

## **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](http://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.

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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.

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- 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.

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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

30<sup>TH</sup> 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:

39 FINCH LANE

BUSHEY

HERTS

## 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				
<b>Tithes &amp; Offerings</b>	Tithes & Offerings	£ -		£ -
<b>YP Fund</b>	Youth Pastor Fund	£ -		£ -
<b>Departments</b>				
	WEF	£ -	£ -	
	C & Y	£ -	£ -	
				£ -
<b>Miscellaneous</b>				
	Hall Rental	£ 9,575.00		
	Gift Aid	£ -		
	Refunds	£ 1,037.02		
	Miscellaneous	£ 200.00		
	In & Out Funds	£ -		
	Transfers	£ 9,820.48		£ 20,632.50
			<b>TOTAL</b>	<b>£ 20,632.50</b>



<b>EXPENDITURE 2019 - 2020</b>					
<b>Pastoral</b>					
Senior	Salary & NIC	£ 1,707.77			
Senior	Mileage	£ -			
Senior	Conference	£ -	£ 1,707.77		
Associate	Salary	£ -	£ -	£ 1,707.77	
<b>Buildings</b>					
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	
<b>Departments</b>					
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	
<b>Miscellaneous</b>					
	Domestic Budgets	£ -			
	CCLI	£ 332.60			
	Additional District Giving	£ -			
	Printing	£ -			
	DBS	£ -			
	Churches Together	£ -			
	Bank Charges	£ -			
	Misc Charges	£ 25,306.30			
	In & Out	£ -		£ 25,638.90	
				<b>TOTAL</b>	<b>£43,366.49</b>

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