



MANCHESTER BROOKLANDS CHURCH OF THE NAZARENE

Registration Number 1159881

Board of Trustees' Report

And

Financial Statements

for the Year Ended 30 September 2020

MANCHESTER BROOKLANDS CHURCH OF THE NAZARENE

BOARD OF TRUSTEES' REPORT AND FINANCIAL

STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

Contents

REPORT OF THE BOARD OF TRUSTEES	3
REFERENCE AND ADMINISTRATIVE INFORMATION.....	3
BOARD OF TRUSTEES	3
HOLDING/CUSTODIAN TRUSTEE	4
BANKERS.....	4
INDEPENDENT EXAMINER.....	4
REPORT OF THE BOARD OF TRUSTEES	5
STRUCTURE, GOVERNANCE AND MANAGEMENT.....	5
Structure and Organisation	5
Trustee Appointments	5
Governance and Wider Network.....	5
RISK MANAGEMENT	6
OBJECTIVES AND ACTIVITIES	6
Charitable Objectives	6
Public Benefit	6
Review of the Year.....	6
Significant activities during the period include:.....	7
Achievements during the period include:	7
Plans for Future Periods.....	8
Volunteers	8
FINANCIAL REVIEW	8
Reserves	8
Financial Review of the Year.....	8
DECLARATION	9
TREASURER'S REPORT 2020	10
MANCHESTER BROOKLANDS CHURCH OF THE NAZARENE REPORT.....	10
A1 Receipts	10
A2 Payments	11
MANCHESTER BROOKLANDS SAVINGS ACCOUNT REPORT.....	11
MANCHESTER BROOKLANDS NYI/KIDS CHURCH ACCOUNT REPORT	11
BALANCES AS AT 03 FEBRUARY 2019	12

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 : Manchester Brooklands Church of the Nazarene
 Charity Registration Number : 1159881
 Principal Address : 5 Rackhouse Road, Manchester, M23 0BE
 Website : www.brooklandschurch.uk

BOARD OF TRUSTEES

Rev Karl Stanfield	Chairperson	Ex-Officio (appointed 15 February 2015)
Mark Bolton	Secretary	(appointed: 15 February 2015)
Sheila Strong	Treasurer	(appointed: 15 February 2015)
William T Graham	Trustee	(appointed: 15 February 2015)
Lucy Frost	Trustee	(appointed: 26 February 2017)
Jack Bolton	Trustee	(appointed: 26 February 2017)
Nicola Arnett	Director of Kids Church	(appointed: 23 February 2020)
Dean Stanfield	Trustee	(appointed: 23 February 2020)
Simona Stanfield	Trustee	(appointed: 23 February 2020)
Mark Rotheram	Trustee	(appointed: 23 February 2020)
Jon Fisher	Trustee	(appointed: 23 February 2020 resigned 28 October 2020)

The Chairperson is ex-officio by virtue of his office as Pastor of Manchester Brooklands Church of the Nazarene and the NYI, NMI and Children's Ministry representatives (where appointed) are also ex-officio by virtue of their office within the Church.

HOLDING/CUSTODIAN TRUSTEE

Church of the Nazarene British Isles South District
(A Charitable Company Limited by Guarantee: Company No 7028764)
112 Cranbourne Road
Ashton-Under-Lyne
Lancashire
OL7 9BW

BANKERS

Barclays Bank plc
Manchester City Office
Leicestershire
LE87 2BB

INDEPENDENT EXAMINER

Mrs Hayley Pell
39 Beresford Road
Chapel-en-le-Frith
Derbyshire
SK23 9AA

REPORT OF THE BOARD OF TRUSTEES

The Board of Trustees present the following report for the year ended 30 September 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure and Organisation

The charitable incorporated organisation (CIO) was set up on 09 January 2016 with registration number 1159881.

Trustee Appointments

The Pastor of the Church is ex-officio Chairperson of the Board of Trustees, and his position is reviewed after two years, and then every four years thereafter.

The remaining Trustees are normally elected annually or biannually by the members of the Manchester Brooklands Church of the Nazarene.

Governance and Wider Network

The Board of Trustees meets regularly each month 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 Manchester Brooklands Church of the Nazarene Charitable Incorporated Organisation (CIO) is one of the churches within 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 Eurasia Region of the global Church of the Nazarene which has its headquarters at Church of the Nazarene, Global Ministry Center, 17001 Prairie Star Parkway, Lenexa, Kansas, USA, 66220

The governing documents of the Manchester Brooklands Church of the Nazarene are: The Constitution of the Manchester Brooklands Church of the Nazarene (as approved by the Charity Commission of England & Wales, latest edition dated 12 December 2014), and the rules and provisions of the Manual as updated from time to time (currently: Church of the Nazarene Manual 2017-2021 (Kansas City: Nazarene Publishing House, Kansas City, Missouri, U.S.A., 2013) insofar as these

rules and provisions are not inconsistent with any provision of the Constitution of the Manchester Brooklands Church of the Nazarene, or UK Charity Law.

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. There has been further work on these in the past year.

The Board of Trustees, in considering this important task, take direction from ongoing 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

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. This was carried out in a Covid-19 friendly way, providing online worship services.

- † Work with children and young people to promote the Christian faith and provide local social benefit. An aspect of this was only carried out online.
- † Continuation of weekly meetings for the more mature individuals in the local area, where possible online.
- † Continuing to develop links with the local community, enhance the involvement of the Church with and relevant local agencies on behalf of the local community, in accordance with recent government regulations.
- † 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 Manchester City Council, the NHS, and Pennine Care NHS Foundation Trust.

Significant activities during the period include:

- † Weekly worship services conducted by Revd Karl Stanfield with assistance and input from the Church Board, Church Support Worker and other approved persons. A children's Kids Church operates during part of the weekly service. As from 29 March 2020 Church services, including a Kids Spot, were either pre-recorded or streamed live via online media.
- † Weekly meetings for spiritual and personal development, growth and encouragement were carried out using Zoom, as well as regular streamed recorded and live services.
- † While some services to people and community have ceased until government regulations allow, some delivered printed, telephone, and doorstep ministries have continued, together with compassionate ministry and visitation especially to the needy, sick, and terminally ill; together with funeral services.

–Achievements during the period include:

- † Continued growth of the membership and attendance at the Church and of their spiritual and personal development.

Plans for Future Periods

The Board of Trustees meets on a monthly basis to plan and look to the future of the Charity. Current proposals include:

- ✚ Continued practical improvements to our premises;
- ✚ strengthening of the faith of our membership through various online links; and
- ✚ opportunities for Christian expression.

Volunteers

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

FINANCIAL REVIEW

Reserves

The Charity does not have a policy on Reserves as the expenditure and work of the Charity is reliant upon the ongoing support, tithes and offerings of the members and friends received at the weekly meetings. The 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

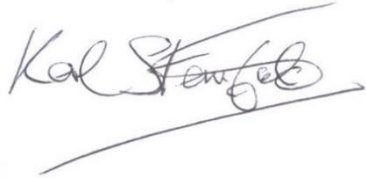
The Charity has continued throughout the year to meet and tailor the expenditure it incurs to the income received through rent for use of the building and through the tithes, offerings and donations received. There is much more that the Board of Trustees would like to do and we continue to explore these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

The Receipts and Payment Account shows that there was a net surplus in cash funds during the year of £419.

DECLARATION

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

Signed on behalf of the Charity's Trustees on 18 JANUARY 2021 .



REVD KARL STANFIELD

Chairman



MARK BOLTON

Secretary

TREASURER'S REPORT 2020

Pastor, Church Board and Members

The Bible says in 2 Corinthians 9:7 says:

Each one must give as he has decided in his heart, not reluctantly or under compulsion, for God loves a cheerful giver.

The Coronavirus pandemic has affected normal life as we knew it. Church on-line has become the norm, wearing masks to go shopping, washing our hands with sanitiser several times a day, singing happy birthday for 20 seconds as we wash our hands, greeting neighbours from a distance, and so many other things we took for granted. Satan thought he had driven us out of Church, but in fact, he has taken Church back into the home.

Please find attached the Independent Examiner's Report and Annual Receipts and Payments Accounts for Manchester Brooklands Church of the Nazarene, Manchester Brooklands Savings Account and Kids Church Account covering the period 01 October 2019 to 30 September 2020 for perusal and acceptance.

MANCHESTER BROOKLANDS CHURCH OF THE NAZARENE REPORT

A1 Receipts

Church Tithes, Offerings and Covenants have been affected in much the same way as businesses and income reduced from 2019. Tithes and Offerings are down by £5,001.33, however Covenants increased by £580.57 as we had a few members sign up for Gift Aid when we advertised the availability of paying by bank transfer. This is highlighted by the increase in Gift Aid claims, although last year's figures were a great deal lower due to timing of submissions. HMRC have now approved the claiming of Gift Aid against cash offerings up to £2,000 per annum.

Gifts and Donations have increased by £1,892.57, due in the main to a single generous donation by a Church neighbour.

Overall receipts for the year show an increase of £420.

A2 Payments

Total expenditure for the year is down by £5,989.09.

The main expenditure savings were made as follows:

- Church Support Worker Salary subsidised through the furlough scheme – Saving £1,138.43
- Church BBQ not held – Saving £180.00
- Church cleaning – Saving £759.93
- Gas & Electricity – Saving £227.38
- No Kitchen equipment – Saving £1,540.00
- No Office Equipment – Saving £480.00
- Manse Expenses – Saving £615.05

New expenditure included the purchase of a camera for live streaming of online Church Services, and other related expenses, totalling £2,148.12.

The BISD District Budgets are calculated at 20% of our Tithes, Offerings and Covenants, and all Budgets have been paid in full.

MANCHESTER BROOKLANDS SAVINGS ACCOUNT REPORT

We had to draw down just under £4,000 from the Savings Account when we were purchasing audio and visual equipment for the streaming of the virtual Church Service, but I am pleased to say that due to you, our generous congregation, I have been able to transfer most of this back.

Please pray for the continued financial well-being of our Church, and for future projects.

MANCHESTER BROOKLANDS NYI/KIDS CHURCH ACCOUNT REPORT

The balances at the end on each year was 2021 – £1,030.75 and 2020 – £886.57. This is due mainly to the fact that we have been in lockdown and have not been able to take the children out. Hopefully this will be rectified in the summer this year.

BALANCES AS AT 03 FEBRUARY 2021

ACCOUNT	08 FEB 2021 £	08 FEB 2020 £
Manchester Brooklands Current Account	5,362.67	3,292.23
Manchester Brooklands Savings Account	31,278.05	32,143.34
Manchester Brooklands NYI Account	1,160.00	910.00
Manchester Brooklands Kids Church Account	(129.25)	(23.43)

Respectfully submitted

Sheila Strong

SHEILA STRONG MAAT

Treasurer


CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A: Independent examiner's report

Report to the trustees/ members of	<small>Charity Name</small> MANCHESTER BROOKLANDS CHURCH OF THE NAZARENE	
On accounts for the year ended	30 SEPTEMBER 2020	Charity no 1159881 (if any)
Set out on pages	16 to 20	<small>(remember to include the page numbers of additional sheets)</small>
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.	
	It is my responsibility to: <ul style="list-style-type: none"> • examine the accounts under section 145 of the Charities Act, • to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and • to state whether particular matters have come to my attention. 	
Basis of independent examiner's statement	My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.	

Section A: Independent examiner's report

(cont)

Independent examiner's statement In connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
 have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

Signed:



Date: 21 FEBRUARY 2021

Name:

HAYLEY PELL

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

ASSOCIATION OF ACCOUNTING TECNICIANS

Address:

39 BERESFORD ROAD

CHAPEL-EN-LE-FRITH

HIGH PEAK, DERBYSHIRE, SK 23 0NY



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name

MANCHESTER BROOKLANDS
CHURCH OF THE NAZARENE



No (if any)
1159881

CC16a

RECEIPTS AND PAYMENTS ACCOUNTS

Period start date 01 OCTOBER 2019

Period end date 30 SEPTEMBER 2020

	Notes	Unrestricted Funds to the nearest £	Restricted Funds to the nearest £	Total Funds to the nearest £	30/09/2019 to the nearest £
A1 Receipts					
Tithes & Offerings		11,329		11,329	16,333
Covenants		24,954		24,954	24,371
Gift Aid Rebate		10,867		10,867	4,627
BISD Church Support Worker Grant					1,200
Gifts and Donations	1	2,907		2,907	1,078
Kitchen Refurbishment					2,000
Manse Rent		7,440		7,440	7,500
Use of Premises		635		635	780
Sundry	2	82		82	159
Total receipts		58,214	0	58,214	58,047
A2 Payments					
Pastors Salary, Housing & Pension		29,227		29,227	26,503
Pastors Expenses & Personal Development		261		261	700
Church Support Worker Salary		2,744		2,744	4,082
Church Support Worker Expenses		20		20	
Church Expenses					
Administration		4,168		4,168	4,281
Audio/Visual Equipment		1,744		1,744	224
Church/Garden Maintenance		3,203		3,203	5,373
Community Events/Support		540		540	960
Gifts & Donations		765		765	1,553
Kitchen Refurbishment					947
Office Equipment/Stationery		116		116	650
Savings Account					2,827
Utilities		2,244		2,244	2,519
Virtual Services Expenses		404		404	
Visiting Speakers		300		300	200
Sundry		193		193	50
Manse Expenses					
British Gas/24-7 - Home Care		174		174	236
Council Tax		153		153	
Insurance		327		327	314
Maintenance		2,517		2,517	3,236
NYI/KIDS CHURCH					
Allowance - Kids Church		240		240	220
Allowance - NYI Account		250		250	250
Literature					138
Prizes/Materials		117		117	
BISD					
District Budgets		8,087		8,087	7,811
Total payments		57,794		57,794	63,075
Net of receipts/(payments)		420		420	(5.028)
A5 Transfers between funds					
A6 Cash funds last year end		1,391		1,391	6,419
Cash funds this year end		1,811		1,811	1,391



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name

**MANCHESTER BROOKLANDS
SAVINGS ACCOUNT**

No (if any)
1159881

CC16a

RECEIPTS AND PAYMENTS ACCOUNTS

Period start date 01 OCTOBER 2019		Period end date 30 SEPTEMBER 2020		
Notes	Unrestricted Funds to the nearest £	Restricted Funds to the nearest £	Total Funds to the nearest £	30/09/2019 to the nearest £
A1 Receipts				
Manchester Brooklands Church of the Nazarene	3,600		3,600	8,827
Interest Received	85		85	100
Sub total	3,685		3,685	8,927
A2 Payments				
Manchester Brooklands Church of the Nazarene	7,500		7,500	6,000
Kitchen Refurbishment				0
Sub total	7,500		7,500	6,000
Net of receipts/(payments)	(3,815)		(3,815)	2,927
A5 Transfers between funds				0
A6 Cash funds last year end	31,693		31,693	28,766
Cash funds this year end	27,878		27,878	31,693



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name

**MANCHESTER BROOKLANDS
NYI / KIDS CHURCH ACCOUNT**

No (if any)
1159881

CC16a

RECEIPTS AND PAYMENTS ACCOUNTS

Period start date 01 OCTOBER 2019		Period end date 30 SEPTEMBER 2020		
Notes	Unrestricted Funds to the nearest £	Restricted Funds to the nearest £	Total Funds to the nearest £	30/09/2019 to the nearest £
A1 Receipts				
Manchester Brooklands Kids Church Allowance	240		240	240
Manchester Brooklands NYI Allowance		250	250	250
Sub total	240	250	490	490
A2 Payments				
Prizes and Gifts	117		117	415
Entertainment				252
Sub total	117		117	667
Net of receipts/(payments)	123	250	373	(177)
A5 Transfers between funds				
A6 Cash funds last year end				841
Cash funds this year end	123	250	373	664

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds				0
Current Account		5,711		1,392
				0
Total cash funds		5,711		1,392

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		0	0	0
Savings Account		27,878	0	0
NYI/Kids Church Account		833	0	0

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets		0	0	0
		0	0	0
		0	0	0

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use		0	0	0
		0	0	0
		0	0	0

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			0	
			0	
			0	

	Signature	Print Name	Date of approval
Signed by two trustees on behalf of all the trustees		REVD K STANFIELD (CHAIR)	02 OCT 2020
		A M BOLTON (SECRETARY)	02 OCT 2020



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name

**MANCHESTER BROOKLANDS
CHURCH OF THE NAZARENE**

No (if
any)

CC16a

BREAKDOWN OF RECEIPTS AND PAYMENTS 1159881

Period start date 01 OCTOBER 2019		Period end date 30 SEPTEMBER 2020	
		2019-20	2018-19
NOTES RECEIPTS	Children's Society Christingle Collection		129.16
	Barnabus Harvest Donations	245.00	
	Mini Bus Donations	70.00	168.00
	Gift/Donations	2,575.00	602.43
	Penny Boxes	17.49	98.18
	Raising Voices Donation		80.00
	(1) Gifts & Donations Total	2,907.49	1,077.77
(2)	Amazon Smile	81.90	71.14
	Stationery Refund		88.00
	Sundry Total	81.90	159.14

PAYMENTS

(3)	Administration Fee	328.50	234.72
	BISD District Assembly Expenses	114.00	204.00
	Christians Against Poverty	660.00	720.00
	DBS Checks	129.00	462.75
	Defibrillator Mounting		70.26
	First Aid Training/Supplies		51.91
	Insurance	1,916.27	1,863.01
	Licences	403.73	157.96
	Telephone / Broadband	616.80	516.80
	Administration Total	4,168.30	4,281.41
(4)	Band Equipment		156.43
	Audio/Visual Equipment		67.73
	New Camera for Live Streaming	1,743.84	
	Audio/Visual Total	1,743.84	224.16
(5)	Church Cleaning/Materials	1,535.30	2,294.93
	Church/Garden Maintenance	1,242.72	847.30
	Fire Protection/Security Alarm Maintenance	233.40	157.20
	Kitchen Equipment/Consumables	97.25	278.32
	New Freezer		109.00
	New Dishwasher		1,250.00
	New Lawnmower		347.53
	Piano Tuner	94.18	89.14
	Church Maintenance Total	3,202.85	5,373.42

NOTES

PAYMENTS CONTINUED ...

		2019-20	2018-19
(6)	"Carols in the Park"/"Praise in the Park"	189.47	262.00
	Christmas Cards/Decorations	166.85	25.74
	Church BBQ		180.00
	Editorials/Brochures/Posters	13.95	302.70
	Mini Bus Hire	170.00	190.00
	Community Total	540.27	960.44
(7)	Gifts & Donations	765.36	1,132.96
	Compassionate Ministry		340.00
	Raising Voices		80.00
	Gifts & Donations Total	765.36	1,552.96
(8)	New Printer		480.00
	Office Supplies	116.04	169.52
	Office Equipment/Stationery Total	116.04	649.52
(9)	Sundry	193.28	50.00
	Sundry Total	193.28	50.00
(10)	Gas/Electricity	2,074.95	2,302.33
	Water	169.50	216.78
	Utilities Total	2,244.45	2,519.11