

NORTH WATFORD CHURCH OF THE NAZARENE

England & Wales · Charity number 1159827

Details

Status Registered

Legal form CIO

Registered 2015-01-07

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

Contact

Address Church of the Nazarene
19 Balmoral Road
Watford
WD24 4ER

Phone 074521439811

Email marciacorreia77@hotmail.co.uk

Activities

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

Activities: To help promote the advancement of the Christian Faith. We hold: Church services for Christian worship, communion, prayer, Bible teaching. Special services to mark key occasions such as Christmas, Easter, weddings, funerals. Diverse mid week clubs and activities.

Classification

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

Geography

- Hertfordshire
- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£63,465	£65,371	-	-
2023-09-30	£69,718	£68,353	-	-
2022-09-30	£69,347	£46,641	-	-
2021-09-30	£22,192	£2,766	-	-
2020-09-30	£20,632	£43,366	-	-

Trustees

Name	Role	Appointed
Rev Jose Correia Junior	Chair	2021-04-25
Gracielli Gabardo		2021-04-25
Josue Gomes de Melo		2021-04-25
Rev Marcia Correia		2021-04-25
Rosana Ferreira do Nascimento		2023-01-31

NORTH WATFORD CHURCH OF THE NAZARENE

England & Wales - Charity number 1159827

Accounts

North Watford Church of The Nazarene

Report of the Board of Trustees for the year ended 30 September 2023

The Board of Trustees presents its report and financial statements for the year ended 30 September 2023

Reference and Administrative Information

Charity name: North Watford Church of the Nazarene
Charity Registration Number: 1159827
Principal Address: 19 Balmoral Road, Watford, WD24 4ER
Mailing Address: 70 Westfield Avenue, Watford, Herts, WD24 7HE. UK.

Board of Trustees

Rev. Jose Correia Junior (Chair) Mr Josue Gomes de Melo
Rev Marcia Correia (Contact) Mrs Rosana Nascimento
Mrs. Gracielle Gabardo

The Chairperson and contact are ex officio by virtue of their joint office as Pastors of North Watford Church of the Nazarene.

Holding/Custodian Trustee: Church of the Nazarene British Isles South District (A Charitable Company Limited by Guarantee: Company No 7028764)

Website: None

Bankers: Lloyds Bank: Account No: 02009809, Sort Code: 30-99-21, Name: Church of the Nazarene

Independent Examiner: Robert Dowty HP234GY

Structure, Governance and management

Structure and Organisation

The charitable incorporated organisation (CIO) was set up on 7 Jan 2015 with registration number 1159827. In 2020 the charity was temporarily mothballed pending the appointment of the New Board of Trustees by the previous church plant who were the main users of the church building. The New Board was formally appointed On 25 April 2021 and the running of and the assets of the charity passed to them on that date.

Trustee appointments

The Pastor(s) of the church are ex-officio members of the Board of Charity and their position is reviewed two years from appointment and then every four years after that. The remaining Trustees are elected annually by members of North Watford Church of the Nazarene at the annual general meeting held in or around March each year.

Governance and wider Network

The Board of Trustees meets 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/CIO is a member of the Church of the Nazarene British Isles South District (a Charitable Company Limited by Guarantee, Company No. 1133336), which in turn is a member of the Global Church of the Nazarene which has its headquarters in Lenexa USA.

The CIO is governed by an approved governing constituting document drawn up by Anthony Collins, Charity Solicitors, Birmingham and approved by the Charity Commission for England and Wales and HMR&C. The governing document is based on the Manual of the Global Church of the Nazarene where UK law permits.

North Watford Church of The Nazarene

Report of the Board of Trustees for the year ended 30 September 2023

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 Board of 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:

a) 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. b) To serve and enhance the local community.

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

General: The church has continued to grow and offers a spiritual and social hub for the Portuguese speaking community in Watford and the wider area around. Several events were held over the year which supported our aims of promoting the Christian faith and benefiting the local community such as a special event for couples. Work was also done on improving the church facilities for more effective use of the building.

The aims for the year included:

- Continuation of weekly Christian Worship meetings and promoting of the Christian faith in accordance with the principles of the Church of the Nazarene.
- Work with children and young people to promote the Christian faith and provide local social benefit.
- Continuing to develop links with local community, to enhance the involvement of the church with and 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, such as agencies include but not restricted to residents' groups, childminder groups, Scouts, etc.

Significant activities during the period include:

- Sunday worship services in the Nazarene tradition held in Portuguese language.
- Weekly Sunday school proving children with biblical knowledge.
- Regular Youth/Ladies and Men's ministry events opened to the community.
- Weekly meetings for spiritual and personal development, growth and education.
- Week-day use of the building by 'Honey's Nest' pre-school group to benefit the local community.
- Weekly use of the building by another Christian group, promoting services in an African language.

All services, activities and events were opened to the community with no restrictions.

Volunteers

North Watford Church of The Nazarene

Report of the Board of Trustees for the year ended 30 September 2023

The work planned, activities undertaken and achievements attained would have not been possible without the active involvement of members and friends of the charity without whom the work of the charity could not be realized. The board of Trustees is grateful for the work and support of all the members and friends of the North Watford Church of the Nazarene.

North Watford Church of The Nazarene

Report of the Board of Trustees for the year ended 30 September 2023 Financial Review and notes to the Accounts

The accounts of the charity have been prepared in accordance with the relevant Charity SORP.

Reserves

The charity does not have a formal 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 Board of Trustees reviews 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. The charity currently holds a little over £ 59,000.00 in savings.

Financial Review of the Year

The charity has continued to tailor the expenditure it incurs to the income received through Tithes and Offerings and rent for use of the building by other groups. The income for the year comprises tithes & offerings, donations and support funding from the Nazarene British Isles South District towards pastoral salary, plus hall rental. Finances continue to be healthy and this has facilitated a spend of over £19,000 this year on maintaining the church building and providing improved facilities. The church finishes the period in a strong position and while we have not increased our savings, neither have we needed to utilise them.

Church Income from all sources was £63,465.15 and Expenditure was £65,371.28.

Assets and Liabilities

Cash Funds Held at 30 Sept 2023: Cash Book: £12,324.31. Savings Account: £59,435.04. There is also an outstanding loan to our Pastor of £625 which will be carried forward to the next financial year.

Buildings and Land:

The Assets of the charity are as follows:

The property situate at 19 Balmoral Road, Watford, WD24 4ER. The legal title is held by the Incorporated Trust Corporation, Church of the Nazarene British Isles South District, Company Registered Number: 07028764, on behalf of the local Trustees. This is the church building and has an insured value of £1,904,644 (building and contents).

The property situate at 70 Westfield Avenue, Watford WD24 7HE, the legal title is held by the Incorporated Trust Corporation, Church of the Nazarene British Isles South District, Company Registered Number: 07028764, on behalf of the local Trustees. This is the church house (manse) and has an insured value of £432,088 (building only).

A full schedule of assets within the above properties, which includes white goods and equipment used in support of the activities of the church, can be made available upon request.

Investment Assets: None.

Liabilities: None.

Trustee Expenses

Pastoral Salary of £24,908.28 and pastoral expenses of £848.79. A total of 25,757.07 including salary and expenses were paid to Rev. Jose Correia Junior. No other Trustee received any remuneration or expenses in this year or the previous year. An estimated £4,000 was received in unrestricted funds (as tithes and offerings) from the Trustees.

Related Party Transactions

There were no related Party Transactions during this year or the previous year.

Plans for Future Periods

The Board of Trustees meets on a monthly basis to plan and look to the future of the charity.

Declaration:

North Watford Church of The Nazarene

Report of the Board of Trustees for the year ended 30 September 2023

The Trustees declare that they have approved the trustees' report above.



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
North Watford Church of the Nazarene

On accounts for the year
ended

30th September 2024

Charity no
(if any) 1159827

Set out on pages

3-4

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30/09/2024**

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

29/07/2025

Name:

Robert Dowty

Relevant professional
qualification(s) or body

N/A

(if any):

Address:

52 Sears Drive

Tring

HP23 4GY

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Finance Summary October 2023 to September 2024

		23/24	22/23
Opening Balance	£8,456.36	£8,456.36	£7,091.26
INCOME			
Tithes and Offerings	£29,091.34		£30,550.07
Nazarene BISD Support	£1,500.00		£6,000.00
Church Rental	£20,700.00		£19,900.00
Donations	£6,110.00		£12,915.39
Events	£3,630.73		£353.50
BISD Christmas Gift	£250.00		£0.00
Pastor Loan Payback	£2,000.00		
Donation from Oxford Church	£183.08		
Total Church Income 23/24		£63,465.15	£69,718.96
In and Out (non-income)			
Oxford rent (In)	£0.00		£1,080.00
Transfers In (from Savings)	£5,774.08		£0.00
Total money in 22/23		£69,239.23	£70,798.96
EXPENDITURE			
Church expenses			
Church Gas & Electricity	£5,348.37		£4,312.43
Church Insurance	£1,831.50		£1,630.07
Church Water	£348.19		£103.28
Church Building and Maintenance	£3,866.13		£19,628.89
Church Internet (Virgin Media)	£758.40		
Speakers fees and expenses	£85.00		£320.00
District Events	£323.68		£896.84
Other Events	£5,011.92		£2,332.10
Miscellaneous expenditure	£967.95		£145.00
To Oxford for rent owed	£0.00		£1,260.00
Fire Protection services	£294.00		£64.44
CCLI (Copyright) Licences	£399.30		£371.89
Media and Sound Equipment	£0.00		£2,279.17
DBS Licence and checks	£201.48		
Gifts to Eltham & Bolton Churches	£1,900.00		
Bible Study materials	£85.50		
TOTAL CHURCH		£21,421.42	£33,344.11
Pastoral Expenses			
Pastoral Salary	£24,908.28		£24,908.28
Love gift for Pastor	£250.00		£2,625.00
Loan to Pastor	£0.00		£2,625.00
Internet and Mobile	£277.81		£540.00
Pastor Summer School	£320.98		£0.00
TOTAL PASTORAL		£25,757.07	£30,698.28

Manse (Church house) Expenses

Manse Maintenance & Repair	£14,149.17	£0.00
Manse Home Insurance	£388.99	£351.70
Manse Water Bills (Affinity)	£273.10	£684.09
Manse Gas and Electric Bills	£1,134.23	£1,131.20
Manse Council Tax	£2,247.30	£2,144.48
TOTAL MANSE	£18,192.79	£4,311.47

Total Church Expenses 22/23 **£65,371.28** **£68,353.86**

Transfers Out (to Savings Account) £0.00 £0.00

In and Out (non-expense money)

Oxford Rent (Out) £0.00 £1,080.00

Total money out £65,371.28 £69,433.86

Year End Balances. (B/fwd + Income - Exp.) **£12,324.31** **£8,456.36**

Savings Account

Opening Balance	£0.96	22/23
Transfers from current a/c	£64,431.78	£64,047.88
Transfers to current a/c	£0.00	£0.00
Interest payments	£5,774.08	£0.00
Year end balance	£777.34	£383.90
	£59,435.04	£64,431.78

Outstanding Loan to Pastor **£625.00** **£2,625.00**

NORTH WATFORD CHURCH OF THE NAZARENE

England & Wales - Charity number 1159827

Accounts

North Watford Church of The Nazarene

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Rev Marcia Correia (Contact) Mrs Rosana Nascimento
Mrs. Gracielle Gabardo

The Chairperson and contact are ex officio by virtue of their joint office as Pastors of North Watford Church of the Nazarene.

Holding/Custodian Trustee: Church of the Nazarene British Isles South District (A Charitable Company Limited by Guarantee: Company No 7028764)

Website: None

Bankers: Lloyds Bank: Account No: 02009809, Sort Code: 30-99-21, Name: Church of the Nazarene

Independent Examiner: Kate Lees, 34 Hope Green, Watford, WD25 7HQ.

Structure, Governance and management:

Structure and Organisation

The charitable incorporated organisation (CIO) was set up on 7 Jan 2015 with registration number 1159827. In 2020 the charity was temporarily mothballed pending the appointment of the New Board of Trustees by the previous church plant who were the main users of the church building. The New Board was formally appointed On 25 April 2021 and the running of and the assets of the charity passed to them on that date.

Trustee appointments

The Pastor(s) of the church are ex-officio members of the Board of Charity and their position is reviewed two years from appointment and then every four years after that. The remaining Trustees are elected annually by members of North Watford Church of the Nazarene at the annual general meeting held in or around March each year.

Governance and wider Network

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North Watford Church of The Nazarene

Report of the Board of Trustees for the year ended 30 September 2023

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Charitable Objectives

The charity has the following objectives:

a) 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. b) To serve and enhance the local community.

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

General: The church has continued to grow and offers a spiritual and social hub for the Portuguese and English-speaking community in Watford and the wider area around. Several events were held over the year which supported our aims of promoting the Christian faith and benefiting the local community such as a special event for couples, youth, ladies and men. Work was also done on improving the church facilities for more effective use of the building.

The aims for the year included:

- Continuation of weekly Christian Worship meetings and promoting of the Christian faith in accordance with the principles of the Church of the Nazarene.
- Work with children and young people to promote the Christian faith and provide local social benefit.
- Continuing to develop links with local community, to enhance the involvement of the church with and 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, such as agencies include but not restricted to residents' groups, childminder groups, Scouts, etc.

Significant activities during the period include:

- Sunday worship services in the Nazarene tradition held in Portuguese language, translation system is available to attend English speaking too.
- Weekly Sunday school proving children with biblical knowledge.
- Regular Youth/Ladies and Men's ministry events opened to the community.
- Weekly meetings for spiritual and personal development, growth and education.
- Week-day use of the building by 'Honey's Nest' pre-school group to benefit the local community.
- Weekly use of the building by another Christian group, promoting services in an African language.

All services, activities and events were opened to the community with no restrictions.

Volunteers

The work planned, activities undertaken and achievements attained would have not been possible without the active involvement of members and friends of the charity without whom the work of the charity could not be realized. The board of Trustees is grateful for the work and support of all the members and friends of the North Watford Church of the Nazarene.

North Watford Church of The Nazarene

Report of the Board of Trustees for the year ended 30 September 2023

Financial Review and notes to the Accounts

The accounts of the charity have been prepared in accordance with the relevant Charity SORP.

Reserves

The charity does not have a formal 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 Board of Trustees reviews 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. The charity currently holds a little over £64,000 in savings.

Financial Review of the Year

The charity has continued to tailor the expenditure it incurs to the income received through Tithes and Offerings and rent for use of the building by other groups. The income for the year comprises tithes & offerings, donations and support funding from the Nazarene British Isles South District towards pastoral salary, plus hall rental. Finances continue to be healthy, and this has facilitated a spend of over £19,000 this year on maintaining the church building and providing improved facilities. The church finishes the period in a strong position and while we have not increased our savings, neither have we needed to utilise them.

Church Income from all sources was £69,718.96 and Expenditure was £68,353.87.

Assets and Liabilities

Cash Funds Held at 30 Sept 2023: Cash Book: £8,456.36. Savings Account: £64,431.78. There is also an outstanding loan to our Pastor of £2,625 which will be carried forward to the next financial year.

Buildings and Land:

The Assets of the charity are as follows:

The property situate at 19 Balmoral Road, Watford, WD24 4ER. The legal title is held by the Incorporated Trust Corporation, Church of the Nazarene British Isles South District, Company Registered Number: 07028764, on behalf of the local Trustees. This is the church building and has an insured value of £1,604,314 (building and contents).

The property situate at 70 Westfield Avenue, Watford WD24 7HE, the legal title is held by the Incorporated Trust Corporation, Church of the Nazarene British Isles South District, Company Registered Number: 07028764, on behalf of the local Trustees. This is the church house (manse) and has an insured value of £420,401 (building only).

A full schedule of assets within the above properties, which includes white goods and equipment used in support of the activities of the church, can be made available upon request.

Investment Assets: None.

Liabilities: None.

Trustee Expenses

Pastoral Salary of £24,908.28 and pastoral expenses of £540 were paid to Rev. Jose Correia Junior. No other Trustee received any remuneration or expenses in this year or the previous year. An estimated £4,000 was received in unrestricted funds (as tithes and offerings) from the Trustees.

Related Party Transactions

There were no related Party Transactions during this year or the previous year.

Plans for Future Periods

The Board of Trustees meets on a monthly basis to plan and look to the future of the charity.

Declaration:

The Trustees declare that they have approved the trustees' report above.

Finance Summary October 2022 to September 2023

		22/23	21/22
Opening Balance	£7,091.26	£7,091.26	£11,384.74
INCOME			
Late 20/21 Income			£355.97
Tithes and Offerings	£30,550.07		£24,821.76
Nazarene BISD Support	£6,000.00		£6,000.00
Church Rental	£19,900.00		£23,525.00
Donations	£12,915.39		£10,030.00
Events	£353.50		£560.00
Oxford Pastoral Salary Contribution	£0.00		£4,000.00
Oxford Offering	£0.00		£55.00
Total Church Income 22/23		<u>£69,718.96</u>	<u>£69,347.73</u>
In and Out (non-income)			
Oxford rent (In)	£1,080.00		£2,420.00
Transfers In (from Savings)			
	£0.00		
Total money in 22/23		<u>£70,798.96</u>	<u>£71,767.73</u>
EXPENDITURE			
Church expenses			
Church Gas	£1,390.40		£2,086.01
Church Electric	£2,922.03		£1,532.20
Church Insurance	£1,630.07		£1,459.20
Church Water	£103.28		£483.29
Church Building and Maintenance	£19,628.89		£2,193.21
Speakers fees and expenses	£320.00		£750.00
District Events	£896.84		£830.18
Other Events	£2,332.10		£1,340.50
Miscellaneous expenditure	£145.00		£225.48
To Oxford for rent owed	£1,260.00		£0.00
Fire Protection services	£64.44		£64.44
CCLI (Copyright) Licences	£371.89		£355.66
Media and Sound Equipment	£2,279.17		£1,060.05
HMRC	£0.00		£200.00
Translation Equipment	£0.00		£327.42
TOTAL CHURCH		<u>£33,344.11</u>	<u>£12,907.64</u>
Pastoral Expenses			
Pastoral Salary	£24,908.28		£26,983.97
Love gift for Pastor	£2,625.00		
Loan to Pastor	£2,625.00		
Internet and Mobile	£540.00		£540.00
Mileage	£0.00		£756.90
House move	£0.00		£90.00
TOTAL PASTORAL		<u>£30,698.28</u>	<u>£28,370.87</u>

Manse (Church house) Expenses		
Manse Maintenance & Repair	£0.00	£234.00
Manse Home Insurance	£351.70	£282.32
Manse Water Bills (Affinity)	£684.09	£539.98
Manse Gas and Electric Bills	£1,131.20	£1,435.68
Manse Council Tax	£2,144.48	£2,870.72
TOTAL MANSE	£4,311.47	£5,362.70
Total Church Expenses 22/23	<u>£68,353.86</u>	<u>£46,641.21</u>
Transfers Out (to Savings Account)	£0.00	£27,000.00
In and Out (non-expense money)		
Oxford Rent (Out)	£1,080.00	£2,420.00
Total money out	£69,433.86	£76,061.21
Year End Balances. (B/fwd + Income - Exp.)	<u>£8,456.36</u>	<u>£7,091.26</u>
Savings Account		
	22/23	21/22
Opening Balance	£64,047.88	£37,039.36
Transfers from current a/c	£0.00	£27,000.00
Transfers to current a/c	£0.00	£0.00
Interest payments	£383.90	£8.25
Year end balance	<u>£64,431.78</u>	<u>£64,047.88</u>
Outstanding Loan to Pastor	<u>£2,625.00</u>	



Section A Independent Examiner's Report

Report to the trustees/ members of

Charity Name North Watford Church of the Nazarene

On accounts for the year ended

30th September 2023 Charity no (if any) 1159827

Set out on pages

1 - 4 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/09/2023.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

K Lees

Date:

11/05/24

Name:

KATE LEES

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

Address:

34 HOPE GREEN
WATFORD
HERTS. WD25 7HQ

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[Empty disclosure box]

NORTH WATFORD CHURCH OF THE NAZARENE

England & Wales - Charity number 1159827

Accounts

North Watford Church of The Nazarene

Report of the Board of Trustees for the year ended 30 September 2022

The Board of Trustees presents its report and financial statements for the year ended 30 September 2022

Reference and Administrative Information

Charity name: North Watford Church of the Nazarene
Charity Registration Number: 1159827
Principal Address: 19 Balmoral Road, Watford, WD24 4ER
Mailing Address: 70 Westfield Avenue, Watford, Herts, WD24 7HE. UK.

Board of Trustees

Rev. Jose Correia Junior (Chair) Mr Josue Gomes de Melo
Rev Marcia Correia (Contact) Mrs Rosana Nascimento
Mrs. Gracielle Gabardo

The Chairperson and contact are ex officio by virtue of their joint office as Pastors of North Watford Church of the Nazarene.

Holding/Custodian Trustee: Church of the Nazarene British Isles South District (A Charitable Company Limited by Guarantee: Company No 7028764)

Website: None

Bankers: Lloyds Bank: Account No: 02009809, Sort Code: 30-99-21, Name: Church of the Nazarene

Independent Examiner: Kate Lees, 34 Hope Green, Watford, WD25 7HQ.

Structure, Governance and management

Structure and Organisation

The charitable incorporated organisation (CIO) was set up on 7 Jan 2015 with registration number 1159827. In 2020 the charity was temporally mothballed pending the appointment of the New Board of Trustees by the previous church plant who were the main users of the church building. The New Board was formally appointed On 25 April 2021 and the running of and the assets of the charity passed to them on that date.

Trustee appointments

The Pastor(s) of the church are ex-officio members of the Board of Charity and their position is reviewed two years from appointment and then every four years after that. The remaining Trustees are elected annually by members of North Watford Church of the Nazarene at the annual general meeting held in or around March each year.

Governance and wider Network

The Board of Trustees meets 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/CIO is a member of the Church of the Nazarene British Isles South District (a Charitable Company Limited by Guarantee, Company No. 1133336), which in turn is a member of the Global Church of the Nazarene which has its headquarters in Lenexa USA.

The CIO is governed by an approved governing constituting document drawn up by Anthony Collins, Charity Solicitors, Birmingham and approved by the Charity Commission for England and Wales and HMR&C. The governing document is based on the Manual of the Global Church of the Nazarene where UK law permits.

North Watford Church of The Nazarene

Report of the Board of Trustees for the year ended 30 September 2022

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 Board of 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:

a) 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. b) To serve and enhance the local community.

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

General: North Watford Church of the Nazarene new Board of Trustees was appointed on 25th April 2021. In 2022 a new board of Trustees was elected, which reflect the names above. In addition to North Watford, the board of Trustees and Pastoral team have oversight of a mission church in Oxford as an outreach activity.

The aims for the year included:

- Continuation of weekly Christian Worship meetings and promoting of the Christian faith in accordance with the principles of the Church of the Nazarene.
- Work with children and young people to promote the Christian faith and provide local social benefit.
- Continuing to develop links with local community, to enhance the involvement of the church with and 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, such as agencies include but not restricted to residents' groups, childminder groups, Scouts, etc.

Significant activities during the period include:

- Sunday worship services in the Nazarene tradition held in Portuguese language.
- Weekly Sunday school proving children with biblical knowledge.
- Regular Youth/Ladies and Men's ministry events opened to the community.
- Weekly meetings for spiritual and personal development, growth and education.
- Week-day use of the building by 'Honey's Nest' pre-school group to benefit the local community.
- Weekly use of the building by another Christian group, promoting services in an African language.

All services, activities and events were opened to the community with no restrictions.

Volunteers

The work planned, activities undertaken and achievements attained would have not been possible without the active involvement of members and friends of the charity without whom the work of the charity could not be realized. The board of Trustees is grateful for the work and support of all the members and friends of the North Watford Church of the Nazarene.

North Watford Church of The Nazarene

Report of the Board of Trustees for the year ended 30 September 2022

Financial Review and notes to the Accounts

The accounts of the charity have been prepared in accordance with the relevant Charity SORP.

Reserves

The charity does not have a formal 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 Board of Trustees reviews 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. The charity currently holds £64,000 in savings.

Financial Review of the Year

The charity has continued to tailor the expenditure it incurs to the income received through Tithes and Offerings and rent for use of the building by other groups. The income for the year comprises tithes & offerings, donations and support funding from the Nazarene British Isles South District and from the Oxford Church towards pastoral salary, plus hall rental. Donations and District support have meant finances have been healthy and the church finishes the period in a strong position. This level of support is not expected to continue throughout the next year so deposits into savings have created a good reserve buffer.

Church Income from all sources was £69,347.73 21 and Expenditure was £46,641.21. A total of £27,000 was transferred to the church savings account.

Assets and Liabilities

Cash Funds Held at 30 Sept 2023: Cash Book: £7091.26. Savings Account: £64,047.88

Buildings and Land:

The Assets of the charity are as follows:

The property situate at 19 Balmoral Road, Watford, WD24 4ER. The legal title is held by the Incorporated Trust Corporation, Church of the Nazarene British Isles South District, Company Registered Number: 07028764, on behalf of the local Trustees. This is the church building and has an insured value of £1,432,422 (building and contents).

The property situate at 70 Westfield Avenue, Watford WD24 7HE, the legal title is held by the Incorporated Trust Corporation, Church of the Nazarene British Isles South District, Company Registered Number: 07028764, on behalf of the local Trustees. This is the church house (manse) and has an insured value of £411,110 (building only).

A full schedule of assets within the above properties, which includes white goods and equipment used in support of the activities of the church, can be made available upon request.

Investment Assets: None.

Liabilities: None.

Trustee Expenses

Pastoral Salary of £26,983.97 and pastoral expenses of £1,386 were paid to Rev. Jose Correia Junior. No other Trustee received any remuneration or expenses in this year or the previous year. An estimated £4,000 was received in unrestricted funds (as tithes and offerings) from the Trustees.

Related Party Transactions

There were no related Party Transactions during this year or the previous year.

Plans for Future Periods

The Board of Trustees meets on a monthly basis to plan and look to the future of the charity.

Declaration:

The Trustees declare that they have approved the trustees' report above.

Finance Summary October 2021 to September 2022

		Totals	
		21/22	20/21*
Opening Balance	£11,384.74	£11,384.74	£3,627.53
INCOME			
Late 20/21 Income	£355.97		
Tithes and Offerings	£24,821.76		£7,543.60
Nazarene BISD Support	£6,000.00		£500.00
Church Rental	£23,525.00		£9,900.00
Donations	£10,030.00		
Events	£560.00		
Oxford Pastoral Salary Contribution	£4,000.00		
Oxford Offering	£55.00		£621.00
Total Church Income 21/22		<u>£69,347.73</u>	<u>£22,192.13</u>
In and Out (non-income)			
Oxford rent (In)	£2,420.00		£1,219.00
Total money in 21/22		<u>£71,767.73</u>	<u>£23,411.13</u>
EXPENDITURE			
Church expenses			
Church Gas	£2,086.01		£338.60
Church Electric	£1,532.20		£384.62
Church Insurance	£1,459.20		
Church Water	£483.29		
Church Building and Maintenance	£2,193.21		£56.64
Speakers fees and expenses	£750.00		
District Events (Ladies conf + Breakthru)	£475.00		£80.00
District Assembly	£355.18		
Other Events	£947.32		
Miscellaneous expenditure	£225.48		
Fire Protection services	£64.44		
CCLI (Copyright) Licences	£355.66		
Media and Sound Equipment	£1,060.05		
HMRC	£200.00		
Refreshments	£393.18		
Translation Equipment	£327.42		
TOTAL CHURCH		£12,907.64	£859.86
Pastoral Expenses			
Pastoral Salary	£26,983.97		
Internet and Mobile	£540.00		
Mileage	£756.90		£310.00
House move	£90.00		
TOTAL PASTORAL		£28,370.87	£310.00

Manse (Church house) Expenses

Manse Maintenance & Repair	£234.00		
Manse Home Insurance	£282.32		
Manse Water Bills	£539.98		
Manse Gas and Electric Bills	£1,435.68		£71.53
Manse Council Tax	£2,870.72		£195.00
TOTAL MANSE		£5,362.70	£266.53

Total Church Expenses 21/22 £46,641.21 **£46,641.21** **£1,436.39**

Transfers to Savings Account £27,000.00 £9,000.00

Total Out £73,641.21 £10,436.39

Year End Balances (B/fwd + In - Out) **£7,091.26** **£11,384.74**

In and Out (non-expense money)

Oxford Rent (Out) £2,420.00 £1,330.00

Transfer to Oxford Savings £260.00

Total In & Out £2,420.00 £12,026.39

Savings Account

Opening Balance £37,039.36 £28,038.04

Transfers from current a/c £27,000.00 £9,000.00

Interest payments £8.25 £1.32

Year end balance **£64,047.88** **£37,039.36**

Notes:

* Previous Period was 25/4/21 - 30/9/21 only, when charity was transferred to new Trustees

Opening balances 20/21 were transfers in from the church plant.

Previous Period Pastor's Salary was paid centrally from BISD.



Section A Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
North Watford Church of the Nazarene

**On accounts for the year
ended**

30th September 2022 **Charity no
(if any)** 1159827

Set out on pages

1-4
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30/09/2022**.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

**Independent
examiner's statement**

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed: K Lees Date: 27/04/24

Name: KATE LEES

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

Address: 34 HOPE GREEN
WATFORD
HERTS WD25 7HQ

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[Empty box for disclosure details]

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Oxford Pastoral Salary Contribution	£4,000.00		
Oxford Offering	£55.00		£621.00
Total Church Income 21/22		<u>£69,347.73</u>	<u>£22,192.13</u>
In and Out (non-income)			
Oxford rent (In)	£2,420.00		£1,219.00
Total money in 21/22		<u>£71,767.73</u>	<u>£23,411.13</u>
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District Assembly	£355.18		
Other Events	£947.32		
Miscellaneous expenditure	£225.48		
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CCLI (Copyright) Licences	£355.66		
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HMRC	£200.00		
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House move	£90.00		
TOTAL PASTORAL		£28,370.87	£310.00

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Manse Home Insurance	£282.32		
Manse Water Bills	£539.98		
Manse Gas and Electric Bills	£1,435.68		£71.53
Manse Council Tax	£2,870.72		£195.00
TOTAL MANSE		£5,362.70	£266.53

Total Church Expenses 21/22	£46,641.21	£46,641.21	£1,436.39
Transfers to Savings Account	£27,000.00		£9,000.00
Total Out		£73,641.21	£10,436.39
 Year End Balances (B/fwd + In - Out)		£7,091.26	£11,384.74

In and Out (non-expense money)

Oxford Rent (Out)	£2,420.00		£1,330.00
Transfer to Oxford Savings			£260.00
Total In & Out		£2,420.00	£12,026.39

Savings Account

Opening Balance	£37,039.36		£28,038.04
Transfers from current a/c	£27,000.00		£9,000.00
Interest payments	£8.25		£1.32
Year end balance	£64,047.88		£37,039.36

Notes:

* Previous Period was 25/4/21 - 30/9/21 only, when charity was transferred to new Trustees
Opening balances 20/21 were transfers in from the church plant.
Previous Period Pastor's Salary was paid centrally from BISS.

NORTH WATFORD CHURCH OF THE NAZARENE

England & Wales - Charity number 1159827

Accounts

North Watford Church of The Nazarene Report of the Board of Trustees for the year ended 30 September 2021

The Board of Trustees presents its report and financial statements for the year ended 30 September 2021.

Reference and Administrative Information

Charity name: North Watford Church of the Nazarene
Charity Registration Number: 1159827
Principal and Mailing Address: 19 Balmoral Road, Watford, WD24 4ER

Board of Trustees

Rev. Jose Correia Junior (Chair)	Rev. Marcia Correia (Contact)
Paola Alves Vasconcelos	Gracielli Gabardo
Kesiah Candido de Albuquerque	Jhonata de Almeida Guimaraes Alberton
Vitoria Campos Assis	Dirceu Marques de Nobrega.
Josue Gomes de Melo	Carole Joy Dowty
Robert Frederick Dowty	

The Chairperson and Contact are ex-officio by virtue of their joint office as Pastors of North Watford Church of The Nazarene.

Holding/Custodian Trustee: Church of the Nazarene British Isles South District (A Charitable Company Limited by Guarantee: Company No 7028764)

Website: None

Bankers: Lloyds Bank: Account No: 02009809, Sort Code: 30-99-21 Name: Church of the Nazarene.

Independent Examiner: Kate Lees, 34 Hope Green, Watford, WD25 7HQ.

Structure, Governance and management

Structure and Organisation

The charitable incorporated organisation (CIO) was set up on 7 Jan 2015 with registration number 1159827. In 2020 the charity was temporarily mothballed pending the appointment of a new Board of Trustees by the previous church plant who were the main users of the church building. The new Board was formally appointed on 25th April 2021 and the running of and assets of the charity passed to them on that date.

Trustee Appointments

The Pastor(s) of the church are ex-officio members of the Board of Charity Trustees and their position is reviewed two years from appointment and then every four years after that. The remaining Trustees are elected annually by the members of North Watford Church of The Nazarene at the annual general meeting held in or around March each year.

Governance and Wider Network

The Board of Trustees meets 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/CIO is a member of the Church of The Nazarene British Isles South District (a Charitable Company Limited by Guarantee, Company No 7028764; Charity No 1133336) which in turn is a member of The Global Church of The Nazarene which has its headquarters in Lenexa, USA.

The CIO is governed by an approved governing constituting document drawn up by Anthony Collins, Charity Solicitors, Birmingham and approved by the Charity Commission for England and Wales and HMR&C. The governing document is based on the Manual of the Global Church of The Nazarene where UK law permits.

North Watford Church of The Nazarene

Report of the Board of Trustees for the year ended 30 September 2021

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 Board of 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:

- a) 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.
- b) To serve and enhance the local community.

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

General: From October 2020 until 24th April 2021 the Charity was temporarily mothballed following the merger of the former membership with the Watford Woodside Community Church of the Nazarene. On 25th April 2021 a new Board of Trustees was appointed from the membership of the former church plant in the North Watford church building. This review therefore covers the period of 25th April 2021 until 30th September 2021. The Board of Trustees and Pastoral Team also have oversight of a church mission to Oxford as an outreach activity.

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.
- Work with children and young people to promote the Christian faith and provide local social benefit.
- Continuing to develop links with the local community, to enhance the involvement of the church with and 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, such agencies include but are not restricted to residents groups, childminder groups, Scouts, etc.

Significant activities during the period include:

- Weekly Sunday worship services in the Nazarene tradition held in Portuguese language.
- Weekly meetings for spiritual and personal development, growth and education.
- Week-day use of the building by 'Honey's Nest' pre-school group to benefit the local community.
- Provision of the building for community activities (currently suspended due to Covid).
- Availability for weddings and funerals and other services of significance when permitted under covid-19 restrictions.

Achievements during the period included:

North Watford Church of The Nazarene
Report of the Board of Trustees for the year ended 30 September 2021

- Growth of the church membership in ministering to the Portuguese speaking community.
- Growth popularity of Honey's Nest Pre-school group.

Of course the work of the church and the pre-school were severely impacted by the Covid-19 lockdown, but membership and giving were strong once normal activities were permitted to resume.

Volunteers

The work planned, activities undertaken and achievements attained would not have been possible without the active involvement of members and friends of the charity without whom the work of the charity could not be realized. The Board of Trustees is grateful for the work and support of all the members and friends of North Watford Church of The Nazarene.

Financial Review and notes to the Accounts

The accounts of the charity have been prepared in accordance with the relevant Charity SORP.

Reserves

The charity does not have a formal 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 Board of Trustees reviews 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 to tailor the expenditure it incurs to the income received through Tithes and Offerings and rent for use of the building by other groups. The income for the year comprises money brought forward from the church plant accounts, plus tithes and offerings and hall rental income for the period from April 25th to the end of the financial year. Finances have been generally healthy in that Income significantly exceeded expenditure, due in large part to central funding for the pastoral salary until the end of this financial period.

Income was £22,192 (including a transfer in of £3627 from the preceding church plant funds), while expenditure was £2,766.

Assets and Liabilities

Cash Funds Held at 30 Sept 2021: Cash Book: £11,384. Deposit Accounts: £42,842.

Buildings and Land:

The Assets of the charity are as follows:

The property situate at 19 Balmoral Road, Watford, WD24 4ER. The legal title is held by the Incorporated Trust Corporation, Church of the Nazarene British Isles South District, Company Registered Number: 07028764, on behalf of the local Trustees. This is the church building and has an insured value of £1,258,631

The property situate at 70 Westfield Avenue, Watford WD24 7HE, the legal title is held by the Incorporated Trust Corporation, Church of the Nazarene British Isles South District, Company Registered Number: 07028764, on behalf of the local Trustees. This is the church house (manse) and has an insured value of £353,054 (building only).

A full schedule of assets within the above properties, which includes white goods and equipment used in support of the activities of the church, can be made available upon request.

Investment Assets: None.

Liabilities: None.

Trustee Expenses

For this transition period there were no pastoral salary payments incurred by the charity as these were covered centrally. Pastoral expenses of £390 were paid. Future salaries will be paid by the charity directly from the next financial period.

No other Trustee received any remuneration or expenses in this year or the previous year.

An estimated £2000 was received in unrestricted funds (as tithes and offerings) from the Trustees.

**North Watford Church of The Nazarene
Report of the Board of Trustees for the year ended 30 September 2021**

Related Party Transactions

There were no related Party Transactions during this year or the previous year.

Plans for Future Periods

The Board of Trustees meets on a monthly basis to plan and look to the future of the charity.

Declaration

The Trustees declare that they have approved the trustees' report above.



Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name
North Watford Church of the Nazarene

On accounts for the year ended

30th September 2021

Charity no (if any)

1159827

Set out on pages

1-5

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/09/2021.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

K Lees

Date:

19/06/23

Name:

KATE LEES

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

Address:

34 HOPE GREEN
WATFORD
HERTS WD25 7HQ

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

A large, empty rectangular box with a thin black border, intended for the examiner to provide details of any items they wish to disclose. The box is currently blank.

FINANCE SUMMARY 2020 - 2021

INCOME 2020 - 2021				
Tithes & Offerings	Tithes & Offerings	£ 7,543.60		£ 7,543.60
	Oxford Tithes & Offerings	£ 621.00		£ 621.00
Departments				
	WEF	£ -	£ -	
	C & Y	£ -	£ -	
				£ -
Miscellaneous				
	Hall Rental	£ 9,900.00		
	Gift Aid	£ -		
	Refunds	£ -		
	Miscellaneous	£ 500.00		
	In & Out Funds	£ -		
	Transfers (note 1)	£ 4,846.53		£ 15,246.53
	Bank total 30-09-21		TOTAL	£ 23,411.13
	Less Transfers in from savings	£ 1,219.00	Actual Income	£ 22,192.13

Notes:

1. Includes £3627.53 transfer in from new church plant = April 21 opening balance, plus £1219 transferred from Oxford savings account.

EXPENDITURE 2020 - 2021

Pastoral		Item total	Subtotal	Dept Total	Total
	Salary & NIC	£ -			
	Mileage	£ -			
	Conference	£ 310.00			
	Total		£ 310.00	£ 310.00	
Buildings					
Church	Gas	£ 338.60			
Church	Electric	£ 384.62			
Church	Water	£ -			
Church	Insurance	£ -			
Church	Maintenance & Repairs	£ 56.64	£ 779.86		
Manse	Gas/Electric	£ 71.53			
Manse	Water	£ -			
Manse	Council Tax	£ 195.00			
Manse	Phone & Internet	£ -			
Manse	Insurance	£ -			
Manse	Maintenance & Repairs	£ -	£ 266.53	£ 1,046.39	
Departments					
C&Y	Lit	£ -			
C&Y	Camp	£ -			
C&Y	Other	£ 80.00	£ 80.00		
	WEF	£ -	£ -		
				£ 80.00	
Miscellaneous					
	Domestic Budgets	£ -			
	CCLI	£ -			
	Additional District Giving	£ -			
	Printing	£ -			
	DBS	£ -			
	Oxford Rent	£ 1,330.00			
	Bank Charges	£ -			
	Misc Charges (Transfers).	£ -			
	In & Out	£ -		£ 1,330.00	
				TOTAL	£2,766.39

Transfers to savings	£ 9,260.00	£ 9,260.00
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BANK RECONCILIATION

BANK RECONCILIATION		
Cash book balance forward September 2020		£ -
Income Oct 2020 - Sept 2021 (+)	£ 23,411.13	£ 23,411.13
Expenditure Oct 2020 - Sept 2021 (-)	£ 2,766.39	£ 20,644.74
Less transfers to savings (-)	£ 9,260.00	£ 11,384.74
Cash book balance 30th September 2021		£ 11,384.74
As per bank statement 30-9-2021		
		£ 11,384.74
Paid in outstanding (+)	£ -	£ 11,384.74
Debits not on statement (-)	£ -	£ 11,384.74
Adjust bank balance		£ 11,384.74
Reconciliation		
Bank Balance	£11,384.74	
Cash Book Balance	£11,384.74	
Difference	£0.00	
NW Saving Account Balance as of 30-09-2021		£37,039.36
Oxford Saving Account Balance as of 30-09-2021		£5,803.41

NORTH WATFORD CHURCH OF THE NAZARENE

England & Wales - Charity number 1159827

Accounts

North Watford Church of The Nazarene Report of the Board of Trustees for the year ended 30 September 2020

The Board of Trustees presents its report and financial statements for the year ended 30 September 2020.

Reference and Administrative Information

Charity name:	North Watford Church of the Nazarene
Charity Registration Number:	1159827
Principal Address:	19 Balmoral Road, Watford, WD24 4ER
Mailing Address:	c/o Woodside Community Church, The Brow, Watford, WD25 7NW

Board of Trustees

Rev. Erica Tuxworth (Chair)
Mr. Robert Dowty (Secretary)
Mrs. Carole Dowty

The Chairperson is ex officio by virtue of her office as Pastor of Watford Woodside Community Church of the Nazarene, incorporating North Watford Church of The Nazarene.

Holding/Custodian Trustee: Church of the Nazarene British Isles South District (A Charitable Company Limited by Guarantee: Company No 7028764)

Website: www.watfordnazarene.org.uk

Bankers: Lloyds Bank

Independent Examiner: Ms. Gillian Flitt, 37 Finch Lane, Bushey, Herts.

Structure, Governance and management

Structure and Organisation

The charitable incorporated organisation (CIO) was set up on 7 Jan 2015 with registration number 1159827. The church merged with the Woodside Community Church of the Nazarene (WCCN) in 2019, although separate registration has been maintained while the future of the North Watford Church is determined. The charity is mothballed as at 30 Sept 2020, pending the formation of a new Board representing the current users of the building.

Trustee Appointments

In February 2019 the membership of North Watford Church of the Nazarene merged with Watford Woodside Community Church of the Nazarene (registration no 1159330). A joint Board of Trustees was elected and therefore the Woodside Community Church Trustees also acted as Trustees of the North Watford Church. However, as of Sept 2020 the charity is mothballed and the current church plant group who meet in the building is expected to appoint a new Board of Trustees and take over the running of the CIO during 2020/21. A small subset of WCCN Trustees remain as trustees to facilitate the transition.

The Pastor of the church is ex-officio chairperson of the Board of Charity Trustees and their position is reviewed two years from appointment and then every four years after that, most recently in 2019.

Governance and Wider Network

The Board of Trustees meets 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/CIO is a member of the Church of The Nazarene British Isles South District (a Charitable Company Limited by Guarantee, Company No 7028764; Charity No 1133336) which in turn is a member of The Global Church of The Nazarene which has its headquarters in Lenexa, USA.

North Watford Church of The Nazarene

Report of the Board of Trustees for the year ended 30 September 2020

The CIO is governed by an approved governing constituting document drawn up by Anthony Collins, Charity Solicitors, Birmingham and approved by the Charity Commission for England and Wales and HMR&C. The governing document is based on the Manual of the Global Church of The Nazarene where UK law permits.

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 Board of 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:

- a) 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.
- b) To serve and enhance the local community.

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

General: North Watford Church of the Nazarene merged with Woodside Community Church of the Nazarene at the joint Annual Church meeting of March 2019. In this financial year finances were also merged, with the exception of the North Watford Church and Manse buildings, which remain assets of the North Watford CIO. This was at the request of the British Isles South District Church of the Nazarene, who hope to re-start the CIO in 2020-21 when the current church plant group is sufficiently established to be in a position of appoint a new Board of Trustees who will take over the running of the CIO in due course.

During this financial year the North Watford campus continued to be well utilized until March 2020 when the Covid-19 pandemic caused it to be temporarily closed. We had two church groups meeting in the building on Sundays, plus a pre-school operates in the building from Monday to Friday. These have provided rental income which has covered all running costs and allowed the finances to grow to a healthy level. At the end of this financial year all income from the building and manse, which is temporarily let to a church family, has been gifted to the church plant to allow them to take over responsibility for running of the church buildings.

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.
- Work with children and young people to promote the Christian faith and provide local social benefit.
- Continuing to develop links with the local community, to enhance the involvement of the church with and relevant local agencies on behalf of the local community.

North Watford Church of The Nazarene
Report of the Board of Trustees for the year ended 30 September 2020

- Continue to partner with and make the church building available to relevant local agencies seeking to benefit the local community, such agencies include but are not restricted to residents groups, childminder groups, Scouts, etc.

Significant activities during the period include:

- Weekly Sunday worship services in the Nazarene tradition held in Portuguese language by a new church plant group (given free rental of the church facilities).
- Weekly worship services conducted by another evangelical Christian group also on Sundays.
- Weekly meetings for spiritual and personal development, growth and education.
- Week-day use of the building by 'Honey's Nest' pre-school group to benefit the local community.
- Provision of the building for community activities (currently suspended).
- Availability for weddings and funerals and other services of significance when permitted under covid-19 restrictions.

Achievements during the period included:

- Integration of the North Watford and Woodside finances.
- Growth of the Nazarene Church plant ministering to the Portuguese speaking community.
- Growth popularity of Honey's Nest Pre-school group.

Of course the work of the church and the pre-school were severely impacted by the government imposed Covid-19 lock-down, but the healthy finances reported last year formed a good basis to minimise the financial impacts and allow the church to resume worship services later in the year. It also impacted the ability of the church plant to form and appoint a Board of Trustees to take over the work of the CIO and this is now targeted for the 20/21 church year.

Volunteers

The work planned, activities undertaken and achievements attained would not have been possible without the active involvement of members and friends of the charity without whom the work of the charity could not be realized. The Board of Trustees is grateful for the work and support of all the members and friends of North Watford Church of The Nazarene and Watford Woodside Community Church of the Nazarene.

Financial Review and notes to the Accounts

The accounts of the charity have been prepared in accordance with the relevant Charity SORP.

Reserves

The charity does not have a formal 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 Board of Trustees reviews 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 to tailor the expenditure it incurs to the income received through rent for use of the building. With the merge of membership with Woodside Community Church in February 2019 all Tithes and Offerings after this date were paid directly into the Woodside church account and there is therefore no income from this source. However, rental income from the two church groups and the pre-school group was £9575 and £8577 was spent on the church running costs, resulting in a small surplus of income. Additionally £3420 was spent on Manse expenses, including £2000 for a new shed. The accounts show £9820 in income in December as transfers from Woodside, which was a levelling up repayment for money spent from the North Watford Account in November while Woodside had no access to their own funds following a change of treasurer; This includes £1707 in salary for Pastor Erica and £5146 for staging for the Woodside sanctuary.

After payment of expenses for the year the remaining balance was transferred to the main Woodside Community Church of the Nazarene Account and the North Watford Accounts closed. Transfers to Woodside are shown under the Miscellaneous Charges heading in the expenses sheet.

The balance of £8062 from the closure of the deposit account was donated to the new Portuguese speaking church plant group to enable them to take over running the church building. This was money that had been specifically gifted for use at North Watford.

The income from and maintenance responsibility for the church building passes to the new church plant in 20/21 to give them more autonomy over use of the building. Manse income and expenditure will be accounted through the Woodside accounts going forward until it is determined whether the manse will be required by the church plant in future for pastoral use.

Assets and Liabilities

Cash Funds Held at 30 Sept 2020: Cash Book: £0. Deposit Account: £0.

Buildings and Land:

The Assets of the charity are as follows:

The property situate at 19 Balmoral Road, Watford, WD24 4ER. The legal title is held by the Incorporated Trust Corporation, Church of the Nazarene British Isles South District, Company Registered Number: 07028764, on behalf of the local Trustees. This is the church building and has an insured value of £1,120,176.

The property situate at 70 Westfield Avenue, Watford WD24 7HE, the legal title is held by the Incorporated Trust Corporation, Church of the Nazarene British Isles South District, Company Registered Number: 07028764, on behalf of the local Trustees. This is the church house (manse) and has an insured value of £340,621 (building only).

A full schedule of assets within the above properties, which includes white goods and equipment used in support of the activities of the church, is available upon request.

North Watford Church of The Nazarene
Report of the Board of Trustees for the year ended 30 September 2020

These building assets came under the custodianship of the Watford Woodside Church of the Nazarene following the merger of members and Trustee Boards in February 2019 but have remained property of this CIO at the request of the Church of the Nazarene British Isles South District in anticipation of the new church plant taking over the running of the CIO in due course.

Investment Assets: None.

Liabilities: None.

Trustee Expenses

No Trustees received any remuneration or expenses in this year or the previous year.

Related Party Transactions

There were no related Party Transactions during this year or the previous year.

Plans for Future Periods

The Board of Trustees meets on a monthly basis to plan and look to the future of the charity. Since the merge with the Woodside Community Church of the Nazarene the current plan for the North Watford Church is to generate sufficient income, through rental to other church and community groups, in order to maintain the church in good order. It is expected that in 2020/21 the Portuguese speaking Nazarene church plant will become a properly organized church and take over the responsibility for the North Watford buildings and trusteeship of the charity.

Declaration

The Trustees declare that they have approved the trustees' report above.



Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name
NORTH WATFORDS CHURCH OF THE NAZARENE

On accounts for the year ended

30TH SEPT 2020 Charity no (if any) 1159827

Set out on pages

1-3 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/9/20.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable. N/A

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed: GM Flitt

Date: 27/1/22

Name: GILLIAN FLITT

Relevant professional qualification(s) or body

NONE

(if any):

Address:

Section B **Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

FINANCE SUMMARY 2019 - 2020

INCOME 2019 - 2020				
Tithes & Offerings	Tithes & Offerings	£	-	£ -
YP Fund	Youth Pastor Fund	£	-	£ -
Departments				
	WEF	£	-	£ -
	C & Y	£	-	£ -
				£ -
Miscellaneous				
	Hall Rental	£	9,575.00	
	Gift Aid	£	-	
	Refunds	£	1,037.02	
	Miscellaneous	£	200.00	
	In & Out Funds	£	-	
	Transfers	£	9,820.48	£ 20,632.50
			TOTAL	£ 20,632.50

EXPENDITURE 2019 - 2020					
Pastoral					
Senior	Salary & NIC	£	1,707.77		
Senior	Mileage	£	-		
Senior	Conference	£	-	£	1,707.77
Associate	Salary	£	-	£	-
				£	1,707.77
Buildings					
Church	Gas	£	873.64		
Church	Electric	£	520.06		
Church	Water	£	45.53		
Church	Insurance	£	1,299.59		
Church	Cleaning	£	-		
Church	Maintenance & Repairs	£	5,838.75	£	8,577.57
Manse	Gas/Electric	£	1,180.91		
Manse	Water	£	15.86		
Manse	Council Tax	£	-		
Manse	Phone & Internet	£	-		
Manse	Insurance	£	223.35		
Manse	Maintenance & Repairs	£	2,000.00	£	3,420.12
				£	11,997.69
Departments					
C&Y	Lit	£	74.20		
C&Y	Camp	£	3,192.00		
C&Y	Other	£	329.19	£	3,595.39
	WEF	£	224.45	£	224.45
	Open Door	£	202.29	£	202.29
				£	4,022.13
Miscellaneous					
	Domestic Budgets	£	-		
	CCLI	£	332.60		
	Additional District Giving	£	-		
	Printing	£	-		
	DBS	£	-		
	Churches Together	£	-		
	Bank Charges	£	-		
	Misc Charges	£	25,306.30		
	In & Out	£	-		£
					25,638.90
				TOTAL	£43,366.49

BANK RECONCILIATION			
Cash book balance forward September 2019		£	22,733.99
Income Oct 2019 - Sept 2020 (+)	£	20,632.50	£
Expenditure Oct 2019 - Sept 2020 (-)	£	43,366.49	£
Cash book balance 30th September 2020			£
			-
As per bank statement 30-9-2020			£
			-
Paid in outstanding (+)	£	-	£
Debits not on statment (-)	£	-	£
Adjust bank balance			£
			-
Reconciliation			
Bank Balance		£0.00	
Cash Book Balance		£0.00	
Difference		£0.00	
Church Saving Account Balance as of 30-09-2020			£0.00