



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

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

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

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

Reference and Administrative Information

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

Charity Trustees

Revd Susan Aveyard (Chairperson)	(ex officio)
Mrs Amanda Barnes	(resigned 19 th March 2023)
Mrs Catherine Joyce Barnes	(reappointed 19 th March 2023)
Mr Jonathan David Barnes	(reappointed 19 th March 2023)
Mr Peter Francis Barnes	(reappointed 19 th March 2023)
Mr Stephen Hulme	(reappointed 19 th March 2023)
Miss Carys Hannah Barnes	(reappointed 19 th March 2023)
Mr Jonathon Schofield	(reappointed 19 th March 2023)
Dr Michael Veal	(resigned 19 th March 2023)
Rev Erica Tuxworth	(appointed 19 th March 2023)
The Chairperson is ex officio by virtue of her office as Pastor of the Bolton First Church of the Nazarene	

Custodian Holding Trustee

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

Website www.nazarene.boltonlancs.uk

Bankers

Barclays Bank plc.
Bolton Branch
Victoria Square
Bolton

Independent Examiner

Atherton Tax Shop
140 Market Street
Atherton
M46 0DX

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

Structure, Governance and Management

Structure and Organisation

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

Charity Trustee Appointments

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

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

Governance and Wider Network

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

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

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

Risk Management

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

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

Objectives and Activities

Charitable Objectives

The charity has the following objectives:

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

Activities

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

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

Objectives and Activities (continued)

Public Benefit

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

Review of the Year

The aims for the year included:

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

Significant activities during the period include:

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

Achievements during the period include:

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

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

Objectives and Activities (continued)

Volunteers

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

Financial Review

Reserves

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

Financial Review of the Year

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

Declaration

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

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

Susan Aveyard

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Revd Susan Aveyard (Chairperson)

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

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

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

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

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

- to keep accounting records in accordance with Section 130 of the Charities Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met, or

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

David Edgar

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Independent Examiner

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

FFA FIPA

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

Date:

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

Summary of balances and income/expenditure for all departments

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

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

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

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

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

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

differs by £60 as explained above

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

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

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

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

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

Bolton first Church of The Nazarene
Notes to Accounts for the Period Ended 30 September 2023

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

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

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

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

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

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

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

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

ktots

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

Note 10

Money held on deposit

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

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

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

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

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

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

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

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

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

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

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

Heat and Light				
NMI transfer				

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



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

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

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

Bolton Nazarene Kindergarten

Balance Sheet detailed

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

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

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

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