

LLAY CHURCH OF THE NAZARENE

FINANCIAL STATEMENTS & TRUSTEES' REPORT

YEAR ENDED 30 SEPTEMBER 2023

Charity number 1160604

CONTENTS

	Page
Trustees' report	3 - 6
Independent examiner's report	7
Receipts and payments accounts	8
Statement of assets and liabilities	9
Notes to the accounts	10 - 11

Llay Church of The Nazarene Report of the Board of Trustees for the year ending 30 September 2023

The Board of Trustees presents its report and financial statements for the year ending 30 September 2023.

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

David Gilmour	(Chair)
Hannah Lucas	(Appointed 12 th February 2023)
Emma McCrindle	(Appointed 12 th February 2023)
Patricia Jayne Sankey	(Appointed 12 th February 2023)
Neil Lucas	(Appointed 12 th February 2023)
Susan Capstick	(Appointed 12 th February 2023)
Ms Michelle Darling	(Resigned 12 th February 2023)
Mrs Catherine McIntosh	(Resigned 12 th February 2023)
Mr Geoffrey Nungari	(Resigned 12 th February 2023)

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

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 2023

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 2023

Review of the Year

This has been a wonderful year in the life of our Church. We have had a highly competent and dedicated team of Trustees serving with great skill and distinction. They have empowered and released members of the Church to utilise their own gifts and graces, meaning that over half of the members of the Church are actively involved in some kind of service, amounting to the value of around £25,000 of work in and for our community.

Throughout the year we have engaged in regular events and activities designed to enhance the life of our members and neighbours. These have included, but not been limited to, a Luncheon Club for seniors, a parent and tots group, two clubs for children and a third for young people, monthly movie nights, and much more.

We have also had seasonal events and activities throughout the year. These have included family events at Easter and Harvest, a holiday Bible club in the summer, and a Christmas event in which we converted our building into the streets of first century Bethlehem, complete with live farm animals.

It has also been a year of investment in the fabric of our buildings. Successful grant applications, combined with the faithful giving of our members, has allowed us to install new televisions in our hall and youth room, new flooring throughout the building, and new toilets. All of these investments have served to make our building more efficient, more effective, and more attractive for our users.

In the coming year, we plan to continue these facilities improvements through installing a suspended ceiling, resurfacing our external areas, renovating one of our rooms into a multi-purpose café space, and researching how to make our building more accessible for those with limited mobility.

We also want to invest in people through expanding our salaried leadership team in order to increase our capacity and effectiveness, as well as developing future leaders.

None of this would be possible without the faithfulness and dedication of our members, especially those who give of their time, energy, and resources to serve the Church sacrificially. They have the grateful thanks of both the Trustees and the Pastor.

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 2023

Financial Review of the Year

Income increased 40% on the previous year, mainly thanks to some successful grant applications, but also thanks to donations increasing.

The grants received were towards new flooring in the church hall and also towards equipment for the church. The costs of these were higher than the grants received which contributed to a deficit for the year of £7,409.

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 the 13th March 2024 and is signed on their behalf by:



.....
D Gilmour (Chair)



.....
(Secretary)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LLAY CHURCH OF THE NAZARENE FOR THE YEAR ENDED 30 SEPTEMBER 2023

I report on the receipt and payments accounts of the charity for the year ended 30 September 2023, 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

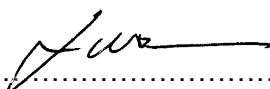
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

14th March 2024

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

Llay Church of the Nazarene

Receipts and Payments Accounts

1st October 2022 to 30th September 2023

		2023	2022
Income	Note	£	£
Donations received	1	74,420	51,323
Activities Income	2	4,978	3,103
Other Income	3	5,072	5,702
Investment Income		9	-
Total Income		84,479	60,128
Expenditure			
Charitable activities	4	54,879	20,498
Manse	5	3,193	22,000
Pastoral	6	25,265	24,679
Miscellaneous	7	3,664	2,967
Nazarene Budgets		4,887	9,864
Total Expenditure		91,888	80,008
Surplus/(Deficit) for the Year		(7,409)	(19,880)
Balance Brought Forward		28,632	48,512
Balance Carried Forward		21,223	28,632

Llay Church of the Nazarene
Assets and liabilities as of 30th September 2023

	2023	2022
	£	£
Cash Funds		
NatWest treasurer's account	2,095	23,952
NatWest CIO community account	4,870	-
NatWest CIO reserve account	10,009	-
Family Ministry Bank Account	104	752
Luncheon Club Bank & Cash	4,145	3,928
Total Funds Held	21,223	28,632

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

	2023	2022
	£	£
PA Media & Music Equipment	11,000	11,000
Kitchen & Cleaning Equipment	4,400	4,400
Furniture & Fixtures	4,800	4,800
Office Equipment	300	300
Total	20,500	20,500

Declaration

These financial statements were approved by the trustees on 13th March 2024 and are signed on their behalf by:



.....

D Gilmour (Chair)



.....

(Secretary)

Llay Church of the Nazarene

Notes to the Accounts for the Year Ended 30th September 2023

Note 1	2023	2022
Donations received	£	£
Offerings & direct giving	39,937	33,681
Restricted giving	2,340	-
Gift Aid tax income	6,529	7,753
Lunch Club donations	2,533	3,290
Lunch Club grants received	2,038	3,781
Church grants received	21,020	2,400
Other donations	23	418
Total	74,420	51,323

Note 2	2023	2022
Activities Income	£	£
Lunch Club dues	2,403	1,160
Lunch Club trips	1,739	762
Events income	679	-
Parent & toddler	115	1,166
Other	42	15
Total	4,978	3,103

Note 3	2023	2022
Other Income	£	£
Hall Hire	5,072	5,702
Total	5,072	5,702

Note 4	2023	2022
Activities Expenditure	£	£
Luncheon Club expenses	7,534	8,117
Church activities	823	431
Cleaning wages	2,080	1,412
Light & heat	3,089	1,780
Equipment	13,351	1,370
Insurance	1,404	1,205
Telephone & internet	500	399
Licences	661	750
Maintenance + Building improvements	23,231	2,045
Resources & hospitality	1,945	1,783
Water & Sewerage	261	236
Other expenses	-	302

Total	54,879	20,498
--------------	---------------	---------------

Note 5	2023	2022
Manse Expenditure	£	£
Council Tax	2,186	2,078
Maintenance/renovations	165	19,140
Phone/Broadband	396	373
Water	446	409
Total	3,193	22,000

Note 6	2023	2022
Pastoral expenditure	£	£
Salaries	22,521	22,620
Employer's pension contributions	1,932	1,144
Professional Development	562	480
Visiting Speakers	250	435
Total	25,265	24,679

Note 7	2023	2022
Miscellaneous Expenditure	£	£
Accountancy fees	1,962	1,830
Professional fees	105	215
Gifts to other charities	1,500	862
Gifts to individuals	50	-
Other	47	60
Total	3,664	2,967