



**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

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

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 30 th September 2021 | | Previous year ended 30 th 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 |
| | | | | |
| | 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

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 £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 | |
| dishwahr 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 | | booked P/T |
| Wed Fellowship to SASRA | | | £100.00 | | booked trans |
| Love Gift on retirement of DS | | | | | |
| Retirement | | | £25.00 | | |
| gift to C&G Burrows | | | £105.00 | | £430.00 |

| | | | | | |
|---------------------------------|---------|---------|---------|--|---------|
| 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 |
|------------------------------------|--|--|---------|-----------|

| | | | | |
|----------------|--|--|--|--|
| Note 16 | | | | |
|----------------|--|--|--|--|

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 |
| | <i>Total: Other Income</i> | <u>95,266</u> | <u>117,350</u> |
| <i>Fees</i> | | | |
| Fees | | 29,236 | 23,157 |
| | <i>Total: Fees</i> | <u>29,236</u> | <u>23,157</u> |
| <i>Other trading activities</i> | | | |
| Fund Raising Proceeds | | 77 | 72 |
| | <i>Total: Other trading activities</i> | <u>77</u> | <u>72</u> |
| <i>Investments</i> | | | |
| Investment Income | | 0 | 1 |
| | <i>Total: Investments</i> | <u>0</u> | <u>1</u> |
| <i>Other income</i> | | | |
| Church Refunds | | — | 245 |
| Misc: Adjustments | | 187 | 8,572 |
| Other Refunds | | 155 | 103 |
| | <i>Total: Other income</i> | <u>343</u> | <u>8,921</u> |
| 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 |
| | <i>Total: Teaching & Care of Children</i> | <u>3,818</u> | <u>3,621</u> |
| <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 |
| | <i>Total: Running Costs & Maintenance</i> | <u>14,056</u> | <u>14,982</u> |
| <i>Administration</i> | | | |
| Administration expense | | 1,668 | 2,017 |
| Legal fees | | — | 300 |
| | <i>Total: Administration</i> | <u>1,668</u> | <u>2,317</u> |
| <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 | 01 October 2019 |
|--|---------------------------------|-------------------|-------------------|
| | | 30 September 2021 | 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) |
|---------------------------------------|--------------------|

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