09/2021	income	expenditure	30/09/2022	increase
Church GF	£678.81	£83,207.88	£53,456.80	£30,429.89	29,751.08
Ch transient	£2,959.71	£3,960.65	£3,393.00	£3,527.36	567.65
Ch Evangelism	£975.32	£0.00	£0.00	£975.32	0.00
Church Organ Fund	£701.35	£60.00	£0.00	£761.35	60.00
Church Property Fund	£51,778.45	£0.00	£0.00	£51,778.45	0.00
Subtotal	£57,093.64	£87,228.53	£56,849.80	£87,472.37	30,378.73
NYI	422.06	£0.00	£26.45	£395.61	-26.45
Sunday School Min (Island)*	1,867.66	£592.54	£848.60	£1,611.60	-256.06
Sunday School Min (Gems/explorers/allsorts)					0.00
NMI	0.33	£0.00	£0.00	£0.33	0.00
Cafe	174.22	£0.00	£0.00	£174.22	0.00
Sunday Kitchen	663.85	£422.34	£423.37	£662.82	-1.03
	-----	-----	-----	-----	
total	£60,221.76	£88,243.41	£58,148.22	£90,316.95	30,095.19

NB total incomes and total expenditures are exaggerated because of interdepartmental payments which have a zero sum for the organisation as a whole (contra-entries).

Note: Money belonging to Prime Time (Wednesday Fellowship) and Chats&Crafts has been held for some years in the "Transient" Fund and is the main contributor to the £3527.36 seen above.

The Prime Time entry below "café" indicated £2525.91 on last year's report and that same figure might be expected to follow on here. However that figure was an incorrect entry some years ago which has been copied through without being detected.

This gave a double booking of £2525.91 and resulted in an over-statement of the total funds credited to the church organisation and a discontinuity between last year's figure and the present report.

We point out that Chats & Crafts which also "banked" its money in the Transient Fund was last year correctly given £0 at this point and its cash-in-hand of £243.80 appearing in the Transient Fund.

This discontinuity from 30 Sept 2021 to 1 Oct 2021 DOES NOT reveal any missing money but is a correction of an earlier double booking.

*** recorded 30 September 2021 as £1542.48 + £325.18**

Bolton first Church of The Nazarene

Receipts & Payments Account

Unrestricted Funds					
	Note	Year of report ended 30 th September 2022		Previous year ended 30 th September 2021	
		£	£	£	£
Income					
Offerings	1	£27,378.94		£26,944.95	
Other donations	2	£44,191.12		£415.00	
Gift Aid Tax Received	3	£0.00			
Rents Received	4	£11,640.00		£9,600.00	
Activities Income	5	£128.00			
Other "sales"	6	£587.79		£442.98	
Bank Interest	7	£3.10		£16.13	
Total "real" incomes			£83,928.95		37,419.06
Contra-entries	8	£113.81		£2,106.73	
Interdepartmental transfers					
Monies received as agent	9	£4,200.65		£2,459.40	
Money received on deposit	10 b	0	£4,314.46	£322.38	£4,888.51
Grand Total to tally with summary table above			£88,243.41		£42,307.57

Expenditure	note	21-22		20-21	
Pastor's Stipend including housing allowance and pension contribution		23842.92		21,509.70	
Summer Sch / Seminar / Pastoral Retreat		£120.00			
Book Allowance		£62.39		34.92	
Pastor's expenses		£550.28		149.40	
other		£186.00			
Pulpit expenses (other speakers including sermons)		£135.00		40.00	
Other wages and salaries		£1,421.16		£1,360.32	
District & NMI Budgets 3856 + 1959		£5,815.00		£5,609.00	
Compassionate Ministries				£80.00	
Gas		£5,214.10		£2,807.10	
Electricity		£3,269.41		£2,034.76	
Water		£1,575.52		£1,036.44	
Telephone		£430.24		£262.38	
"ZOOM"		£172.68		£172.68	
Church Insurance		£3,697.59		£3,496.23	
Ground Rent		£17.32		£8.66	
security alarm service		£450.96		£200.69	
Heating boiler service		£1,097.50		£558.91	
Repairs and replacements	11	£1,084.76		£812.08	
Photocopying		£960.00		£967.27	
Website (donated)		£0.00		£0.00	
safeguarding					
CCLI Licence		£593.17		£594.58	
Gifts and Affiliation fees	12	£100.00		£100.00	
literature				£30.00	
building work					
District Assembly expens		£90.00			
General Fund sundry items	13	£524.44		£512.10	
Minibus costs	14	1,923.45		£1,010.00	
Activities Expenditure	15	£704.61		£1,335.60	
Catering		£122.91			
Fellowship Weekend				£50.00	
Organ renovation				£0.04	
Total "real" expenditure			£54,161.41		£44,772.86
Contra-entries Interdepartmental transfers	16	113.81		£2,105.45	

"Agency" payments	17	£3,873.00		£2,584.40	£4,689.85
Double Booking	18		£3,986.81		
Grand Total to tally with summary table above			£58,148.22		£44,772.86

Excess Income over Expenditure for the Year		2021-2022	2020-2021
(actual income and expenditure without agency money)		-£5,206.12	£8,463.61

Note that this deficit is quite a lot less than the Tax Rebate we have not yet received.

Bolton first Church of The Nazarene				
Assets and Liabilities as at 30 September 2022				
		2022		2021
	Notes	£	£	£
Funds				
General Fund cheque account		£37,817.37		£4,468.19
General Fund Business account		£10,050.61		£13,047.51
General Fund cash		£0.00		£0.00
Organ Account		£0.00		£0.00
Property Fund (nominal)	19	£40,000.00		£40,000.00
Sunday School Ministries		£1,611.60		£1,867.66
Gems, Exps, Allsorts bank acc				£0.00
NMI Bank account / cash		£0.33		£0.33
Prime Time cash		£0.00		£0.00
Prime Time Bank account	see note 10	£0.00		£0.00
Minibus bank account		£0.00		£0.00
Minibus cash		£0.00		£0.00
Chats and Crafts cash		£0.00		£0.00
Cafe cash		£174.22		£174.22
Sunday Kitchen cash		662.82		£663.85
Total Funds Held		£90,316.95		£60,221.76
	Check against above summary table --note double bookings, cash held in Transient repeated in WF and C&C 20-21=£2525.91			
Less Prime Time double booked				
invested property fund (replace £40,000 by £58907 (2020-21)) £53554 (9/2022)	Total Funds	£103,870.94		£79,128.76

Freehold Property		£0.00	All assets transferred to District.	
			See note below	
Total Assets		£103,870.94		£79,128.76
Current Liabilities				
Loans		£0.00		£0.00

Net Assets		£103,870.94		£79,128.76
Represented By:				
Funds				
Unrestricted Funds		£28,538.49		£8,443.31
Property Fund		£65,332.45		£70,685.45
gift for roof		£10,000.00		
All interests in Real property are held in the sole name of the Church of the Nazarene British Isles South District as Holding Trustee on the Model Trusts.				

Bolton first Church of The Nazarene

Notes to Accounts for the Period Ended 30 September 2020

		2021-22		2020-21
Note 1				
Collections				
GF collections	5,639.08		£3,258.95	
ditto via Gift Aid	21,285.00		23,335.00	
Carol Service				
Christmas Morning	50.32			
Sermons Saturday				
Sermons				
Communion offerings			11.00	
Ditto via Gift Aid				
Island Offerings	224.54		60.00	
NMI offerings via Gift Aid	180.00		280.00	
Prime Time Offerings				
Chats and Crafts Offerings		27,378.94		26,944.95

Note 2				
Other donations				
Miscel donations to church	5,660.00			
ring-fenced donation - roof	10,000.00			
funeral			75.00	
funeral to transient			90.00	
funeral to organ fund			200.00	
donation to organ fund	60.00		50.00	
minibus donations	72.01			
donation to WF				
bequest	28,399.11	£44,191.12		£415.00

Note 3				
Gift Aid Tax Rebate-	£0.00	£0.00	£0.00	

Note 4				
Summary of Rental income				
Rent - Kindergarten	£11,600.00		£9,600.00	
Rent - other	£40.00	£11,640.00		9,600.00

Note 5				
Activities Income				
Allsorts subs	£128.00	£128.00		

Note 6				
"Sales"				
photocopying Kindergarten	165.45		391.64	
photocopying BTU			45.68	
photocopying other			5.66	
Sunday Kitchen	422.34			

Chats and Crafts – craft stall		£587.79		£442.98
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Note 7				
Bank Interest				
Church bank interest	3.10		£15.93	
prime time bank interest	0.00	£3.10		£16.13

Note 8				
transfers / contra entries (income)				
Heat and Light SSM	£55.00			
Heat and light NYI	£25.00			
Heat and Light Cafe				
Heat & Light others				
Photocopying others	£25.01			
Church to NMI;			£1,262.00	
general fund to bus			838.65	
SS to WEF	8.80		6.08	
wedding				
Alabaster				
WF to Church (funeral)		£113.81		£2,106.73

Note 9				
Monies received as agent				
Min-y-Don	£3,188.90		£2,169.40	
GF to Min-y-Don			£50.00	
Sponsored Child	£240.00		240.00	
Alabaster				
Ukraine	£424.25			
Lebanon	£295.00			
Albania W&W	£52.50			
NMI Cuba		£4,200.65		£2,459.40

Note 10
Money held on deposit

Prime Time / WF	£2,605.91		£2,427.33	
Weekend away	£567.65		£365.00	
Chats and Crafts	£243.80		£100.00	
in memoriam	£110.00	£3,527.36	£20.00	£2,912.33

Note 11				
Repairs and replacements				
lights bulbs tubes				
electrical repairs				
video/audio system			£495.40	
organ tuning	£110.00		£160.00	
dishwasher repair	£974.76		£156.68	
New electrical				

TV A frame		£1,084.76		£812.08
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Note 12				
Gifts and Affiliation fees				
College Award	£100.00		£100.00	
		£100.00		£100.00

Note 13 G F sundry items				
flowers and related items	245.47		£68.52	
catering				
Office expendables			£42.39	
District Assembly expenses				
Miscel	53.17		£35.19	
Music				
Salary payment software (Sage)	100.80		£246.00	
Payment for NYI diesel				
Cafe equipment				
Independent examiner	125.00	£524.44	£120.00	£512.10

Note 14 minibus costs				
insurance	£808.44		£818.00	
Fuel	£72.01			
Repairs and Servicing / MOT	£878.00		£192.00	
Tax	£165.00			
Breakdown Cover		£1,923.45		£1,010.00

Note 15				
Activities Expenditure				
SSM (Island/Allsorts) Party	£55.95			
SSM (Island) prizes	£142.93			
SSM not specified	£82.36			
Operating costs for Sunday Kitchen	£423.37	£704.61		

Note 16				
Contra-entries: Interdepartmental transfers as expenditure				
Church to bus			£839.45	
Church to NMI			£1,266.00	
Church to NYI				
GF to bus fund for NYI fuel				
NYI photocopying	£1.45			
NYI heat and light	£25.00			
SSM/Island photocopying	£23.56			
SSM to WEF	£8.80			

SSM Heat and Light	£55.00			
cafe heat and light				
NYI to bus fund (fuel)				
Alabaster				
GF to NMI Communion		£113.81		£2,105.45

Note 8 should be compared with Note 16 since all outgoing "contra-entries" should match with similar incoming entries. 2020 This is the case except for the unmatched entry in Note 16 "SSM to WEF". This amount had been booked in the Sunday School accounts but was not received by the Church Treasurer until some time after the books were closed. An entry in reverse will occur next year. 2020-21 NMI discrepancy of £4 corrects previous year. Unexplained discrepancy of 80p between bus account and General Fund.

Note 17				
"Agency" payments				
Sponsored Child	480.00			
Church weekend away	2,621.25		2,584.40	
Alabaster				
Leprosy Mission				
lebanon	295.00			
Ukraine	424.25			
Albania W&W	52.50			
Gift to C&G Burrows		3,873.00		2,584.40
Note 18				
Double Booking				
Leprosy Mission				
Heat and Light				
NMI transfer				
funeral donation				

Note 19				
Encashment value as stated by investment company				
31/12/2014	£41,280.00			
30/10/2015	£41,650.00			
31/12/2015	£41,520.00			
01/09/2016	£46,364.00			
15/09/2017	£49,911.00			
28/09/2018	£52,633.00			
30/09/2019	£53,963.00			
30/09/2020	£51,557.85			
30/09/2021	£58,907.00			
30/09/2022	£53,554.00			

Note 17 above - The payment of £480 for sponsored child represents this year's contribution of £240 plus last year's contribution of £240 which was not remitted in that financial year.

Bolton first Church of the Nazarene
Independent Examiner's Report to the Trustees for the period
1 October 2021 to 30 September 2022

I report on the accounts for the year ended 20 September 2021 which are set out on the following pages.

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 Section 145 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission (under Section 145(5)(b)) of the Charities Act, and
- state whether particular matters have come to my attention.

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1. which gives me reasonable cause to believe that, in any material respect, the requirements:

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- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

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

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Relevant professional qualification(s) or body (if any)

FFA FIPA

Address: 140 Market Street, Atherton, Manchester, M46 0DX

Date:

15/7/23



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registered charity number 1157983

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Combined total	_____ £135,118.38

W D Collier

Church Treasurer

23rd June 2023

Minister: Rev Sue Aveyard email:- susanaveyard@hotmail.com

Kindergarten Accounts

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	Cash in hand (not verified)	<u>£ 597.87</u>	
	Total	£31247.44	agreeing with the book figure above.

BOLTON FIRST CHURCH OF THE NAZARENE

England & Wales - Charity number 1157983

Accounts



CHURCH OF
THE NAZARENE
DAUBHILL BOLTON

**Bolton First Church of the Nazarene
Charitable Incorporated Organisation
Registered Charity Number 1157983**

**Report of the Charity Trustees
For the Year Ended
30 September 2021**

Bolton First Church of The Nazarene
Report of the Charity Trustees for the year ended 30 September 2021

The Charity Trustees present the report and financial statements for the year ended 30 September 2021

Reference and Administrative Information

Charity name	Bolton First Church of The Nazarene
Charity Registration Number	1157983
Principal Address	Southend Street Bolton BL3 3PU

Charity Trustees

Revd Susan Aveyard (Chairperson)	(ex officio)
Mrs Amanda Barnes	(reappointed 29 March 2020)
Mrs Catherine Joyce Barnes	(reappointed 29 March 2020)
Mr Jonathan David Barnes	(reappointed 29 March 2020)
Mr Peter Francis Barnes	(reappointed 29 March 2020)
Mr William David Collier	(retired 29 March 2020)
Mr Thomas Greenhalgh	(appointed 29 March 2020)
Mrs Alison Heap	(appointed 29 March 2020)
Mr Stephen Hulme	(reappointed 29 March 2020)
Mrs Mary Jean Keigher	(reappointed 29 March 2020)
Mr Masoka Omari	(reappointed 29 March 2020)

The Chairperson is ex officio by virtue of her office as Pastor of the Bolton First Church of the Nazarene

Custodian Holding Trustee

All interests in Real Property are held on Model Trusts in the sole name of the Incorporated Trust Corporation Church of the Nazarene British Isles South District (A Charitable Company Limited by Guarantee. Company No: 7028764).

Website www.nazarene.boltonlancs.uk

Bankers

Barclays Bank plc.
Bolton Branch
Victoria Square
Bolton

Independent Examiner

Atherton Tax Shop
140 Market Street
Atherton
M46 0DX

Bolton First Church of The Nazarene
Report of the Charity Trustees for the year ended 30 September 2021

Structure, Governance and Management

Structure and Organisation

The Charitable Incorporated Organisation was entered on the Register of Charities on 24 July 2014.

Charity Trustee Appointments

The Pastor of the church is ex-officio the chairperson of the Charity Trustees and her position is reviewed after two years and then every four years after that.

The remaining Trustees are appointed annually by the members of the Bolton First Church of The Nazarene at the annual general meeting held in February each year.

Governance and Wider Network

The Charity Trustees meet regularly, normally on a monthly basis to consider the work and management of the church and assess and plan the financial and other aspects of the work and direction of the charity.

The church is a member of the Church of The Nazarene British Isles South District (a Charitable Company Limited by Guarantee) who in turn is a member of The Global Church of The Nazarene which has its headquarters in Lenexa, Kansas, USA.

The charity is governed by an Approved Governing Constitution based as far as UK law permits on the Manual of the Global Church of the Nazarene which is subject to amendment on a quadrennial basis at the General Assembly of the Global Church of the Nazarene. The governing document was drawn up by Anthony Collins, Solicitors and approved by the Charity Commission, HMR&C and the District Advisory Board of the Church of the Nazarene British Isles South District.

Risk Management

The risk management strategy of the church is in a continual process of formulation in response to the changing circumstances that could impact upon the work of the church.

The Charity Trustees, in considering this important task, take direction from on-going discussions with members both internally and through meetings with the Church of The Nazarene British Isles South District and other advisers, adopting appropriate policies as required or as they become necessary to the ongoing work of the church.

Objectives and Activities

Charitable Objectives

The charity has the following objectives:

The advancement of the Christian faith as part of the Global Church of the Nazarene and the Church of the Nazarene British Isles South District principally but not exclusively in Northern England.

Activities

The activities of the charity benefit the advancement of education, relief of poverty and other charitable purposes in the area around Bolton and other parts of the UK and by support of the Global Church missionary activities.

Bolton First Church of the Nazarene
Report of the Charity Trustees for the year ended 30 September 2021

Objectives and Activities (continued)

Public Benefit

The Trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. This report illustrates the activities undertaken to support the public benefit requirement.

Review of the Year

The aims for the year included:

- Continuation of weekly Christian worship meetings and promotion of the Christian faith in accordance with the principles of the Church of The Nazarene – including provision of an online service due to the pandemic.
- Work with children and young people to promote the Christian faith and provide local social benefit - moved to online due to the pandemic.
- A weekly meeting for the adults to share fellowship and spiritual reflection online.
- Continue to run the Nazarene Kindergarten an OFSTED registered nursery in accordance with government guidelines during the pandemic.
- Continuing to develop links with the local community, to enhance the involvement of the church with relevant local agencies on behalf of the local community.
- Continue to partner with and make the church building available to relevant local agencies seeking to benefit the local community.
- Regular Vision Meetings to access how we move forward - moved to online

Significant activities during the period include:

- Weekly worship services conducted by Reverend Susan Aveyard with assistance and input from the pastoral and worship teams done through the use of social media and email when in lockdowns and restricted sanctuary worship when allowed by government guidelines.
- The Island (a children's bible story club) promoted with a number of children's stories online and with posted activities throughout the year.
- Meetings held for young people online for interaction and a safe environment to enable them to grow and develop both spiritually, socially and individually.
- Weekly meeting adults for spiritual and personal development, growth and education.
- Providing early years education through the Nazarene Kindergarten
- Reverend Susan Aveyard being involved with and speaking in the local primary schools at assemblies through video.
- Visitation of both members and others in the local community in times of need or by request when able to do so and maintaining contact through email, social media and by phone.
- Availability for weddings and funerals and other services of significance when able to and following government guidelines
- Collecting food to participate in the local food bank through Storehouse and specifically their Grub tub programme.
- Advice and help for asylum seekers and refugees

Achievements during the period include:

- Maintaining links with members of the church and others throughout the pandemic offering spiritual, personal development and comfort during difficult times.
- The continuing work of the Kindergarten in being available for key workers and beyond throughout the pandemic.

**Bolton First Church of the Nazarene
Report of the Charity Trustees for the year ended 30 September 2021**

Objectives and Activities (continued)

Volunteers

The work planned, activities undertaken and achievements attained would not have been possible without the active involvement and hard work of all of the members and friends of the charity without whom the substantial work of the charity could not be realised. The Charity Trustees are grateful for the work and support of all the members and friends of Bolton First Church of The Nazarene.

Financial Review

Reserves

The charity does not have a policy on reserves as the expenditure and work of the charity is reliant upon the ongoing support, tithes and offerings of the members and friends received at the weekly meetings. The Charity Trustees review on a monthly basis the anticipated income and expenditure for the next two to three months in order to ensure the ongoing work of the charity.

Financial Review of the Year

The charity has continued throughout the year to meet and tailor the expenditure it incurs to the income received through rent for use of the building and through the offerings and donations received. There is much more that the Charity Trustees would like to do and we continue to explore these and the use of possible grants that may be available to enable these plans to become a reality.

Declaration

The Trustees declare that they have approved the Charity Trustees report above.

Signed on behalf of the charity's trustees on 5th July 2022

Susan Aveyard

.....
Revd Susan Aveyard (Chairperson)

**Bolton first Church of the Nazarene
Independent Examiner's Report to the Trustees for the period
1 October 2020 to 30 September 2021**

I report on the accounts for the year ended 20 September 2021 which are set out on the following pages.

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 Section 145 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission (under Section 145(5)(b)) of the Charities Act, and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with 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 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 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 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.



Independent Examiner

Relevant professional qualification(s) or body (if any) **FFA FIPA**

Address: 140 Market Street, Atherton, Manchester, M46 0DX

Date: 17/5/22



Bolton first Church of the Nazarene
Southend Street, Daubhill
BOLTON, BL3 3PU

<http://church-of-the-nazarene-bolton.webeden.co.uk>
registered charity number 1157983

It should be noted that the Nazarene Kindergarten School is an outreach of the Bolton First Church of the Nazarene and is wholly owned by them. The Board of Management of the Kindergarten is the Board of Trustees of the Church.

The Accounts of the Kindergarten are kept completely separate from those of the Church however for the purpose of the report to the Charity Commission the total assets of the Bolton first Church are here declared.

Balance of accounts for the Church at 30 September 2021	£ 79,128.76
Balance of accounts for the Kindergarten 30 September 2021	<u>£ 49,408.50</u>
Combined total	_____ £128,537.26

W D Collier

Church Treasurer

23rd February 2022

Amalgamated accounts for all departments of
Bolton first Church of the Nazarene
1st October 2020 to 30th September 2021

Summary of balances and income/expenditure for all departments

Dept	30/09/2019	income	expenditure	30/09/2020	increase
Church GF	6,112.46	£36,744.94	£42,178.59	£678.81	-5,433.65
Ch transient	2,912.33	£2,631.78	£2,584.40	£2,959.71	47.38
Ch Evangelism	975.32	£0.00	£0.00	£975.32	0.00
Church Organ Fund	451.15	£250.20	£0.00	£701.35	250.20
Church Property Fund	51,778.45	£0.00	£0.00	£51,778.45	0.00
Subtotal	62,229.71	£39,626.92	£44,762.99	£57,093.64	-5,136.07
NYI	422.06	£0.00	£0.00	£422.06	0.00
Sunday School Min (Island)	1,242.48	£300.00	£0.00	£1,542.48	300.00
Sunday School Min (Gems/explorers/allsorts)	325.18	£0.00	£0.00	£325.18	0.00
				Gems balance was transferred to Island at end of year. Next year will start £1867.66 + £0	
NMI	0.37	£1,542.00	£1,542.04	£0.33	-0.04
Cafe	174.22	£0.00	£0.00	£174.22	0.00
Prime Time	2,525.91	£0.00	£0.00	£2,525.91	0.00
Chats and Crafts	0.00	£0.00	£0.00	£0.00	0.00
Bus	171.35	£838.65	£1,010.00	£0.00	-171.35
Sunday Kitchen	663.85	£0.00	£0.00	£663.85	0.00
	-----	-----	-----	-----	
total	£67,755.13	£42,307.57	£47,315.03	£62,747.67	-5,007.46

NB total incomes and total expenditures are exaggerated because of interdepartmental payments which have a zero sum for the organisation as a whole (contra-entries). Money deposited in Transient Fund is also booked where it belongs eg WF

Bolton first Church of The Nazarene					
Receipts & Payments Account					
Unrestricted Funds					
	Note	Year of report ended 30th September 2021		Previous year ended 30th September 2020	
		£	£	£	£
Income					
Offerings	1	26,944.95		29,073.53	
Other donations	2	415.00		5,748.82	
Gift Aid Tax Received	3			9,339.48	
Rents Received	4	9,600.00		9,600.00	
Activities Income	5			578.72	
Other "sales"	6	442.98		1,107.89	
Bank Interest	7	16.13		13.78	
Total "real" incomes			37,419.06		55,462.22
Contra-entries	8	2106.73		2226.5	
Interdepartmental transfers					
Monies received as agent	9	2459.4		1947.36	
Money received on deposit	10 b	£322.38	£4,888.51	£483.05	£4,656.91
Grand Total to tally with summary table above			£42,307.57		

Expenditure		20-21		19-20
Pastor's Stipend including housing allowance and pension contribution		21,509.70		£23,560.14
Summer Sch / Seminar				£170.00
Book Allowance		34.92		£187.71
Pastor's expenses		149.40		£356.80
Pulpit expenses (other speakers including sermons)		40.00		£120.00
Other wages and salaries		£1,360.32		£1,320.54
District & NMI Budgets 4067 + 1542		£5,609.00		£5,465.00
Compassionate Ministries: 2019-20 church £170 cafe £50		£80.00		£220.00
Gas		£2,807.10		£2,700.72
Electricity		£2,034.76		£1,690.25
Water		£1,036.44		£489.66
Telephone		£262.38		£216.86
"ZOOM"		£172.68		£57.56
Church Insurance		£3,496.23		£3,654.08
Ground Rent see* below		£8.66		£25.98
security alarm service		£200.69		£195.60
Heating boiler service		£558.91		£636.96
Repairs and replacements	11			£812.08
Photocopying		£967.27		£1,169.03
New electricals	11			
Website (donated)				£0.00
safeguarding				
CCLI Licence		£594.58		£574.78
Gifts and Affiliation fees	12	£100.00		£430.00
literature		£30.00		£78.68
building work				
General Fund sundry items	13	£512.10		£452.30
Minibus costs	14	£1,010.00		£932.30
Activities Expenditure	15			£1,335.60

stipend NOT reduced. Employment allowance delayed

disagree of £4 in transfer church to NMI

Refreshments (Sunday)					
Catering Tuesday@Church and other				£145.98	
Education and Training					
Fellowship Weekend		£50.00		£170.00	
NMI bank charge					
Organ renovation		£0.04			
Total "real" expenditure			£42,625.18		£47,168.61
Contra-entries Interdepartmental transfers	16	£2,105.45		£2,278.58	
"Agency" payments	17	£2,584.40		£1,330.86	£3,609.44
Double Booking	18		£4,689.85		
Grand Total to tally with summary table above			£47,315.03		£47,168.61

*Note on Ground rent 19-20: three half years, last one booked on demand before payment due.
20-21 only one half year paid **Note on Fire ext 2019-20 paid by Kindergarten

Excess Income over Expenditure for the Year	2020-2021			2019-20
(actual income and expenditure without agency money)				
			-£5,206.12	£8,463.61

Note that this deficit is quite a lot less than the Tax Rebate we have not yet received.

Bolton first Church of The Nazarene				
Assets and Liabilities as at 30 September 2021				
		2021		2020
		<u>£</u>	<u>£</u>	<u>£</u>
	Notes			
Funds				
General Fund cheque account		£4,468.19		£5,259.04
General Fund Business account		£13,047.51		£17,331.58
General Fund cash		£0.00		£0.00
Organ Account		£0.00		£61.15
Property Fund (nominal)	19	£40,000.00		£40,000.00
Sunday School bank acc		£1,867.66		£1,242.48
Gems, Exps, Allsorts bank acc		£0.00		£325.18
NMI Bank account / cash		£0.33		£0.37
Prime Time cash		£0.00		£98.58
Prime Time Bank account	see note 10	£0.00		£2,427.33
Minibus bank account		£0.00		£50.78
Minibus cash		£0.00		£120.57
Chats and Crafts cash		£0.00		£143.80
Cafe cash		£174.22		£174.22
Sunday Kitchen cash		£663.85		£663.85
Total Funds Held		£60,221.76		£67,898.93
	Check against above summary table --note double bookings, cash held in Transient repeated in WF and C&C 20-21=£2525.91			
Less Prime Time double booked				-£2,427.33
				£65,471.60
Using current valuation of invested property fund (replace £40,000 by £58907 (2020-21))	Total Funds	£79,128.76		£77,029.45

Freehold Property		£0.00	All assets transferred to District.	
			See note below	
Total Assets		79128.76		£77,029.45
Current Liabilities				
Loans				

Net Assets		79128.76		£77,029.45
Represented By:				
Funds				
Unrestricted Funds		8443.31		£18,387.85
Property Fund		70685.45		£53,963.00
All interests in Real property are held in the sole name of the Church of the Nazarene British Isles South District as Holding Trustee on the Model Trusts.				

Bolton first Church of The Nazarene**Notes to Accounts for the Period Ended 30 September 2020**

		2020-21		2019-20
Note 1				
Collections				
GF collections	£3,258.95		£5,009.23	
ditto via Gift Aid	23,335.00		23,038.00	
Carol Service				
Christmas Morning			33.92	
Sermons Saturday				
Sermons				
Communion offerings	11.00		157.50	
Ditto via Gift Aid			8.00	
Island Offerings	60.00		242.98	
NMI direct offerings via Gift Aid	280.00		180.00	
Prime Time Offerings			382.90	
Chats and Crafts Offerings		26,944.95	21.00	29,073.53

Note 2				
Other donations				
Miscel donations to church			17.32	
funeral	75.00		390.00	
funeral to transient	90.00			
funeral to organ fund	200.00			
donation to organ fund	50.00			
minibus donations			£141.50	
donation to WF			£200.00	
bequest		£415.00	£5,000.00	£5,748.82

Note 3				
Gift Aid Tax Rebate-			£9,339.48	£9,339.48

Note 4				
Summary of Rental income				
Rent - Kindergarten	£9,600.00		£9,600.00	
Rent – Use of Premises (Shekinah)				
Rent - other		£9,600.00		9,600.00

Note 5				
Activities Income				
Sunday School Mins - Island				
SSMins – Gems & Explorers subs + trip			£201.40	
SSM coffee morning				
Prime Time lunches			£131.00	
Weekly Subs NYI			£71.32	

Tuck Shop Sales NYI			£25.00	
NYI Min-y-Don and local venues				
NYI miscellaneous income			£150.00	
Allsorts party				
Allsorts trip				£578.72

Note 6				
“Sales”				
photocopying Kindergarten	391.64			
photocopying BTU	45.68			
photocopying other	5.66			
Cafe			£808.91	
Sunday Kitchen			£176.18	
Chats and Crafts – Angels etc			£122.80	
Chats and Crafts – craft stall		£442.98		£1,107.89

Note 7				
Bank Interest				
organ bank interest	£0.20			
property fund bank interest				
Church bank interest	£15.93		£13.78	
prime time bank interest		£16.13		£13.78

Note 8				
transfers / contra entries (income)				
NMI Service				
NMI Service Gift Aid				
Easter am				
NMI LINKS				
Easter Appeal				
Heat & Light Prime Time / WF				
Heat and Light Gems				
Heat and Light chats&crafts to church				
Heat and Light Cafe			£75.00	
Heat & Light others				
Photocopying others				
Church to NYI				
Church to NMI;	£1,262.00		£1,271.50	
Sunday kitchen to General Fund				
Chats and Crafts to Church 80.00 + 36.00				
Wed Fship to NMI			£50.00	
general fund to bus	838.65		£805.00	
SS to WEF	6.08			

wedding			
Alabaster		£5.00	
WF to Church (funeral)	£2,106.73	£20.00	£2,226.50

Note 9			
Monies received as agent			
Min-y-Don	£2,169.40	£615.00	
GF to Min-y-Don	£50.00		
Sponsored Child	240.00	240.00	
Alabaster		200.86	
leprosy mission			
Christmas am			
funerals			
flowers		£1.50	
Clive and Grace Burrows		£780.00	
Lebanon		£110.00	
NMI Cuba	£2,459.40		£1,947.36

Note 10

Money held on deposit

Prime Time / WF		£2,427.33	
Weekend away		£365.00	
Chats and Crafts		£100.00	
in memoriam		£20.00	£2,912.33

Note 10b

money recved on deposit Wednesday Fellshp £178.58 C&C £143.80 total £322.38

Note 11			
Repairs and replacements			
lights bulbs tubes			
electrical repairs			
Kitchen bins			
Work morning			
computer			
video/audio system mic £104.20; camera £391.20		£495.40	
organ tuning		£160.00	
dishwahaer repair		£156.68	
New electrical			
Kitchen equipment			
TV foyer			
TV A frame			£812.08

Note 12

Gifts and Affiliation fees

College Award	£100.00	£100.00	
Evangelical Alliance			

Prime Time donations funeral				
Wed Fellowship to Leprosy Mission				
Wed Fellowship to SASRA			£100.00	
Wed Fellowship to SASRA			£100.00	
Love Gift on retirement of DS				
Retirement			£25.00	
gift to C&G Burrows			£105.00	£430.00

booked P/T
booked trans

Note 13 G F sundry items				
flowers and related items	£68.52		£67.98	
catering				
Office expendables	£42.39		£5.50	
District Assembly expenses				
Miscel	£35.19			
Music			£178.82	
Salary payment software (Sage)	£246.00			
Payment for NYI diesel				
Cafe equipment			£100.00	
Independent examiner	£120.00	£512.10	£100.00	£452.30

Note 14 minibus costs				
insurance	£818.00		£805.00	
Fuel			£121.99	
Repairs and Servicing / MOT	£192.00		£5.31	
Tax				
Breakdown Cover		£1,010.00		£932.30

Note 15				
Activities Expenditure				
Operating costs for The Island			£59.83	
Operating costs for Allsorts, Gems, Explorers			£280.27	
Prime Time Lunches			£145.32	
lunch speakers				
Wed Fellowship speakers			£30.00	
Wed Fellowship sundries				
Chats and Crafts				
Operating costs for NYI – residential				
Operating costs for NYI - other			£121.32	
Operating costs for cafe (less comp miss)			£586.74	

Operating costs for Sunday Kitchen			£112.12	£1,335.60
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Note 16				
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Contra-entries: Interdepartmental transfers as expenditure

Church to bus	£839.45		£805.00	
Church to NMI	£1,266.00		£1,102.00	
Church to NYI				
GF to bus fund for NYI fuel				
NYI photocopying				
NYI heat and light				
SSM/Island photocopying				
SSM to WEF			£6.08	
Gems photocopying				
Gems Heat and Light				
Prime Time Heat and Light				
Prime Time to NMI (trans)			£50.00	
Prime Time to NMI (WF)			£50.00	
Prime Time to Church (MC)			£20.00	
C&C Heat and Light				
C&C crochet £80 dolls £36				
cafe heat and light			£75.00	
cafe to GF				
NYI to bus fund (fuel)				
Sunday Kitchen to GF(boiler)				
Alabaster			£5.00	
GF to NMI Communion		£2,105.45	£165.50	£2,278.58

Note 8 should be compared with Note 16 since all outgoing "contra-entries" should match with similar incoming entries. 2020 This is the case except for the unmatched entry in Note 16 "SSM to WEF". This amount had been booked in the Sunday School accounts but was not received by the Church Treasurer until some time after the books were closed. An entry in reverse will occur next year.2020-21 NMI discrepancy of £4 corrects previous year. Unexplained discrepancy of 80p between bus account and General Fund.

Note 17				
"Agency" payments				
Sponsored Child			240.00	
Church weekend away	2,584.40			
Easter Offering				
Alabaster			200.86	
Leprosy Mission funeral				
lebanon			110.00	
Gift to C&G Burrows		2,584.40	780.00	1,330.86
	***Note 20-21 Sponsored Child has not been paid over because "SS treasurer had not been instructed to"!			
Note 18				

Double Booking				
The Church Transient Fund holds money on deposit for Prime Time.				
As a result some P/T expenditure has appeared in P/T expenditure AND				
in Transient Fund expenditure.				
Leprosy Mission				
Heat and Light				
NMI transfer			50.00	
funeral donation				
WF to SASRA			100.00	150.00

Note 19				
Encashment value as stated by investment company				
31/12/2014	£41,280.00			
30/10/2015	£41,650.00			
31/12/2015	£41,520.00			
01/09/2016	£46,364.00			
15/09/2017	£49,911.00			
28/09/2018	£52,633.00			
30/09/2019	£53,963.00			
30/09/2020	£51,557.85			
30/09/2021	£58,907.00			

Bolton Nazarene Kindergarten

Balance Sheet detailed

	As at 30/09/2021	As at 30/09/2020
Current assets		
CA001: Barclays Community Account	48,588.65	62,000.41
CA002: Barclays Business Saver Account	221.98	221.94
CA008: Petty Cash	597.87	597.87
Total Current assets	49,408.50	62,820.22
Net Asset surplus (deficit)	49,408.50	62,820.22
Reserves		
Excess / (deficit) to date	(13,411.72)	2,030.37
Z01: Starting balances	62,820.22	60,789.85
Total Reserves	49,408.50	62,820.22

Represented by Funds		
Unrestricted	48,077.75	61,489.47
Designated	—	—
Restricted	1,330.75	1,330.75
Endowment	—	—
Total	49,408.50	62,820.22

Bolton Nazarene Kindergarten
Receipts and payments - combined funds
Selected period: 01 October 2020 to 30 September 2021

Note	From To	01 October 2020 30 September 2021	01 October 2019 30 September 2020
Income and endowments			
<i>Other Income</i>			
Local Authority Fees		95,266	117,350
	Total: Other Income	95,266	117,350
<i>Fees</i>			
Fees		29,236	23,157
	Total: Fees	29,236	23,157
<i>Other trading activities</i>			
Fund Raising Proceeds		77	72
	Total: Other trading activities	77	72
<i>Investments</i>			
Investment Income		0	1
	Total: Investments	0	1
<i>Other income</i>			
Church Refunds		—	245
Misc: Adjustments		187	8,572
Other Refunds		155	103
	Total: Other income	343	8,921
Total income and endowments		124,924	149,503
Expenditure			
<i>Expenditure on charitable activities</i>			
<i>Teaching & Care of Children</i>			
Apparatus & stationery		868	369
Books		—	31
Equipment ICT		479	93
Equipment Phys		100	10
Food		420	196
Medical expense		—	123
Nursery Resources		1,676	1,283
Staff Resources		200	615
Teaching and Care Staff		73	—
Training		—	899
	Total: Teaching & Care of Children	3,818	3,621
<i>Running Costs & Maintenance</i>			
Cleaning		1,043	806
Health & Safety		294	279
Maintenance, repairs		1,572	1,658
Reimbursements		95	191
Utility services		11,050	12,046
	Total: Running Costs & Maintenance	14,056	14,982
<i>Administration</i>			
Administration expense		1,668	2,017
Legal fees		—	300
	Total: Administration	1,668	2,317
<i>Staff Costs</i>			
Pension Scheme		6,944	7,105
Staff expense payments		99	92
Wages and salaries		111,748	118,948

There may be minor discrepancies in the totals if the pence are not being shown

Note	From To	01 October 2020 30 September 2021	01 October 2019 30 September 2020
	<i>Total: Staff Costs</i>	118,792	126,146
Other expenditure			
Sundry: Adjustments		—	404
	<i>Total: Other expenditure</i>	—	404
Total expenditure		138,335	147,473
Excess of Income and endowments over Expenditure		(13,411)	2,030
Brought forward balance		62,820	60,789
Total carried forward balance		49,408	62,820

There may be minor discrepancies in the totals if the pence are not being shown

Bolton Nazarene Kindergarten
Monthly Income / Expenditure totals - Details
As at: 30 September 2021

Nominal code	Oct_20	Nov_20	Dec_20	Jan_21	Feb_21	Mar_21	Apr_21	May_21	Jun_21	Jul_21	Aug_21	Sep_21	Code total
Income													
IN001 (Fees)	2,810.60	2,193.60	2,172.70	2,336.20	2,376.40	2,581.80	1,635.40	1,798.00	2,912.00	3,739.20	2,867.40	1,813.30	29,236.60
IN003 (Local Authority Fees)	8,876.20	9,210.10	9,759.60	8,240.30	10,440.30	7,607.15	6,415.50	7,129.50	8,812.75	6,612.75	6,612.75	5,549.25	95,266.15
IN004 (Investment Income)	—	—	0.01	—	—	0.01	—	—	0.01	—	—	0.01	0.04
IN006 (Fund Raising Proceeds)	—	—	—	—	16.78	61.00	—	—	—	—	—	—	77.78
IN015 (Misc: Adjustments)	—	—	—	—	187.80	—	—	—	—	—	—	—	187.80
IN017 (Other Refunds)	155.90	—	—	—	—	—	—	—	—	—	—	—	155.90
Income totals	11,842.70	11,403.70	11,932.31	10,576.50	13,021.28	10,249.96	8,050.90	8,927.50	11,724.76	10,351.95	9,480.15	7,362.56	124,924.27
Expenditure													
AD001 (Administration expense)	109.02	136.34	56.26	248.39	195.39	143.28	20.40	109.15	181.59	28.39	28.39	412.04	1,668.64
RCM002 (Utility services)	885.15	884.59	886.75	1,041.79	1,350.42	851.74	850.65	850.39	850.69	850.69	850.99	896.53	11,050.38
RCM003 (Cleaning)	123.04	18.77	119.05	11.94	197.31	19.89	174.10	11.65	121.83	43.72	136.59	65.55	1,043.44
RCM004 (Maintenance, repairs)	—	190.80	230.28	575.82	432.00	—	144.00	—	—	—	—	—	1,572.90
RCM008 (Health & Safety)	137.87	—	—	26.95	—	129.24	—	—	—	—	—	—	294.06
RCM010 (Reimbursements)	—	—	—	95.60	—	—	—	—	—	—	—	—	95.60
SC001 (Wages and salaries)	9,469.00	9,237.79	9,800.69	9,875.72	9,548.98	10,044.85	10,337.86	8,938.33	9,308.13	9,178.44	8,035.39	7,973.03	111,748.21
SC002 (Staff expense payments)	—	—	—	—	76.69	—	—	—	—	—	22.76	—	99.45
SC003 (Pension Scheme)	555.19	521.59	552.74	552.62	511.64	565.76	552.89	632.73	670.70	643.45	628.71	556.60	6,944.62
TC001 (Teaching and Care Staff)	13.00	—	—	—	47.80	—	—	—	—	—	—	13.00	73.80
TC002 (Apparatus & stationery)	4.80	66.55	31.00	141.58	129.89	43.97	—	99.91	149.93	114.84	85.97	—	868.44
TC004 (Food)	35.22	23.73	46.48	32.43	31.33	31.72	21.12	62.55	43.29	16.32	32.12	44.65	420.96
TC010 (Nursery Resources)	311.22	99.19	—	98.80	—	12.65	312.00	—	129.63	584.33	128.27	—	1,676.09
TC012 (Staff Resources)	—	—	200.00	—	—	—	—	—	—	—	—	—	200.00
TC013 (Equipment ICT)	42.85	—	—	—	—	—	—	—	—	—	—	436.42	479.27
TC014 (Equipment Phys)	—	—	—	—	32.98	—	—	—	—	67.15	—	—	100.13
Expenditure totals	11,686.36	11,179.35	11,923.25	12,701.64	12,554.43	11,843.10	12,413.02	10,704.71	11,455.79	11,527.33	9,949.19	10,397.82	138,335.99

Balance (income - expenditure)	(13,411.72)
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Bolton first Church of the Nazarene
Independent Examiner's Report to the Trustees for the period
1 October 2020 to 30 September 2021

I report on the accounts for the year ended 20 September 2021 which are set out on the following pages.

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 Section 145 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission (under Section 145(5)(b)) of the Charities Act, and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with 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 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 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 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.



Independent Examiner

Relevant professional qualification(s) or body (if any) **FFA FIPA**

Address: 140 Market Street, Atherton, Manchester, M46 0DX

Date: 17/5/22

BOLTON FIRST CHURCH OF THE NAZARENE

England & Wales - Charity number 1157983

Accounts



CHURCH OF
THE NAZARENE
DAUBHILL BOLTON

**Bolton First Church of the Nazarene
Charitable Incorporated Organisation
Registered Charity Number 1157983**

**Report of the Charity Trustees
For the Year Ended
30 September 2020**

Bolton First Church of The Nazarene
Report of the Charity Trustees for the year ended 30 September 2020

The Charity Trustees present the report and financial statements for the year ended 30 September 2020

Reference and Administrative Information

Charity name	Bolton First Church of The Nazarene
Charity Registration Number	1157983
Principal Address	Southend Street Bolton BL3 3PU

Charity Trustees

Revd Susan Aveyard (Chairperson)	(ex officio)
Mrs Amanda Barnes	(reappointed 29 March 2020)
Mrs Catherine Joyce Barnes	(reappointed 29 March 2020)
Mr Jonathan David Barnes	(reappointed 29 March 2020)
Mr Peter Francis Barnes	(reappointed 29 March 2020)
Mr William David Collier	(retired 29 March 2020)
Mr Thomas Greenhalgh	(appointed 29 March 2020)
Mrs Alison Heap	(appointed 29 March 2020)
Mr Stephen Hulme	(reappointed 29 March 2020)
Mrs Mary Jean Keigher	(reappointed 29 March 2020)
Mr Masoka Omari	(reappointed 29 March 2020)

The Chairperson is ex officio by virtue of her office as Pastor of the Bolton First Church of the Nazarene

Custodian Holding Trustee

All interests in Real Property are held on Model Trusts in the sole name of the Incorporated Trust Corporation Church of the Nazarene British Isles South District (A Charitable Company Limited by Guarantee. Company No: 7028764).

Website church-of-the-nazarene-bolton.webeden.co.uk

Bankers

Barclays Bank plc.
Bolton Branch
Victoria Square
Bolton

Independent Examiner

Atherton Tax Shop
140 Market Street
Atherton
M46 0DX

Bolton First Church of The Nazarene
Report of the Charity Trustees for the year ended 30 September 2020

Structure, Governance and Management

Structure and Organisation

The Charitable Incorporated Organisation was entered on the Register of Charities on 24 July 2014.

Charity Trustee Appointments

The Pastor of the church is ex-officio the chairperson of the Charity Trustees and her position is reviewed after two years and then every four years after that.

The remaining Trustees are appointed annually by the members of the Bolton First Church of The Nazarene at the annual general meeting held in February each year.

Governance and Wider Network

The Charity Trustees meet regularly, normally on a monthly basis to consider the work and management of the church and assess and plan the financial and other aspects of the work and direction of the charity.

The church is a member of the Church of The Nazarene British Isles South District (a Charitable Company Limited by Guarantee) who in turn is a member of The Global Church of The Nazarene which has its headquarters in Lenexa, Kansas, USA.

The charity is governed by an Approved Governing Constitution based as far as UK law permits on the Manual of the Global Church of the Nazarene which is subject to amendment on a quadrennial basis at the General Assembly of the Global Church of the Nazarene. The governing document was drawn up by Anthony Collins, Solicitors and approved by the Charity Commission, HMR&C and the District Advisory Board of the Church of the Nazarene British Isles South District.

Risk Management

The risk management strategy of the church is in a continual process of formulation in response to the changing circumstances that could impact upon the work of the church.

The Charity Trustees, in considering this important task, take direction from on-going discussions with members both internally and through meetings with the Church of The Nazarene British Isles South District and other advisers, adopting appropriate policies as required or as they become necessary to the ongoing work of the church.

Objectives and Activities

Charitable Objectives

The charity has the following objectives:

The advancement of the Christian faith as part of the Global Church of the Nazarene and the Church of the Nazarene British Isles South District principally but not exclusively in Northern England.

Activities

The activities of the charity benefit the advancement of education, relief of poverty and other charitable purposes in the area around Bolton and other parts of the UK and by support of the Global Church missionary activities.

Bolton First Church of the Nazarene
Report of the Charity Trustees for the year ended 30 September 2020

Objectives and Activities (continued)

Public Benefit

The Trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. This report illustrates the activities undertaken to support the public benefit requirement.

Review of the Year

The aims for the year included:

- Continuation of weekly Christian worship meetings and promotion of the Christian faith in accordance with the principles of the Church of The Nazarene – including provision of an online service due to the pandemic.
- Work with children and young people to promote the Christian faith and provide local social benefit - moved to online due to the pandemic.
- A weekly meeting for the adults to share fellowship and spiritual reflection online.
- Continue to run the Nazarene Kindergarten an OFSTED registered nursery in accordance with government guidelines during the pandemic.
- Continuing to develop links with the local community, to enhance the involvement of the church with relevant local agencies on behalf of the local community.
- Continue to partner with and make the church building available to relevant local agencies seeking to benefit the local community.
- Regular Vision Meetings to access how we move forward - moved to online

Significant activities during the period include:

- Weekly worship services conducted by Reverend Susan Aveyard with assistance and input from the pastoral and worship teams done through the use of social media and email when in lockdowns and restricted sanctuary worship when allowed by government guidelines.
- The Island (a children's bible story club) promoted with a number of children's stories online and with posted activities throughout the year.
- Meetings held for young people online for interaction and a safe environment to enable them to grow and develop both spiritually, socially and individually.
- Weekly meeting adults for spiritual and personal development, growth and education.
- Providing early years education through the Nazarene Kindergarten
- Reverend Susan Aveyard being involved with and speaking in the local primary schools at assemblies through video.
- Visitation of both members and others in the local community in times of need or by request when able to do so and maintaining contact through email, social media and by phone.
- Availability for weddings and funerals and other services of significance when able to and following government guidelines
- Collecting food to participate in the local food bank through Storehouse and specifically their Grub tub programme.
- Advice and help for asylum seekers and refugees

Achievements during the period include:

- Maintaining links with members of the church and others throughout the pandemic offering spiritual, personal development and comfort during difficult times.
- The continuing work of the Kindergarten in being available for key workers and beyond throughout the pandemic.

**Bolton First Church of the Nazarene
Report of the Charity Trustees for the year ended 30 September 2020**

Objectives and Activities (continued)

Volunteers

The work planned, activities undertaken and achievements attained would not have been possible without the active involvement and hard work of all of the members and friends of the charity without whom the substantial work of the charity could not be realised. The Charity Trustees are grateful for the work and support of all the members and friends of Bolton First Church of The Nazarene.

Financial Review

Reserves

The charity does not have a policy on reserves as the expenditure and work of the charity is reliant upon the ongoing support, tithes and offerings of the members and friends received at the weekly meetings. The Charity Trustees review on a monthly basis the anticipated income and expenditure for the next two to three months in order to ensure the ongoing work of the charity.

Financial Review of the Year

The charity has continued throughout the year to meet and tailor the expenditure it incurs to the income received through rent for use of the building and through the offerings and donations received. There is much more that the Charity Trustees would like to do and we continue to explore these and the use of possible grants that may be available to enable these plans to become a reality.

Declaration

The Trustees declare that they have approved the Charity Trustees report above.

Signed on behalf of the charity's trustees on 26th July 2021

Susan Aveyard

.....
Revd Susan Aveyard (Chairperson)



Bolton first Church of the Nazarene
Southend Street, Daubhill
BOLTON, BL3 3PU

<http://church-of-the-nazarene-bolton.webeden.co.uk>
registered charity number 1157983

It should be noted that the Nazarene Kindergarten School is an outreach of the Bolton First Church of the Nazarene and is wholly owned by them. The Board of Management of the Kindergarten is the Board of Trustees of the Church.

The Accounts of the Kindergarten are kept completely separate from those of the Church however for the purpose of the report to the Charity Commission the total assets of the Bolton first Church are here declared.

Balance of accounts for the Church at 30 September 2020	£ 77,029.45
Balance of accounts for the Kindergarten 30 September 2020	<u>£ 62,820.22</u>
Combined total	£139,849.67

W D Collier

Church Treasurer

Minister: Rev Sue Aveyard email:- susanaveyard@hotmail.com

**Bolton first Church of The Nazarene
Independent Examiners Report to the Trustees for the period
1 October 2019 to 30 September 2020**

I report on the accounts for the year ended 30 September 2020, which are set out on the following pages.

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 section 145 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 statement

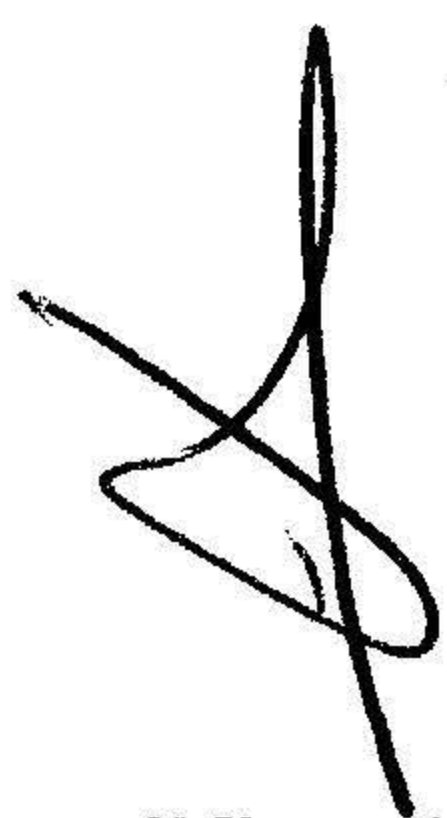
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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 Edgar
Independent Examiner



Relevant professional qualification(s) or body (if any) FFA FIPA

Address 140 Market Street, Atherton, Manchester, M46 0DX

Date

21/6/21

Amalgamated accounts for all departments of
Bolton first Church of the Nazarene
1st October 2019 to 30th September 2020

Summary of balances and income/expenditure for all departments

Dept	30/09/2019	income	expenditure	30/09/2020	increase
Church GF	-1,695.06	£52,702.23	£44,894.71	£6,112.46	7,807.52
Ch transient	2,019.28	£1,994.55	£1,101.50	£2,912.33	893.05
Ch Evangelism	975.32	£0.00	£0.00	£975.32	0.00
Church Organ Fund	451.15	£0.00	£0.00	£451.15	0.00
Church Property Fund	51,778.45	£0.00	£0.00	£51,778.45	0.00
Subtotal	53,529.14	£54,696.78	£45,996.21	£62,229.71	8,700.57
NYI	297.06	£246.32	£121.32	£422.06	125.00
Sunday School Min (Island)	1,065.41	£482.98	£305.91	£1,242.48	177.07
Sunday School Min (Gems/explorers/allsorts)	404.05	£201.40	£280.27	£325.18	-78.87
NMI	0.87	£1,702.36	£1,702.86	£0.37	-0.50
Cafe	177.05	£808.91	£811.74	£174.22	-2.83
Prime Time	2,157.33	£713.90	£345.32	£2,525.91	368.58
Chats and Crafts	0.00	£143.80		£143.80	143.80
Bus	157.15	£946.50	£932.30	£171.35	14.20
Sunday Kitchen	599.79	£176.18	£112.12	£663.85	64.06
total	58,307.71	£60,119.13	£50,608.05	£67,898.93	9,591.22

NB total incomes and total expenditures are exaggerated because of interdepartmental payments which have a zero sum for the organisation as a whole (contra-entries). Money deposited in Transient Fund is also booked where it belongs eg WF

Bolton first Church of The Nazarene					
Receipts & Payments Account					
Unrestricted Funds					
	Note	Year of report ended 30 th September 2020		Previous year ended 30 th September 2019	
		£	£	£	£
Income					
Offerings	1	29,073.53		£28,876.96	
Other donations	2	5,748.82		£554.08	
Gift Aid Tax Received	3	9,339.48		£10,516.66	
Rents Received	4	9,600.00		£10,282.75	
Activities Income	5	578.72		£2,474.65	
Other "sales"	6	1,107.89		£2,433.03	
Bank Interest	7	13.78		£0.00	
Total "real" incomes			55,462.22		£55,138.13

Contra-entries	8	2226.5		£3,686.94	
Interdepartmental transfers					
Monies received as agent	9	1947.36		£599.09	
Money received on deposit	10 b	£483.05	£4,656.91		£4,286.03
Grand Total to tally with summary table above			£60,119.13		

Expenditure		19-20		18-19
Pastor's Stipend including housing allowance and pension contribution		£23,560.14		£22,776.06
Summer Sch / Seminar		£170.00		
Book Allowance		£187.71		£99.60
Pastor's expenses		£356.80		£753.10
Pulpit expenses (other speakers including sermons)		£120.00		£530.00
Other wages and salaries		£1,320.54		£1,251.12
District & NMI Budgets 3963 + 1502		£5,465.00		£5,888.00
Compassionate Ministries: 2019-20 church £170 cafe £50		£220.00		£30.00
Gas		£2,700.72		£3,033.08
Electricity		£1,690.25		£2,010.00
Water		£489.66		£1,061.00
Telephone		£216.86		£207.37
"ZOOM"		£57.56		
Church Insurance		£3,654.08		£3,458.88
Ground Rent see* below		£25.98		£17.32
Fire extinguisher service see ** below				£391.98
security alarm service		£195.60		£184.80
Heating boiler service		£636.96		£610.80
Repairs and replacements	11	£812.08		£655.02
Photocopying		£1,169.03		£1,060.40
New electricals	11			£794.62
Website (donated)		£0.00		£0.00
safeguarding				£16.32
CCLI Licence		£574.78		£414.73
Gifts and Affiliation fees	12	£430.00		£248.49
literature (NMI)		£78.68		
building work				£65.00
General Fund sundry items	13	£452.30		£1,001.25

Minibus costs	14	£932.30		£1,508.41	
Activities Expenditure	15	£1,335.60		£4,184.00	
Refreshments (Sunday)					
Catering Tuesday@Church and other		£145.98		£307.11	
Education and Training					
Fellowship Weekend				£170.00	
Organ renovation					
Total "real" expenditure			£46,998.61		£52,728.46
Contra-entries Interdepartmental transfers	16	£2,278.58		£3,686.94	
"Agency" payments	17	£1,330.86	£3,609.44	£849.09	
Double Booking	18			£520.00	£5,056.03
Grand Total to tally with summary table above			£50,608.05		£57,784.49

*Note on Ground rent 19-20: three half years, last one booked on demand before payment.

**Note on Fire ext 2019-20 paid by Kindergarten

Excess Income over Expenditure for the Year	2019-20
(actual income and expenditure without agency money)	£8,463.61

Bolton first Church of The Nazarene				
Assets and Liabilities as at 30 September 2020				
		2020		2019
	Notes	£	£	£
Funds				
General Fund cheque account		£5,259.04		£4,747.25
General Fund Business account		£17,331.58		£9,017.80
General Fund cash		£0.00		£0.00
Organ Account		£61.15		£61.15
Property Fund (nominal)	19	£40,000.00		£40,000.00
Sunday School bank acc		£1,242.48		£1,065.41
Gems, Exps, Allsorts bank acc		£325.18		£404.05
NMI Bank account / cash		£0.37		£0.87
Prime Time cash		£98.58		

Prime Time Bank account	see note 10	£2,427.33		£2,157.33
Minibus bank account		£50.78		£50.78
Minibus cash		£120.57		£106.37
Chats and Crafts cash		£143.80		£0.00
Cafe cash		£174.22		£177.05
Sunday Kitchen cash		£663.85		£599.79
Total Funds Held		£67,898.93	Check against above summary table -- OK --note double bookings, cash held in Transient repeated in WF and C&C	
Less Prime Time double booked		-£2,427.33		
		£65,471.60		
Using current valuation of invested property fund (replace £40,000 by £51557.85)	Total Funds	£77,029.45		£72,350.85

Freehold Property		£0.00	All assets transferred to District. See note below
Total Assets			£72,350.85
Current Liabilities			
Loans		£0.00	£0.00
Net Assets			£72,350.85
Represented By:			
Funds			
Unrestricted Funds			£18,387.85
Property Fund			£53,963.00
All interests in Real property are held in the sole name of the Church of the Nazarene British Isles South District as Holding Trustee on the Model Trusts.			

Bolton first Church of The Nazarene				
Notes to Accounts for the Period Ended 30 September 2020				
		2019-20		2018-19
Note 1				
Collections				
GF collections	£5,009.23		£7,453.71	
ditto via Gift Aid	23,038.00		£19,726.00	
Carol Service				
Christmas Morning	33.92		£121.20	
Sermons Saturday			£24.62	

Sermons				
Communion offerings	157.50		£364.76	
Ditto via Gift Aid	8.00		£11.00	
Island Offerings	242.98		£242.02	
NMI Appeal			£30.00	
NMI Easter Appeal via Gift Aid			£55.00	
NMI direct offerings via Gift Aid	180.00		£180.00	
Prime Time Offerings	382.90		£604.85	
Chats and Crafts Offerings	21.00	29,073.53	£63.80	

Note 2				
Other donations				
Miscel donations to church	17.32			
funeral	390.00		£50.00	
carol singing			£13.00	
Church Anniversary meal			£101.00	
Christmas Cafe			£161.00	
Sermons meal (after costs)			£20.00	
minibus donations	£141.50		£209.08	
donation to WF	£200.00			
pre Easter meal				
bequest	£5,000.00	£5,748.82		£554.08

Note 3				
Gift Aid Tax Rebate-	£9,339.48		£10,516.66	£10,516.66

Note 4				
Summary of Rental income				
Rent - Kindergarten	£9,600.00		£9,000.00	
Rent – Use of Premises (Shekinah)			£1,242.75	
Rent - other		£9,600.00	£40.00	10,282.75

Note 5				
Activities Income				
Sunday School Mins - Island				
SSMins – Gems & Explorers subs + trip	£201.40		£457.05	
SSM coffee morning				
Prime Time lunches	£131.00		£352.60	
Weekly Subs NYI	£71.32		£344.00	
Tuck Shop Sales NYI	£25.00		£30.00	
NYI Min-y-Don and local venues			£1,120.00	
NYI miscellaneous income	£150.00		£171.00	
Allsorts party				

car wash /
xbox sale

Allsorts trip		£578.72		2,474.65
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Note 6				
"Sales"				
photocopying Kindergarten			£260.00	
photocopying BTU			£48.98	
photocopying C&C			£16.45	
Cafe	£808.91		£1,598.65	
Sunday Kitchen	£176.18		£392.95	
Chats and Crafts – Angels etc	£122.80		£116.00	
Chats and Crafts – craft stall		£1,107.89	£0.00	£2,433.03

Note 7				
Bank Interest	none booked for 2018-2019	very small amounts	have been included in	the 2019-20 accounts
organ bank interest				
property fund bank interest				
Church bank interest	£13.78			
prime time bank interest		£13.78		

Note 8				
transfers / contra entries (income)				
NMI Service				
NMI Service Gift Aid				
Easter am				
NMI LINKS				
Easter Appeal				
Heat & Light Prime Time / WF			£200.00	
Heat and Light Gems			£55.00	
Heat and Light chats&crafts to church			£63.80	
Heat and Light Cafe	£75.00		£300.00	
Heat & Light others				
Photocopying others			£46.60	
Church to NYI			£178.00	
Church to NMI; Communion £165.50, deficit £1106 booked as £1102 in Church expenditure, made up in 20-21	£1,271.50		£1,240.14	
Cafe to general fund (boiler)			£50.00	
Sunday kitchen to General Fund			£50.00	
Chats and Crafts to Church 80.00 + 36.00			£116.00	
Wed Fship to NMI	£50.00		£100.00	

2018-19
Church to NMI;
Communion £352,14,
Easter £85,
deficit £803

general fund to bus	£805.00		£1,287.40	
SS to WEF				
wedding				£3,686.94
Alabaster	£5.00			
WF to Church (funeral)	£20.00	£2,226.50		

Note 9				
Monies received as agent				
Min-y-Don	£615.00			
Sponsored Child	240.00		£240.00	
Alabaster	200.86		£139.09	
leprosy mission			£125.00	
Christmas am				
funerals			£95.00	
flowers	£1.50			
Clive and Grace Burrows	£780.00			
Lebanon	£110.00			
NMI Cuba		£1,947.36		£599.09

Note 10

Money held on deposit

Prime Time / WF	£2,427.33		
Weekend away	£365.00		
Chats and Crafts	£100.00		
in memoriam	£20.00	£2,912.33	

Note 10b

money recved on deposit Wednesday Fellshp £463.05 In mem £20 total £483.05

Note 11				
Repairs and replacements				
lights bulbs tubes			£77.71	
electrical repairs				
Kitchen bins			£15.98	
Work morning			£24.95	
computer			£536.38	£655.02
video/audio system mic £104.20; camera £391.20	£495.40			
organ tuning	£160.00			
dishwahaer repair	£156.68			
New electrical				
Kitchen equipment			£232.79	
TV foyer			£263.20	
TV A frame		£812.08	£298.63	£794.62

Note 12

Gifts and Affiliation fees

College Award	£100.00		£100.00	

Evangelical Alliance				
Prime Time donations funeral			£20.00	
Wed Fellowship to Leprosy Mission			£75.00	
Wed Fellowship to SASRA	£100.00			
Wed Fellowship to SASRA	£100.00			
Love Gift on retirement of DS			£30.00	
Retirement gift to C&G Burrows	£25.00		£23.49	£248.49
	£105.00	£430.00		

booked P/T
booked trans

Note 13 G F sundry items				
Mothers Day flowers				
flowers and related items church 11.48 Transient 56.50	£67.98		£49.79	
catering				
Office expendables	£5.50		£7.00	
District Assembly expenses			£431.54	
Miscel			£89.99	
Music	£178.82		£146.53	
Salary payment software			£86.40	
Payment for NYI diesel			£90.00	
Cafe equipment	£100.00			
Independent examiner	£100.00	£452.30	£100.00	£1,001.25

Note 14 minibus costs				
insurance	£805.00		£555.00	
Fuel	£121.99		£261.01	
Repairs and Servicing / MOT	£5.31		£396.00	
Tax			£165.00	
Breakdown Cover		£932.30	£131.40	£1,508.41

Note 15				
Activities Expenditure				
Operating costs for The Island	£59.83		£93.77	
Operating costs for Allsorts, Gems, Explorers	£280.27		£440.49	
Prime Time Lunches	£145.32		£312.42	
lunch speakers			£0.00	
Wed Fellowship speakers	£30.00		£95.00	
Wed Fellowship sundries			£11.98	
Chats and Crafts				
Operating costs for NYI – residential			£1,352.00	
Operating costs for NYI - other	£121.32		£334.44	

Operating costs for cafe (less comp miss)	£586.74		£1,243.17	
Operating costs for Sunday Kitchen	£112.12	£1,335.60	£300.73	£4,184.00

Note 16				
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Contra-entries: Interdepartmental transfers as expenditure

Church to bus	£805.00		£1,287.40	
Church to NMI	£1,102.00		£1,240.14	
Church to NYI			£178.00	£2,705.54
GF to bus fund for NYI fuel				
NYI photocopying				
NYI heat and light				
SSM/Island photocopying			£14.09	
SSM to WEF	£6.08			
Gems photocopying			£32.51	
Gems Heat and Light			£55.00	
Prime Time Heat and Light			£200.00	
Prime Time to NMI (trans)	£50.00		£100.00	
Prime Time to NMI (WF)	£50.00			
Prime Time to Church (MC)	£20.00			
C&C Heat and Light			£63.80	
C&C crochet £80 dolls £36			£116.00	
cafe heat and light	£75.00		£300.00	
cafe to GF			£50.00	
NYI to bus fund (fuel)				
Sunday Kitchen to GF(boiler)			£50.00	
Alabaster	£5.00			
GF to NMI Communion	£165.50	£2,278.58		£3,686.94

note: should be £1106. additional £4 paid in 20/21

Note 8 should be compared with Note 16 since all outgoing "contra-entries" should match with similar incoming entries. This is the case except for the unmatched entry in Note 16 "SSM to WEF". This amount had been booked in the Sunday School accounts but was not received by the Church Treasurer until some time after the books were closed. An entry in reverse will occur next year.

Note 17				
"Agency" payments				
Sponsored Child	240.00		£240.00	
Church weekend away			£250.00	
Easter Offering				
Alabaster	200.86		£139.09	
Leprosy Mission			£125.00	
funeral			£95.00	£849.09
lebanon	110.00			

Gift to C&G Burrows	780.00	1,330.86		
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Note 18				
Double Booking				
The Church Transient Fund holds money on deposit for Prime Time.				
As a result some P/T expenditure has appeared in P/T expenditure AND				
in Transient Fund expenditure.				
Leprosy Mission			£200.00	
Heat and Light			£200.00	
NMI transfer	50.00		£100.00	
funeral donation			£20.00	£520.00
WF to SASRA	100.00	150.00		

Note 19				
Encashment value as stated by investment company				
31/12/2014	£41,280.00			
30/10/2015	£41,650.00			
31/12/2015	£41,520.00			
01/09/2016	£46,364.00			
15/09/2017	£49,911.00			
28/09/2018	£52,633.00			
30/09/2019	£53,963.00			
30/09/2020	51,557.85			

Summary of reports received from Department Treasurers. Not part of Charity Commission Report

fund	real income	agency	contra	deposit	total
General Fund	52,607.23			95	52702.23
Transient Fund		1506.5		5	1994.55
NYI	246.32				246.32
SS (Island)	242.98	240			482.98
SS (allsorts, Gems, Explors	201.40				201.4
Chats & Crafts	143.80				143.8
Prime Time /Wednesday F	713.90				713.9
NMI	180.00	200.86	1321.5		1702.36
Cafe	808.91				808.91
Sunday Kitchen	176.18				176.18
Minibus	141.50			805	946.5
	55,462.22	1,947.36	2,226.50	483.05	60,119.13
					60,119.13
fund	real expend	agency	contra	transient	total
General Fund	42,822.21		2072.5		44894.71
Transient Fund	156.50	890	55		1101.5
NYI	121.32				121.32
SS (Island)	59.83	240	6.08		305.91
SS (allsorts, Gems, Explors	280.27				280.27
Chats & Crafts	0.00				0
Prime Time /Wednesday F	275.32		70		345.32

NMI	1,502.00	200.86			1702.86
Cafe	736.74		75		811.74
Sunday Kitchen	112.12				112.12
Minibus	932.30				932.3
	46,998.61	1,330.86	2,278.58	0.00	50,608.05
					50,608.05

Bolton Nazarene Kindergarten
Receipts and payments - combined funds
Selected period: 01 October 2019 to 30 September 2020

Note	From To	01 October 2019 30 September 2020	01 October 2018 30 September 2019
Income and endowments			
<i>Other Income</i>			
Local Authority Fees		117,350	104,413
	Total: Other Income	117,350	104,413
<i>Fees</i>			
Fees		23,157	40,294
	Total: Fees	23,157	40,294
<i>Other trading activities</i>			
Fund Raising Proceeds		72	188
	Total: Other trading activities	72	188
<i>Investments</i>			
Investment Income		1	—
	Total: Investments	1	—
<i>Other income</i>			
Church Refunds		245	128
Misc: Adjustments		8,572	—
Other Refunds		103	21
	Total: Other income	8,921	150
Total income and endowments		149,503	145,046
Expenditure			
<i>Expenditure on charitable activities</i>			
<i>Teaching & Care of Children</i>			
Apparatus & stationery		369	765
Books		31	79
Equipment ICT		93	711
Equipment Phys		10	322
Food		196	200
Medical expense		123	—
Nursery Resources		1,283	1,708
Staff Resources		615	88
Teaching and Care Staff		—	361
Training		899	255
	Total: Teaching & Care of Children	3,621	4,492
<i>Running Costs & Maintenance</i>			
Cleaning		806	522
Furniture		—	18
Health & Safety		279	804
Maintenance, repairs		1,658	503
Reimbursements		191	447
Transport		—	108
Utility services		12,046	9,528
	Total: Running Costs & Maintenance	14,982	11,933
<i>Administration</i>			
Administration expense		2,017	3,514
Legal fees		300	—
	Total: Administration	2,317	3,514
<i>Staff Costs</i>			
Pension Scheme		7,105	4,057
Staff expense payments		92	191

There may be minor discrepancies in the totals if the pence are not being shown

<i>Note</i>	From To	01 October 2019 30 September 2020	01 October 2018 30 September 2019
Wages and salaries		118,948	97,306
	<i>Total: Staff Costs</i>	<u>126,146</u>	<u>101,555</u>
Other expenditure			
Sundry: Adjustments		404	—
	<i>Total: Other expenditure</i>	<u>404</u>	<u>—</u>
Total expenditure		<u>147,473</u>	<u>121,496</u>
Excess of Income and endowments over Expenditure		2,030	23,549
Brought forward balance		60,789	37,239
Total carried forward balance		<u>62,820</u>	<u>60,789</u>

There may be minor discrepancies in the totals if the pence are not being shown

**Bolton first Church of The Nazarene
Independent Examiners Report to the Trustees for the period
1 October 2019 to 30 September 2020**

I report on the accounts for the year ended 30 September 2020, which are set out on the following pages.

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 section 145 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 statement

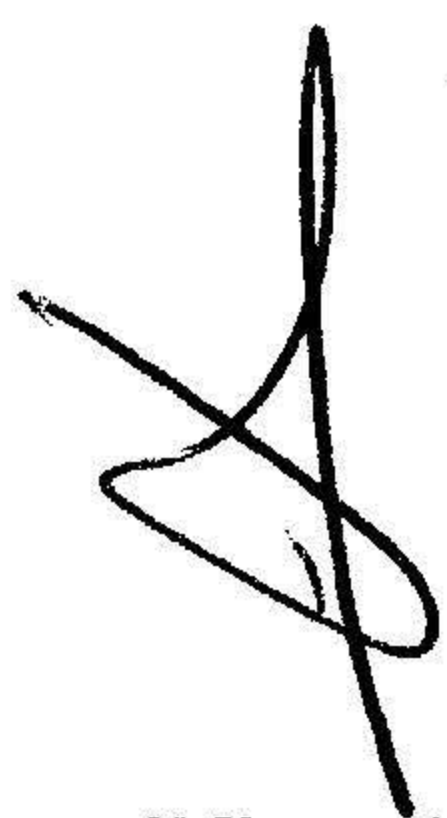
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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 Edgar
Independent Examiner



Relevant professional qualification(s) or body (if any) FFA FIPA

Address 140 Market Street, Atherton, Manchester, M46 0DX

Date

21/6/21