



**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 <sup>th</sup> March 2021)
Mrs Alison Heap	(resigned 30 <sup>th</sup> March 2021)
Mr Stephen Hulme	(reappointed 30 March 2021)
Mrs Mary Jean Keigher	(resigned 30 <sup>th</sup> March 2021)
Mr Masoka Omari	(resigned 30 <sup>th</sup> March 2021)
Miss Carys Hannah Barnes	(appointed 30 <sup>th</sup> March 2021)
Mr Jonathon Schofield	(appointed 30 <sup>th</sup> March 2021)
Dr Michael Veal	(appointed 30 <sup>th</sup> 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](http://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 18<sup>th</sup> 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:

16/7/23





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

23<sup>rd</sup> June 2023

---

Minister: Rev Sue Aveyard email:- [susanaveyard@hotmail.com](mailto: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  
1<sup>st</sup> October 2021 to 30<sup>th</sup> 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
<b>Subtotal</b>	<b>£57,093.64</b>	<b>£87,228.53</b>	<b>£56,849.80</b>	<b>£87,472.37</b>	<b>30,378.73</b>
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	<b>£60,221.76</b>	<b>£88,243.41</b>	<b>£58,148.22</b>	<b>£90,316.95</b>	<b>30,095.19</b>

**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 <sup>th</sup> September 2022		Previous year ended 30 <sup>th</sup> September 2021	
		£	£	£	£
<b>Income</b>					
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	
<b>Total "real" incomes</b>			<b>£83,928.95</b>		<b>37,419.06</b>
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
<b>Grand Total to tally with summary table above</b>			<b>£88,243.41</b>		<b>£42,307.57</b>

<b>Expenditure</b>	<b>note</b>	<b>21-22</b>		<b>20-21</b>	
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	
<b>Total "real" expenditure</b>			<b>£54,161.41</b>		<b>£44,772.86</b>
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		
<b>Grand Total to tally with summary table above</b>			<b>£58,148.22</b>		<b>£44,772.86</b>

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

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

<b>Bolton first Church of The Nazarene</b>				
<b>Assets and Liabilities as at 30 September 2022</b>				
		<b>2022</b>		<b>2021</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Funds</b>				
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)	<b>Total Funds</b>	<b>£103,870.94</b>		<b>£79,128.76</b>

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



<b>Net Assets</b>		£103,870.94		£79,128.76
<b>Represented By:</b>				
<b>Funds</b>				
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.				

<b>Bolton first Church of The Nazarene</b>				
<b>Notes to Accounts for the Period Ended 30 September 2020</b>				
		<b>2021-22</b>		<b>2020-21</b>
<b>Note 1</b>				
<b>Collections</b>				
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
<b>Note 2</b>				
<b>Other donations</b>				
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
<b>Note 3</b>				
Gift Aid Tax Rebate-	£0.00	£0.00	£0.00	
<b>Note 4</b>				
<b>Summary of Rental income</b>				
Rent - Kindergarten	£11,600.00		£9,600.00	
Rent - other	£40.00	£11,640.00		9,600.00
<b>Note 5</b>				
<b>Activities Income</b>				
Allsorts subs	£128.00	£128.00		
<b>Note 6</b>				
<b>"Sales"</b>				
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
--------------------------------	--	---------	--	---------

<b>Note 7</b>				
<b>Bank Interest</b>				
Church bank interest	3.10		£15.93	
prime time bank interest	0.00	£3.10		£16.13

<b>Note 8</b>				
<b>transfers / contra entries (income)</b>				
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

<b>Note 9</b>				
<b>Monies received as agent</b>				
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

<b>Note 11</b>				
<b>Repairs and replacements</b>				
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
------------	--	-----------	--	---------

<b>Note 12</b>				
<b>Gifts and Affiliation fees</b>				
College Award	£100.00		£100.00	
		£100.00		£100.00

<b>Note 13 G F sundry items</b>				
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

<b>Note 14 minibus costs</b>				
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

<b>Note 15</b>				
<b>Activities Expenditure</b>				
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		

<b>Note 16</b>				
<b>Contra-entries: Interdepartmental transfers as expenditure</b>				
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.

<b>Note 17</b>				
<b>"Agency" payments</b>				
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
<b>Note 18</b>				
<b>Double Booking</b>				
Leprosy Mission				
Heat and Light				
NMI transfer				
funeral donation				

<b>Note 19</b>				
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	<b>£53,554.00</b>			

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.

**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:

16/7/23



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

23<sup>rd</sup> June 2023

---

Minister: Rev Sue Aveyard email:- [susanaveyard@hotmail.com](mailto: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.
-------	--

---