

**LLAY CHURCH OF THE NAZARENE**

**FINANCIAL STATEMENTS & TRUSTEES' REPORT**

**YEAR ENDED 30 SEPTEMBER 2024**

**Charity number 1160604**

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## **Llay Church of The Nazarene Report of the Board of Trustees for the year ending 30 September 2024**

The Board of Trustees presents its report and financial statements for the year ending 30 September 2024.

### **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- appointed 1 <sup>st</sup> May 2017)
Hannah Lucas	(Appointed 12 <sup>th</sup> February 2023)
Patricia Jayne Sankey	(Appointed 12 <sup>th</sup> February 2023)
Robert McCrindle	(Appointed 16 <sup>th</sup> February 2025)
Agata Mungai	(Appointed 16 <sup>th</sup> February 2025)
Gemma Colclough	(Appointed 16 <sup>th</sup> February 2025)
John Wigley	(Appointed 16 <sup>th</sup> February 2025)

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 2024**

### **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 2024**

### **Review of the Year**

This has been a year of healthy growth in the life of the Church. We have seen new members join, and existing members stepping up to serve in new and exciting ways. This is largely due to the leadership of our Trustees, who continue to serve the Church sacrificially, faithfully, and effectively.

We are also reliant upon the large number of people who volunteer to serve both the Church and our community in more ways that can easily be counted. It is such a privilege to work alongside these people, whose service allows us and enables us to be such a faithful presence in the life of the village, making a tangible, positive impact upon our community.

Throughout the year, we have offered a wide range of weekly activities, all of which are offered free of charge. These include a Luncheon Club for seniors, a parent and toddlers group, two clubs for primary school children and another for secondary school. These are all in addition to our Sunday services which provide meaningful support and encouragement for those who attend, and equip them to make a positive impact in the parts and places of their life.

We have also been able to provide special events such as clothes and toy swaps, games days, community fun days, and food distribution on Christmas Eve. Our seasonal events at Easter, Hallowe'en, and Christmas continue to be high quality, well attended activities for our village.

We have continued to work in partnership with various groups in the village, including adult education groups, Flying Start, dance troupes, and more.

We have also been able to continue investing in the fabric of our building. Grant funding has allowed us to install a new insulated suspended ceiling, lay a new surface in the carpark, and renovate a room into a multi-purpose café-style space.

In conclusion, it has been a year in which the Church has continued to be active in the heart of the community, because the community is very much in the heart of the Church.

### **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 2024**

### **Financial Review of the Year**

Income increased during the year, mainly due to increased funds received from successful grant applications, but also due to increased donations and increased hire of the church hall.


Expenditure also increased as the grant funding was spent, but overall there was a surplus for the year of £4,741.

### **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 27<sup>th</sup> June 2025 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 2024**

I report on the receipt and payments accounts of the charity for the year ended 30 September 2024, which are set out on pages 8 to 11.

### **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**

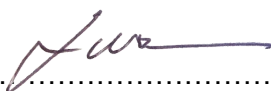
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

15<sup>th</sup> July 2025

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

## Llay Church of the Nazarene

### Receipts and Payments Accounts

**1<sup>st</sup> October 2023 to 30<sup>th</sup> September 2024**

		2024	2023
<b>Income</b>	Note	£	£
Donations received	1	107,657	69,849
Activities Income	2	2,481	9,549
Other Income	3	7,394	5,072
Investment Income		183	9
<b>Total Income</b>		<b>117,715</b>	<b>84,479</b>
<b>Expenditure</b>			
Charitable activities	4	70,232	54,879
Manse	5	2,863	3,193
Pastoral	6	29,105	25,265
Miscellaneous	7	4,983	3,664
Nazarene Budgets		5,791	4,887
<b>Total Expenditure</b>		<b>112,974</b>	<b>91,888</b>
<b>Surplus/(Deficit) for the Year</b>		<b>4,741</b>	<b>(7,409)</b>
<b>Balance Brought Forward</b>		<b>21,223</b>	<b>28,632</b>
<b>Balance Carried Forward</b>		<b>25,964</b>	<b>21,223</b>



**Llay Church of the Nazarene**  
**Assets and liabilities as of 30<sup>th</sup> September 2024**

	2024	2023
	£	£
Cash Funds		
NatWest treasurer's account	1,776	2,095
NatWest CIO community account	1,316	4,870
NatWest CIO reserve account	20,426	10,009
Family Ministry Bank Account	50	104
Luncheon Club Bank & Cash	2,396	4,145
<b>Total Funds Held</b>	<b>25,964</b>	<b>21,223</b>

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**

	2024	2023
	£	£
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
<b>Total</b>	<b>20,500</b>	<b>20,500</b>

**Declaration**

These financial statements were approved by the trustees on 27<sup>th</sup> June 2025 and are signed on their behalf by:



D Gilmour (Chair)



(Secretary)

## Llay Church of the Nazarene

### Notes to the Accounts for the Year Ended 30<sup>th</sup> September 2024

<b>Note 1</b>	2024	2023
<b>Donations received</b>	£	£
Offerings & direct giving	46,747	39,937
Restricted giving	119	2,340
Gift Aid tax income	7,557	6,529
Church grants received	53,234	21,020
Other donations	-	23
<b>Total</b>	<b>107,657</b>	<b>69,849</b>

<b>Note 2</b>	2024	2023
<b>Activities Income</b>	£	£
Luncheon Club Income	2,452	8,713
Events income	-	679
Parent & toddler	-	115
Other	29	42
<b>Total</b>	<b>2,481</b>	<b>9,549</b>

<b>Note 3</b>	2024	2023
<b>Other Income</b>	£	£
Hall Hire	5,190	5,072
Seconded Time	2,204	-
<b>Total</b>	<b>7,394</b>	<b>5,072</b>

<b>Note 4</b>	2024	2023
<b>Activities Expenditure</b>	£	£
Luncheon Club expenses	3,697	7,534
Church activities	1,529	823
Cleaning wages	1,777	2,080
Light & heat	4,569	3,089
Equipment	4,666	13,351
Insurance	1,510	1,404
Telephone & internet	1,510	500
Licences	649	661
Maintenance + Building improvements	6,178	23,231
Resources & hospitality	2,224	1,945
Water & Sewerage	277	261
Lottery Grant Expenses	41,646	-
<b>Total</b>	<b>70,232</b>	<b>54,879</b>

<b>Note 5</b>	2024	2023
<b>Manse Expenditure</b>	£	£
Council Tax	2,367	2,186
Maintenance/renovations	-	165
Phone/Broadband	-	396
Water	496	446
<b>Total</b>	<b>2,863</b>	<b>3,193</b>

<b>Note 6</b>	2024	2023
<b>Pastoral expenditure</b>	£	£
Salaries	25,663	22,521
Employer's pension contributions	2,434	1,932
Professional Development	151	562
Travel, Expenses & Gifts	376	-
Visiting Speakers	481	250
<b>Total</b>	<b>29,105</b>	<b>25,265</b>

<b>Note 7</b>	2024	2023
<b>Miscellaneous Expenditure</b>	£	£
Accountancy fees	2,599	1,962
Professional fees	268	105
Gifts to other charities	1,604	1,500
Gifts to individuals	150	50
Other	362	47
<b>Total</b>	<b>4,983</b>	<b>3,664</b>

#### **Note 8**

##### **Trustee Remuneration and Expenses**

David Gilmour (Chair of the Trustees) received £19,880 as his salary for his role as Pastor of the church.