

**LLAY CHURCH OF THE NAZARENE**

**FINANCIAL STATEMENTS & TRUSTEES' REPORT**

**YEAR ENDED 30 SEPTEMBER 2022**

**Charity number 1160604**

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## **Llay Church of The Nazarene Report of the Board of Trustees for the year ending 30 September 2022**

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

### **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	(Chair)
Ms Michelle Darling	(Secretary)
Mrs Catherine McIntosh	
Mr Geoffrey Nungari	

The Chair 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](http://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 2022**

### **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 2022**

### **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 2022**

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**

The 2021-22 year was one of stabilising following the effects of the pandemic. Donations remained similar to last year, but income from activities and room hire increased as groups came back following the lifting of COVID restrictions.

Some long-planned renovations to the manse were completed during the year costing £19,140 which led to an overall deficit for the year of £19,880 leaving £28,632 in bank and cash funds carried forward.

### **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 on 9<sup>th</sup> January 2023. and is signed on their behalf by:



.....  
D Gilmour (Chair)



.....  
M Darling (Secretary)

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LLAY CHURCH OF THE NAZARENE FOR THE YEAR ENDED 30 SEPTEMBER 2022**

I report on the receipt and payments accounts of the charity for the year ended 30 September 2022, 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**

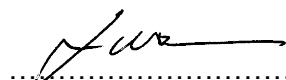
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

6th April 2023

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

**Llay Church of the Nazarene**  
**Receipts and Payments Accounts**  
**1<sup>st</sup> October 2021 to 30<sup>th</sup> September 2022**

		2022	2021
	Note	£	£
<b>Income</b>			
Donations received	1	51,323	53,459
Activities Income	2	3,103	178
Other Income	3	5,702	2,534
Investment Income			-
<b>Total Income</b>		<b>60,128</b>	<b>56,171</b>
<b>Expenditure</b>			
Charitable activities	4	20,498	14,174
Manse	5	22,000	2,077
Pastoral	6	24,679	24,168
Miscellaneous	7	2,967	1,386
Nazarene Budgets		9,864	1,588
<b>Total Expenditure</b>		<b>80,008</b>	<b>43,393</b>
		2022	2021
		£	£
<b>Surplus/(Deficit) for the Year</b>		<b>(19,880)</b>	<b>12,778</b>
<b>Balance Brought Forward</b>		<b>48,512</b>	<b>35,734</b>
<b>Balance Carried Forward</b>		<b>28,632</b>	<b>48,512</b>



# Llay Church of the Nazarene

## Assets and liabilities as of 30<sup>th</sup> September 2022

	2022	2021
	£	£
Cash Funds		
Church Bank Account	23,952	43,620
Family Ministry Bank Account	752	1,400
Luncheon Club Bank & Cash	3,928	3,492
Total Funds Held	<u>28,632</u>	<u>48,512</u>

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

	2022	2021
	£	£
PA Media & Music Equipment	11,000	13,247
Kitchen & Cleaning Equipment	4,400	5,119
Furniture & Fixtures	4,800	5,796
Office Equipment	300	365
Total	<u>20,500</u>	<u>24,527</u>

### Declaration

These financial statements were approved by the trustees on 9<sup>th</sup> January 2023 and are signed on their behalf by:



.....

D Gilmour (Chair)



.....

M Darling (Secretary)

## Llay Church of the Nazarene

### Notes to the Accounts for the Year Ended 30<sup>th</sup> September 2022

<b>Note 1</b>	2022	2021
<b>Donations received</b>	£	£
Offerings & direct giving	33,681	47,889
Gift Aid tax income	7,753	3,266
Lunch Club donations	3,290	60
Lunch Club grants received	3,781	1,798
JRS Grants received	-	446
Other grants received	2,400	-
Other donations	418	-
<b>Total</b>	<b>51,323</b>	<b>53,459</b>

<b>Note 2</b>	2022	2021
<b>Activities Income</b>	£	£
Lunch Club dues	1,160	178
Lunch Club trips	762	-
Parent & toddler	1,166	-
Other	15	-
<b>Total</b>	<b>3,103</b>	<b>178</b>

<b>Note 3</b>	2022	2021
<b>Other Income</b>	£	£
Hall Hire	5,702	2,420
Other	-	114
<b>Total</b>	<b>5,702</b>	<b>2,534</b>

<b>Note 4</b>	2022	2021
<b>Activities Expenditure</b>	£	£
Luncheon Club expenses	8,117	1,689
Family Ministry expenses	431	643
Cleaning wages	2,080	1,412
Light & heat	1,780	1,240
Equipment	1,370	3,915
Insurance	1,205	532
Telephone & internet	399	502
Licences	750	716
Maintenance + Building improvements	2,045	1,632
Resources & hospitality	1,783	881
Water & Sewerage	236	274
Other expenses	302	-

<b>Total</b>	<b>20,498</b>	<b>14,174</b>
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<b>Note 5</b>	2022	2021
<b>Manse Expenditure</b>	£	£
Council Tax	2,078	1,222
Maintenance/renovations	19,140	350
Phone/Broadband	373	311
Water	409	194
<b>Total</b>	<b>22,000</b>	<b>2,077</b>

<b>Note 6</b>	2022	2021
<b>Pastoral expenditure</b>	£	£
Salaries	22,620	22,579
Employer's pension contributions	1,144	1,154
Professional Development	480	320
Visiting Speakers	435	115
<b>Total</b>	<b>24,679</b>	<b>24,168</b>

<b>Note 7</b>	2022	2021
<b>Miscellaneous Expenditure</b>	£	£
Accountancy fees	1,830	1,107
Independent examiner's fee	-	200
Professional fees	215	-
Gifts	862	79
Other	60	-
<b>Total</b>	<b>2,967</b>	<b>1,386</b>