



**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.

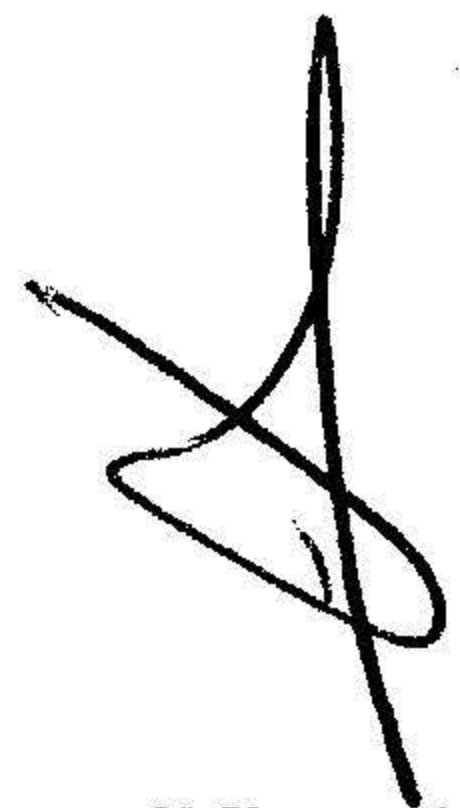
Independent examiner's statement

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

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

Weekend away

Chats and Crafts

in memoriam

£2,427.33	
£365.00	
£100.00	
£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			
dishwahr 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	£25.00		£23.49	£248.49
gift to C&G Burrows	£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			
Other Income			
Local Authority Fees		117,350	104,413
	<i>Total: Other Income</i>	<u>117,350</u>	<u>104,413</u>
Fees			
Fees		23,157	40,294
	<i>Total: Fees</i>	<u>23,157</u>	<u>40,294</u>
Other trading activities			
Fund Raising Proceeds		72	188
	<i>Total: Other trading activities</i>	<u>72</u>	<u>188</u>
Investments			
Investment Income		1	—
	<i>Total: Investments</i>	<u>1</u>	<u>—</u>
Other income			
Church Refunds		245	128
Misc: Adjustments		8,572	—
Other Refunds		103	21
	<i>Total: Other income</i>	<u>8,921</u>	<u>150</u>
Total income and endowments		149,503	145,046
Expenditure			
Expenditure on charitable activities			
Teaching & Care of Children			
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
	<i>Total: Teaching & Care of Children</i>	<u>3,621</u>	<u>4,492</u>
Running Costs & Maintenance			
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
	<i>Total: Running Costs & Maintenance</i>	<u>14,982</u>	<u>11,933</u>
Administration			
Administration expense		2,017	3,514
Legal fees		300	—
	<i>Total: Administration</i>	<u>2,317</u>	<u>3,514</u>
Staff Costs			
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

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

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.

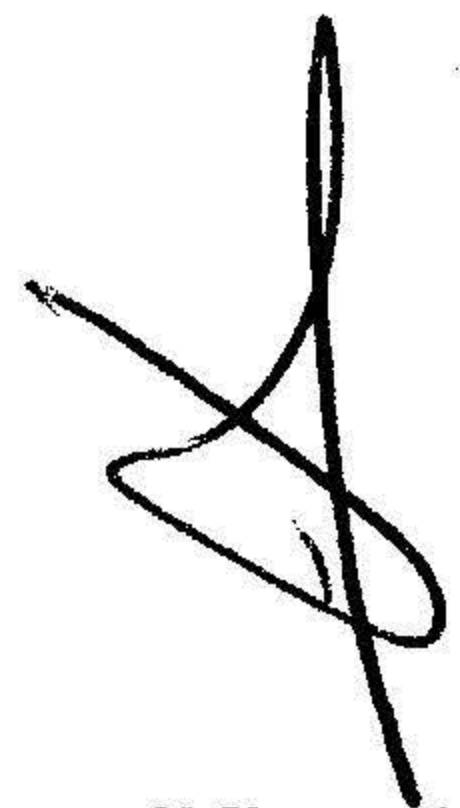
Independent examiner's statement

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