

LLAY CHURCH OF THE NAZARENE

FINANCIAL STATEMENTS & TRUSTEES' REPORT

YEAR ENDED 30 SEPTEMBER 2021

Charity number 1160604

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Llay Church of The Nazarene Report of the Board of Trustees for the year ending 30 September 2021

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

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)
Ms Michelle Darling	(Secretary) Appointed March 2022
Mrs Catherine McIntosh	Appointed March 2022
Mr Geoffrey Nungari	Appointed March 2022
Mrs Anwen Atkinson	Resigned October 2021
Mrs Fay Davies	Finished term March 2021
Mr. Austin Denton	Resigned January 2021
Mr Grant Evans	Resigned December 2020
Mrs Catherine Lucas	Finished term September 2021
Ms Glenys Mackenzie- Hughes	Finished term September 2021
Mr Jonathan Sankey	Finished term March 2022

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
Finansure 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 2021

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 2021

Review of the Year

This has been a year of rebuilding as we emerged from a COVID-dominated world. Almost all of the various ministries of the Church had either paused or transformed into something that could continue to fulfil the charity's objectives. As restrictions eased and the situation changed, many of those ministries could relaunch.

However, few if any of them took exactly the same form as they had before the pandemic. For many of them, they were effectively starting all over again from the very beginning; for others, the demographic changes of the community members with whom they work meant that they had an entirely new group of members.

However, in spite of all the changes and challenges, the charity has emerged from this transitional period in a stronger and healthier position than seemed possible just a year before.

The hard work of a committed team of volunteers has meant that groups like Parent and Toddlers, The Ark Kids' Club, and our various activities for children and youth on Sundays have not only survived, but have thrived.

Our Luncheon Club for seniors worked extremely hard throughout Lockdown to maintain strong contact with their members. This has finally been able to bear fruit as the group began meeting again physically, through a combination of off-site excursions and events in the Church buildings.

We have had a number of special events throughout the year, including our Epic Holiday Bible Club and Harvest party- these are times of quality education and entertainment for the children and young families in our village. We were also able to relaunch our monthly community movie nights- a free event when families from our village come together for a film and some snacks.

We have been able to invest in our building in various ways, assisted both by the faithful donations of our members, and a number of charitable grants. We have been able to develop our technological ministry through broadcast-quality cameras, and have undertaken various maintenance projects throughout our facilities.

We have also undertaken a review of the vision and strategy of the Church, including a process of transitioning to a new form of elected leadership for the charity. This has led to some extremely fruitful conversations, which we hope will help us moving forwards. The charity has also been supported by our wider denominational structure, giving guidance and direction whenever necessary.

We have been privileged to host various groups in our buildings, which has been a wonderful financial support to the charity. We trust that our investments in the facilities will also support the work of these groups.

As always, the work of the charity is only possible through the efforts of a wide range of hardworking volunteers, who give of their time and energy in many sacrificial ways. Much of their work is in the background, but it makes a tremendous difference to the life of the Church, and therefore the village in which we're planted.

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

Moving forwards, we hope to continue to redevelop partnerships with other local groups, many of which were disrupted by Lockdown. We want to continue developing our facilities, and continue serving our local community.

In the year ahead, we especially hope to be able to serve our young people more effectively, investing in them in ways that aid their growth, development, and overall wellbeing.

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.

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 £12,778 better than the year began. This net gain is broken down as follows:

- Church operating account - £43,620
- Family ministry account - £1,400
- Luncheon club - £3,492

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.

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 Report was approved by the Board on19th June 2022..... and is signed on their behalf by:

D Gilmour
.....
D Gilmour (Chair)

M Darling
.....
M Darling (Secretary)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LLAY CHURCH OF THE NAZARENE FOR THE YEAR ENDED 30 SEPTEMBER 2021

I report on the receipt and payments accounts of the charity for the year ended 30 September 2021, 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

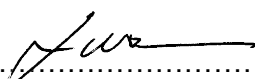
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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

21st June 2022
.....

Finansure Ltd, 2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

Llay Church of the Nazarene

Receipts and Payments Accounts

1st October 2020 to 30th September 2021

		2021	2020
	Note	£	£
Income			
Donations received	1	53,459	49,525
Activities Income	2	178	1,350
Other Income	3	2,534	2,878
Investment Income		-	54
Total Income		56,171	53,807
Expenditure			
Charitable activities	4	14,174	11,384
Manse	5	2,077	3,197
Pastoral	6	24,168	24,887
Miscellaneous	7	1,386	2,858
Nazarene Budgets		1,588	7,235
Total Expenditure		43,393	49,561
		2021	2021
		£	£
Excess Income over Expenditure for the Year		12,778	553
Balance Brought Forward		35,734	31,488
Balance Carried Forward		48,512	35,734

Llay Church of the Nazarene
Assets and liabilities as of 30th September 2021

	2021	2020
	£	£
Cash Funds		
Church Bank Account	43,620	29,583
Family Ministry Bank Account	1,400	1,975
Luncheon Club Bank & Cash	3,492	3,110
Activities Cash Balance	-	1,066
Total Funds Held	48,512	35,734

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

	2021	2020
	£	£
PA Media & Music Equipment	13,247	9,331
Kitchen & Cleaning Equipment	5,119	5,119
Furniture & Fixtures	5,796	5,796
Office Equipment	365	365
Total	24,527	20,611

Declaration

These financial statements were approved by the trustees on19th June 2022
and are signed on their behalf by:

D Gilmour.....

D Gilmour (Chair)

M Darling.....

M Darling (Secretary)

Llay Church of the Nazarene

Notes to the Accounts for the Year Ended 30th September 2021

Note 1	2021	2020
Donations received	£	£
Offerings & direct giving	47,949	37,872
Gift Aid tax income	3,266	8,138
JRS Grants received	446	650
Other grants received	1,798	2,855
Total	53,459	49,515

Note 2	2021	2020
Activities Income	£	£
Dues	178	812
Trips	-	340
Tuck	-	-
Other	-	198
Total	178	1,350

Note 3	2021	2020
Other Income	£	£
Hall Hire	2,420	1,810
Other	114	1,068
Total	2,534	2,878

Note 4	2021	2020
Activities Expenditure	£	£
Luncheon Club expenses	1,689	2,724
Missions expenditure	775	1,493
Family Ministry expenses	643	512
Cleaning - Wages and products	2,150	1,412
Electricity	993	1,056
Equipment	3,915	112
Gas/Heating	247	669
Insurance	532	837
Internet	502	652
Licences	716	759
Maintenance + Building improvements	1,632	1,208
Resources	106	128
Water & Sewerage	274	251
Total	14,174	11,813

Note 5	2021	2020
Manse Expenditure	£	£
Council Tax	1,222	1,869
Insurance	-	293
Maintenance	350	237
Phone/Broadband	311	608
Water	194	190
Total	2,077	3,197

Note 6	2021	2020
Pastoral expenditure	£	£
Salaries	22,579	23,710
Employer's pension contributions	1,154	897
Professional Development	320	150
Visiting Speakers	115	130
Total	24,168	24,887

Note 7	2021	2020
Miscellaneous Expenditure	£	£
Accountancy fees	1,107	801
Independent examiner's fee	200	200
Ark Kids Club	-	99
DBS/Safeguarding	-	120
Epic	-	400
Gifts	79	166
Other	-	298
Total	1,386	2,859