

LLAY CHURCH OF THE NAZARENE

FINANCIAL STATEMENTS & TRUSTEES' REPORT

YEAR ENDED 30 SEPTEMBER 2020

Charity number 1160604

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Llay Church of The Nazarene Report of the Board of Trustees for the year ending 30 September 2020

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

Reference and Administrative Information

Charity name:	Llay Church of The Nazarene
Charity Registration Number:	1160604
Principal Address:	Nant y Gaer Road, Llay, Wrexham LL12 0SG

Board of Trustees

Mr David Gilmour	(Chairperson)
Mrs Anwen Atkinson	Reappointed March 2021
Mrs Fay Davies	Finished term March 2021
Mr. Austin Denton	Resigned January 2021
Mr Grant Evans	(Treasurer) Resigned December 2020
Mrs Catherine Lucas	Reappointed March 2021
Ms Glenys Mackenzie- Hughes	Reappointed March 2021
Mr Jonathan Sankey	(Secretary) Reappointed March 2021

The Chairperson is ex officio by virtue of his/her office as Pastor of Llay 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.llaycommunitychurch.com

Bankers: NatWest Bank,
33 Lord Street,
Wrexham.
LL11 1LS

Independent Examiner: Mr Luke Howson
Finasure Limited
2 Sheppard Street
Brymbo
Wrexham
LL11 5FF

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

Structure, Governance and management

Structure and Organisation

The charitable incorporated organisation (CIO) was set up on 23 February 2015 and is registered with the Charity Commission for England and Wales - registration number 1160604.

Trustee Appointments

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

The remaining Trustees are elected annually by the members of Llay Church of The Nazarene at the Annual General Meeting held in January/February 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 HMRC. 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.

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

Review of the Year

As almost all charitable organisations could testify, this past year has been one of great challenges, accompanied by new opportunities to accomplish our aims and objectives.

Our first major event in the life of the Church was Epic Harvest- an evening of craft, games, and refreshments, accompanied by a short devotional thought from Scripture. Many families from the community attended, and were deeply appreciative of this alternative Hallowe'en event.

Our Harvest event was followed by Epic Christmas, a creative way of presenting the Christmas message through story, craft, and a visit from Santa. Again, many families attended this very successful and meaningful event.

The Church's work with children and families was supported by a developing partnership with the local Primary School. The Pastor visited the school most weeks during term-time, building a chaplaincy relationship with both pupils and staff. The Church had the privilege of reciprocating when the school choir visited the Luncheon Club Christmas dinner.

This year the Church also hosted a placement student from Nazarene Theological College. His work with the youth in particular greatly enhanced that area of work, along with his contributions to the Epic events, and the monthly community movie nights.

Throughout this year, the Church was able to support a number of local and international causes, such as a Christmas shoebox appeal, Wrexham Foodbank, and hosting a homeless shelter one night a week throughout the Winter. We also had the privilege of partnering with other churches in the village in various events.

Until March, the regular events of the Church continued apace. Parent and Toddlers, the Luncheon Club for seniors, the work of the Ark Kids' Club and Nazarene Youth International's weekly youth meetings all helped contribute to the mission of the Church, which is to serve our community through proclaiming the Christian message.

Each Sunday the Church met for corporate worship, including age-specific material for children. We also served our members and neighbours through funerals, weddings, receiving new members, and various other activities.

Obviously, this all changed dramatically in March with the arrival of the first COVID lockdown. Regular activities in the Church were suspended, and our work moved almost exclusively online.

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

Review of the Year (continued)

We were able to continue to offer worship services every week through lockdown, albeit in a very different fashion. Our Luncheon Club maintained contact with some of the most vulnerable and isolated members of our network through mailing out parcels; the Parent and Tots team provided a number of online nursery rhyme and story sessions; our Youth utilised various online resources to meet and stay in touch throughout the week.

Our children had specially developed material almost every week, consisting of video messages, craft activities, and music; gift packs were delivered to the various groups in the Church; a number of our house groups shifted online in order to stay connected with one another; a team of volunteers collected shopping for individuals in the village who felt unable to leave their homes; we even moved our Summer children's ministry to YouTube with 'Epic Online.'

As restrictions eased, we were able to open the Church up for individual and household prayer, and were able to conclude the year with two brand new services with limited congregations- one aimed at families with young children, and the other at adult members.

Little of this would have been possible without the hard work of a large team of volunteers. It is important to remember that the Pastor is the only full-time employee of the Church- the various ministries and activities are led, organised, and maintained by volunteers, many of whom also have full-time jobs and give their time and energy freely and without complaint. Their work is deeply appreciated, and makes a great difference in the Church and village. Special mention must be made of the expertise provided by medical professionals in the fellowship, who have guided the Church through a COVID world.

Finally, the Church Board have served through a season that has presented unprecedented challenges in various forms. The sacrificial devotion that has been shown to their Church family will not soon be forgotten.

Reserves

The charity has a reserves policy of keeping £10,000 to be used in the event of emergency repairs being required on the buildings. 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.

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

Financial Review of the Year

During what has been a financially unstable year for the Church, the overall income has decreased in comparison to the previous financial year. Collection and activities income has most notably decreased, although this is partially offset by the increase in room hire income; over the last 12 months the volume of bookings has significantly increased.

Although there are many projects that the Church board would like to proceed with, the pandemic has meant that many of them have had to be delayed. The Church board have had to take caution with expenditure over the previous financial year; at times, the income varied significantly from month to month so it has been very difficult to recognise an income trend that we could base future spending decisions upon.

Due to the care taken with expenditure, the Church has ended the financial year £4,321 better than the year began. This net gain is broken down as follows:

- Church operating account - £21,379*
- Family ministry account - **-£443**
- Santander reserves account - **-£19,282***
- Luncheon club - £2,002
- Activities cash - £664

*The Santander account was closed, and the funds transferred to the Church operating account during the financial year.

The net gain is because the Church and Church groups have not been able to hold physical activities / events and have taken caution in how money is spent during the period.

Based on the net gain the Church has seen, at the end of the financial year the Church board agreed to make donations to several charities amounting to £750 in total, which will be recognised in the results of the next financial year.

Plans for Future Periods

The Board of Trustees meets monthly to plan for the immediate and long-term future of the Church.

Declaration

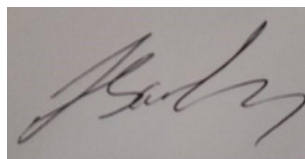
The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees on13.08.2021.....



.....

D Gilmour (Chair)



.....

J Sankey (Secretary)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LLAY CHURCH OF THE NAZARENE FOR THE YEAR ENDED 30 SEPTEMBER 2020

I report on the receipt and payments accounts of the charity for the year ended 30 September 2020, which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

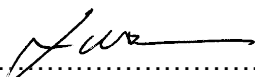
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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.


.....
L M Howson MAAT

16th August 2021
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Finansure Ltd, 2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

Llay Church of the Nazarene

Receipts and Payments Accounts

1st October 2019 to 30th September 2020

		2020	2019
	Note	£	£
Income			
Collections		36,210	39,742
Missions	1	20	1,852
Gift Aid Tax Refund		8,138	7,991
Activities Income	2	5,464	8,225
Job retention scheme		650	-
Other Income	3	3,325	950
Total Income		53,807	58,760
Expenditure			
Church	4	7,084	9,412
Manse	5	3,197	4,850
Pastoral	6	24,887	22,070
Miscellaneous	7	2,858	1,675
Missions - Expenditure	1	1,493	3,264
Nazarene Budgets		7,235	6,011
Activities Expenditure	2	2,807	10,925
Total Expenditure		49,561	58,207
		2020	2019
		£	£
Excess Income over Expenditure for the Year		4,246	553
Balance Brought Forward		31,488	30,935
Balance Carried Forward		35,734	31,488

Llay Church of the Nazarene
Assets and liabilities as of 30th September 2020

	2020	2019
	£	£
Cash Funds		
Church Bank Account	29,583	8,203
Youth Bank Account	1,975	2,418
Luncheon Club Bank & Cash	3,110	1,183
Deposit Account	-	19,282
Activities Cash Balance	1,066	402
Total Funds Held	35,734	31,488

All interests in Real Property are held in the name of The Church of The Nazarene British Isles South District as Holding Trustees on the Model Trusts.

Assets retained for the charities own use

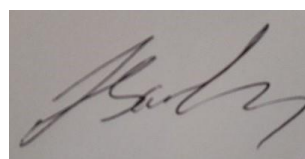
	2020	2019
	£	£
PA Media & Music Equipment	9,331	10,368
Kitchen & Cleaning Equipment	5,119	5,688
Furniture & Fixtures	5,796	6,440
Office Equipment	365	405
Total	20,611	22,901

Declaration

These financial statements were approved by the trustees on13.8.21..... and are signed on their behalf by:



.....
D Gilmour (Chair)



.....
J Sankey (Secretary)

Llay Church of the Nazarene

Notes to the Accounts for the Year Ended 30th September 2020

Note 1	2020	2019
Missions Income	£	£
Alabaster boxes	-	285
Emergency Appeals	-	1,290
General fund	-	277
Homeless Shelter	20	-
Total	20	1,852

	2020	2019
Missions Expenditure	£	£
Alabaster	-	300
Emergency appeals	-	2,864
Student financial support	650	-
Wrexham Hwb	100	-
Homeless Shelter	693	-
Food Bank	50	50
Teams4U	-	50
Total	1,493	3,264

Note 2	2020	2019
Activities Income	£	£
Donations	1,259	3,270
Dues	812	3,378
Grant	2,855	352
Trips	340	1,198
Tuck	-	27
Other	198	-
Total	5,464	8,225

	2020	2019
Activities Expenditure	£	£
Donations	125	94
Literature	-	1,814
Prizes/Gifts	30	48
Refreshments	652	2,583
Speakers	-	501
Supplies and equipment	958	2,590
Trips and transport	1,042	3,295
Total	2,807	10,925

Note 3	2020	2019
Other Income	£	£
Amazon Smile	5	5
Bank Interest	54	110
Donations	378	-
Hall Hire	1,810	835
Other	1,068	-
Total	3,315	950

Note 4	2020	2019
Church Expenditure	£	£
Cleaning - Wages and products	1,412	2,445
Electricity	1,056	1,101
Equipment	112	415
Gas/Heating	669	1,068
Insurance	837	800
Internet	652	524
Licences	759	658
Maintenance + Building improvements	1,208	2,022
Resources	128	145
Water & Sewerage	251	234
Total	7,084	9,412

Note 5	2020	2019
Manse Expenditure	£	£
Council Tax	1,869	1,759
Insurance	293	254
Maintenance	237	1,655
Phone/Broadband	608	506
Utilities	190	676
Total	3,197	4,850

Note 6	2020	2019
Pastoral expenditure	£	£
Salaries	23,710	21,170
Employer's pension contributions	897	525
Professional Development	150	-
Visiting Speakers	130	375
Total	24,887	22,070

Note 7	2020	2019
Miscellaneous Expenditure	£	£
Accountancy fees	801	430
Independent examiner's fee	200	200
Ark Kids Club	99	-
DBS/Safeguarding	120	132
District Assembly	-	196
Epic	400	-
Gifts	166	210
Other	298	49
Other family ministries	429	-
Outreach / Church Events	232	-
NYI	114	-
Refreshments	-	339
Website	-	119
Total	2,859	1,675