

South Bank Sanctuary Church of the Nazarene

England & Wales · Charity number 1161121

Details

Other names SOUTH LEEDS CHURCH OF THE NAZARENE

Status Registered

Legal form CIO

Registered 2015-03-30

Register [View on the Charity Commission register](#)

Contact

Address South Bank Sanctuary Church Of The Nazarene
2 Hunslet Hall Road
Leeds
LS11 6TT

Phone 01132254975

Email southbanksanctuary@gmail.com

Website www.southbanksanctuary.net

Activities

Objects: THE OBJECTS OF THE CIO ARE THE ADVANCEMENT OF THE CHRISTIAN FAITH AS PART OF THE CHURCH OF THE NAZARENE INC AND THE DISTRICT PRINCIPALLY BUT NOT EXCLUSIVELY IN NORTHERN ENGLAND

Activities: We offer teaching around the Christian faith and a place for worship. We run a youth ministry for local children which is new, and we run a Community Craft Cafe, a free drop in place for creative work and a place to meet for coffee. The Church has more than 100 years history here in Beeston

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities, Recreation
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£186,764	£205,057	-	-
2023-09-30	£155,406	£164,344	-	-
2022-09-30	£137,074	£116,020	-	-
2021-09-30	£111,060	£111,107	-	-
2020-09-30	£99,813	£98,986	-	-

Trustees

Name	Role	Appointed
Alison Elizabeth Montgomery		2022-02-02
Carole Ann Rayner		2016-02-13
Eunice Kamolo		2025-03-29
Jenna Jones		2016-02-13
Rev Joseph Prescott		2025-03-29
Samuel Joel Lynam		2024-02-11

South Bank Sanctuary Church of the Nazarene

England & Wales - Charity number 1161121

Accounts

South Bank Sanctuary Church of the Nazarene

Charity number 1161121

Annual Report and Financial Statements for the year ended 30 September 2024



CHURCH OF
THE NAZARENE
SOUTH LEEDS

WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

South Bank Sanctuary Church of the Nazarene

**Annual Report and Financial Statements
for the year ended 30 September 2024**

Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 13

Prepared by West Yorkshire Community Accountancy Service CIO

South Bank Sanctuary Church of the Nazarene

Trustees' report for the year ended 30 September 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Jenna Jones	Chair of trustees	
Geoff Alker	Treasurer	
David Montgomery	Secretary	Resigned March 2024
Karen Alker	Missions Leader	
Carole Rayner		
Alison Montgomery		
Afomia Tsegai		
Samuel Lynam		Appointed 11 February 2024

Charity number 1161121 Registered in England and Wales

Registered and principal address

2 Hunslet Hall Road
Beeston
Leeds
LS11 6TT

Bankers

Virgin Money
1 The Penny Hill Centre
Church Street
Hunslet
Leeds
LS10 2AP

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The CIO is governed by a constitution adopted as amended on 16 March 2023. The governing document is based on the Manual of the Global Church of the Nazarene where UK law permits.

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.

Method of recruitment and appointment of trustees

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 or every two years by the members of South Leeds Church of the Nazarene at the annual general meeting held in February each year.

South Bank Sanctuary Church of the Nazarene

Trustees' report (continued) for the year ended 30 September 2024

Objectives and activities

The charity's objects

The objects of the CIO are the advancement of the Christian faith as part of the Church of the Nazarene inc and the district principally but not exclusively in Northern England.

The charity's main activities

This year we offered teaching around the Christian faith and a place for worship. We have also organised bible studies.

We have run a youth ministry for local children.

We provide a foodbank and have provided food all year to those in need.

We provide a men's fellowship which provides conversation and support to men.

We provided a craft café which is a free drop in place for creative work and a place to meet for coffee.

We provide a community garden which is worked on by volunteers in the community.

We rent our premises to local community groups

We run a charity shop.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular advancement of the Christian faith and to serve and enhance the local community.

Achievements and performance

We have conducted worship services, bible studies, and prayer meetings weekly.

The charity shop has been an opportunity to train local people in order that they can seek employment having had work experience.

The Café provides a safe environment where people can come and receive low cost meals and drinks. It is also a warm space over the winter. The leaders signpost individuals to other agencies for support.

We run a men's breakfast, supporting men in the community with friendship, assistance, and a chance to talk.

We rent our premises to the local community.

We run a food pantry charging £3 for 15 items and approximately 70 people a week receive support through this.

Financial review

The net expenditure for the year was £18,293, including net expenditure of £16,701 on unrestricted funds and net expenditure of £1,592 on restricted funds.

South Bank Sanctuary Church of the Nazarene

Trustees' report (continued) for the year ended 30 September 2024

Reserves policy

The church will implement the following:

We should maintain sufficient reserves to meet foreseeable commitments;

We must not operate a policy of progressive increase of reserves for no identifiable purpose;

The purpose of retaining reserves is to enable the smooth running of the charity and to enable an orderly winding up should the charity need to close.

The current reserves are designed to cover 3 to 6 months operating costs.

The reserves should be reviewed annually to determine the resources the church has or can make available to spend on the purposes of the church, once it has met its commitments and covered its other planned expenditure.

The charity's free reserves, excluding fixed assets, at the year end were £44,172.

Approved by the board of trustees on 26/07/2027

Jenna Jones (Trustee)

South Bank Sanctuary Church of the Nazarene

Independent examiner's report to the trustees of South Bank Sanctuary Church of the Nazarene

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 September 2024, which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do 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.

Simon Bostrom FCIE

28/07/2027

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

South Bank Sanctuary Church of the Nazarene
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 September 2024

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants	(2)	-	750	750	2,150
Offerings		19,288	-	19,288	17,001
Gift Aid		2,968	-	2,968	2,231
Shop takings		126,988	-	126,988	115,084
Rents received		8,700	-	8,700	10,580
Donations		11,600	-	11,600	2,806
Other income		16,470	-	16,470	5,554
Total income		<u>186,014</u>	<u>750</u>	<u>186,764</u>	<u>155,406</u>
Expenditure on:					
Staffing costs	(3)	85,608	-	85,608	73,846
Utilities		6,507	-	6,507	3,407
Events expenses		1,037	-	1,037	2,423
Church domestic costs		1,482	-	1,482	1,312
Repairs and maintenance		21,311	1,592	22,903	11,159
Licences		534	-	534	300
Activities expenditure		1,227	-	1,227	5,437
Insurances		2,241	-	2,241	2,072
Gifts and awards		1,967	-	1,967	1,325
Church and office supplies		1,352	-	1,352	967
Visiting speakers		2,136	-	2,136	1,059
Other admin costs		1,657	-	1,657	1,823
Phone and internet		542	-	542	813
District and NMI budgets		3,680	-	3,680	2,776
Shop expenses including rent		60,415	750	61,165	44,870
Independent examination		1,071	-	1,071	1,070
Equipment and materials		-	-	-	237
Staff and volunteer training		800	-	800	72
Donations to other organisations		662	-	662	1,776
Travel expenses		4,766	-	4,766	3,331
Refreshments		687	-	687	501
Advertising and publicity		195	-	195	919
Depreciation		2,838	-	2,838	2,839
Total expenditure		<u>202,715</u>	<u>2,342</u>	<u>205,057</u>	<u>164,334</u>
Net income / (expenditure)		<u>(16,701)</u>	<u>(1,592)</u>	<u>(18,293)</u>	<u>(8,928)</u>
Fund balances brought forward		<u>704,912</u>	<u>1,592</u>	<u>706,504</u>	<u>715,432</u>
Fund balances carried forward	(4)	<u>688,211</u>	<u>-</u>	<u>688,211</u>	<u>706,504</u>

All incoming resources and resources expended derive from continuing activities.

South Bank Sanctuary Church of the Nazarene

Balance sheet

as at 30 September 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 644,039	-	644,039	646,877
Total fixed assets	<u>644,039</u>	<u>-</u>	<u>644,039</u>	<u>646,877</u>
Current assets				
Debtors and prepayments	(6) 3,943	-	3,943	2,754
Cash at bank and in hand	(7) 41,299	-	41,299	57,943
Total current assets	<u>45,242</u>	<u>-</u>	<u>45,242</u>	<u>60,697</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals	(8) 1,070	-	1,070	1,070
Total current liabilities	<u>1,070</u>	<u>-</u>	<u>1,070</u>	<u>1,070</u>
Net current assets / (liabilities)	<u>44,172</u>	<u>-</u>	<u>44,172</u>	<u>59,627</u>
Net assets	<u>688,211</u>	<u>-</u>	<u>688,211</u>	<u>706,504</u>
Funds				
Unrestricted funds	688,211	-	688,211	704,912
Restricted funds	-	-	-	1,592
Total funds	<u>688,211</u>	<u>-</u>	<u>688,211</u>	<u>706,504</u>

The financial statements were approved by the board of trustees on 26/07/2027

Jenna Jones (Trustee)

South Bank Sanctuary Church of the Nazarene

Notes to the accounts

for the year ended 30 September 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: in line with residual value

Fixtures and fittings: over 5 years

Computer equipment: over 3 years

South Bank Sanctuary Church of the Nazarene

Notes to the accounts

for the year ended 30 September 2024

1 Accounting policies continued

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

South Bank Sanctuary Church of the Nazarene
Notes to the accounts continued
for the year ended 30 September 2024

2 Grants	2024	2024	2024	2023
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Hamara	-	750	750	400
Voluntary Action Leeds	-	-	-	1,750
	<u>-</u>	<u>750</u>	<u>750</u>	<u>2,150</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	81,200	70,045
Social security costs	4,929	4,214
Employment allowance	(4,929)	(4,214)
Pensions	3,122	2,877
Payroll administration charges	1,286	924
	<u>85,608</u>	<u>73,846</u>

The average number of employees during the year was 7.3, being an average of 2.8 full time equivalent (2023: 6.2, 2.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	3,122	2,877
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Building fund	1,592	-	1,592	-	-
Hamara	-	750	750	-	-
	<u>1,592</u>	<u>750</u>	<u>2,342</u>	<u>-</u>	<u>-</u>

Fund name	Purpose of restriction
Building fund	Towards building works for the church and manse.
Hamara	Towards meeting the immediate needs and to help those who are struggling to afford energy and water bills, food, and other related essentials.

South Bank Sanctuary Church of the Nazarene
Notes to the accounts continued
for the year ended 30 September 2024

5 Tangible assets	Computer equipment	Fixtures and fittings	Church	Manse	Total
Cost	£	£	£	£	£
At 1 October 2023	1,256	12,100	487,400	152,339	653,095
Additions	-	-	-	-	-
At 30 September 2024	<u>1,256</u>	<u>12,100</u>	<u>487,400</u>	<u>152,339</u>	<u>653,095</u>
Depreciation					
At 1 October 2023	838	5,380	-	-	6,218
Charge for year	418	2,420	-	-	2,838
At 30 September 2024	<u>1,256</u>	<u>7,800</u>	<u>-</u>	<u>-</u>	<u>9,056</u>
Net book value					
At 30 September 2024	<u>-</u>	<u>4,300</u>	<u>487,400</u>	<u>152,339</u>	<u>644,039</u>
At 30 September 2023	<u>418</u>	<u>6,720</u>	<u>487,400</u>	<u>152,339</u>	<u>646,877</u>
6 Debtors and prepayments				2024	2023
				£	£
Prepayments				1,733	1,373
Accrued income				2,210	1,381
				<u>3,943</u>	<u>2,754</u>
7 Cash at bank and in hand				2024	2023
				£	£
Cash at bank				36,131	50,591
Cash in hand				5,168	7,352
				<u>41,299</u>	<u>57,943</u>
8 Creditors and accruals				2024	2023
				£	£
Accruals				1,070	1,070
				<u>1,070</u>	<u>1,070</u>

South Bank Sanctuary Church of the Nazarene
Notes to the accounts continued
for the year ended 30 September 2024

9 Related party transactions

Trustee expenses

During the year 2 trustees were paid a total of £646 in respect of travel (previous year: 2 trustees and £2,673).

Trustee remuneration and benefits		2024	2023
		£	£
Trustee name			
Jenna Jones	Employed as Church Pastor	28,507	26,371
David Montgomery	Employed as Church Pastor	19,181	19,136
		<u>47,688</u>	<u>45,507</u>

Legal authority for the payment

The legal authority for the payment is via a provision within the charity's governing document, with the condition that employed trustees are the minority of the total trustee board.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £47,688 (previous year: £45,507).

10 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2024	2023
	£	£
Within one year	5,250	5,250
In the second to fifth years inclusive	875	6,125
Over five years from the balance sheet date	-	-
	<u>6,125</u>	<u>11,375</u>

South Bank Sanctuary Church of the Nazarene
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 30 September 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants	-	-	750	2,150	750	2,150
Offerings	19,288	17,001	-	-	19,288	17,001
Gift Aid	2,968	2,231	-	-	2,968	2,231
Shop takings	126,988	115,084	-	-	126,988	115,084
Rents received	8,700	10,580	-	-	8,700	10,580
Donations	11,600	2,806	-	-	11,600	2,806
Other income	16,470	5,554	-	-	16,470	5,554
Total income	186,014	153,256	750	2,150	186,764	155,406
Expenditure						
Staffing costs	85,608	73,846	-	-	85,608	73,846
Utilities	6,507	1,657	-	1,750	6,507	3,407
Events expenses	1,037	2,423	-	-	1,037	2,423
Church domestic costs	1,482	1,312	-	-	1,482	1,312
Repairs and maintenance	21,311	11,159	1,592	-	22,903	11,159
Licences	534	300	-	-	534	300
Activities expenditure	1,227	5,037	-	400	1,227	5,437
Insurances	2,241	2,072	-	-	2,241	2,072
Gifts and awards	1,967	1,325	-	-	1,967	1,325
Church and office supplies	1,352	967	-	-	1,352	967
Visiting speakers	2,136	1,059	-	-	2,136	1,059
Other admin costs	1,657	1,823	-	-	1,657	1,823
Phone and internet	542	813	-	-	542	813
District and NMI budgets	3,680	2,776	-	-	3,680	2,776
Shop expenses including rent	60,415	44,870	750	-	61,165	44,870
Independent examination	1,071	1,070	-	-	1,071	1,070
Equipment and materials	-	237	-	-	-	237
Staff and volunteer training	800	72	-	-	800	72
Donations to other organisations	662	1,776	-	-	662	1,776
Travel expenses	4,766	3,331	-	-	4,766	3,331
Refreshments	687	501	-	-	687	501
Advertising and publicity	195	919	-	-	195	919
Depreciation	2,838	2,839	-	-	2,838	2,839
Total expenditure	202,715	162,184	2,342	2,150	205,057	164,334
Net income / (expenditure)	(16,701)	(8,928)	(1,592)	-	(18,293)	(8,928)
Fund balances brought forward	704,912	713,840	1,592	1,592	706,504	715,432
Fund balances carried forward	688,211	704,912	-	1,592	688,211	706,504

South Bank Sanctuary Church of the Nazarene

England & Wales - Charity number 1161121

Accounts

South Bank Sanctuary Church of the Nazarene

Charity number 1161121

Annual Report and Financial Statements for the year ended 30 September 2023



CHURCH OF
THE NAZARENE
SOUTH LEEDS

WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

South Bank Sanctuary Church of the Nazarene

**Annual Report and Financial Statements
for the year ended 30 September 2023**

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Prepared by West Yorkshire Community Accountancy Service CIO

South Bank Sanctuary Church of the Nazarene

Trustees' report for the year ended 30 September 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Jenna Jones	Chair of trustees	
Geoff Alker	Treasurer	
David Montgomery	Secretary	
Karen Alker	Missions Leader	
Livia Simon		Resigned 22 August 2023
Carole Rayner		
Alison Montgomery		
Afomia Tsegai		

Charity number	1161121	Registered in England and Wales
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Registered and principal address

2 Hunslet Hall Road
Beeston
Leeds
LS11 6TT

Bankers

Virgin Money
1 The Penny Hill Centre
Church Street
Hunslet
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LS10 2AP

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

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Method of recruitment and appointment of trustees

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 or every two years by the members of South Leeds Church of the Nazarene at the annual general meeting held in February each year.

South Bank Sanctuary Church of the Nazarene

Trustees' report (continued) for the year ended 30 September 2023

Objectives and activities

The charity's objects

The objects of the CIO are the advancement of the Christian faith as part of the Church of the Nazarene inc and the district principally but not exclusively in Northern England.

The charity's main activities

This year we offered teaching around the Christian faith and a place for worship. We have also organised bible studies.

We have run a youth ministry for local children.

We provide a foodbank and have provided food all year to those in need.

We provide a men's fellowship which provides conversation and support to men.

We provided a craft café which is a free drop in place for creative work and a place to meet for coffee.

We provide a community garden which is worked on by volunteers in the community.

We rent our premises to local community groups

We run a charity shop.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular advancement of the Christian faith and to serve and enhance the local community.

Achievements and performance

We have conducted worship services, bible studies, and prayer meetings weekly.

The charity shop has been an opportunity for the church to train local people in order that they can seek employment having had work experience.

The Café provides a safe environment where people can come and receive low cost meals and drinks. It is also a warm space over the winter. The leaders signpost individuals to other agencies for support.

We run a men's breakfast supporting men in the community with support and a chance to talk.

We rent our premises to the local community.

We changed our foodbank into a food pantry charging £3 for 15 items and approximately 100 people a week receive support through this.

This year we supported another charity called Zarach which provides beds for children.

Financial review

The net expenditure for the year was £8,928, all relating to unrestricted funds.

South Bank Sanctuary Church of the Nazarene

Trustees' report (continued) for the year ended 30 September 2023

Reserves policy

The church will implement the following:

We should maintain sufficient reserves to meet foreseeable commitments;

We must not operate a policy of progressive increase of reserves for no identifiable purpose;

The purpose of retaining reserves is to enable the smooth running of the charity and to enable an orderly winding up should the charity need to close.

The current reserves are designed to cover 3 to 6 months operating costs.

The reserves should be reviewed annually to determine the resources the church has or can make available to spend on the purposes of the church, once it has met its commitments and covered its other planned expenditure.

The charity's free reserves, excluding fixed assets, at the year end were £58,035.

Approved by the board of trustees on 23/07/2024

Jenna Jones (Trustee)

South Bank Sanctuary Church of the Nazarene

Independent examiner's report to the trustees of South Bank Sanctuary Church of the Nazarene

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 September 2023, which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do 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.

Simon Bostrom FCIE

23/07/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

South Bank Sanctuary Church of the Nazarene
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 September 2023

	Notes	2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants	(2)	-	2,150	2,150	-
Offerings		17,001	-	17,001	21,530
Gift Aid		2,231	-	2,231	3,678
Shop takings		115,084	-	115,084	90,063
Rents received		10,580	-	10,580	7,349
Donations		2,806	-	2,806	2,912
Other income		5,554	-	5,554	11,542
Total income		<u>153,256</u>	<u>2,150</u>	<u>155,406</u>	<u>137,074</u>
Expenditure on:					
Staffing costs	(3)	73,846	-	73,846	68,619
Utilities		1,657	1,750	3,407	5,442
Events expenses		2,423	-	2,423	973
Church domestic costs		1,312	-	1,312	616
Repairs and maintenance		11,159	-	11,159	3,205
Licences		300	-	300	668
Activities expenditure		5,037	400	5,437	6,329
Insurances		2,072	-	2,072	1,027
Gifts and awards		1,325	-	1,325	490
Church and office supplies		967	-	967	1,094
Visiting speakers		1,059	-	1,059	821
Other admin costs		1,823	-	1,823	98
Phone and internet		813	-	813	813
District and NMI budgets		2,776	-	2,776	4,761
Shop expenses including rent		44,870	-	44,870	10,359
Independent examination		1,070	-	1,070	1,020
Equipment and materials		237	-	237	332
Staff and volunteer training		72	-	72	148
Donations to other organisations		1,776	-	1,776	1,450
Travel expenses		3,331	-	3,331	4,256
Refreshments		501	-	501	527
Advertising and publicity		919	-	919	133
Depreciation		2,839	-	2,839	2,839
Total expenditure		<u>162,184</u>	<u>2,150</u>	<u>164,334</u>	<u>116,020</u>
Net income / (expenditure)		<u>(8,928)</u>	<u>-</u>	<u>(8,928)</u>	<u>21,054</u>
Fund balances brought forward		<u>713,840</u>	<u>1,592</u>	<u>715,432</u>	<u>694,378</u>
Fund balances carried forward	(4)	<u>704,912</u>	<u>1,592</u>	<u>706,504</u>	<u>715,432</u>

All incoming resources and resources expended derive from continuing activities.

South Bank Sanctuary Church of the Nazarene

Balance sheet

as at 30 September 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 646,877	-	646,877	649,716
Total fixed assets	<u>646,877</u>	<u>-</u>	<u>646,877</u>	<u>649,716</u>
Current assets				
Debtors and prepayments	(6) 2,754	-	2,754	2,638
Cash at bank and in hand	(7) 56,351	1,592	57,943	64,334
Total current assets	<u>59,105</u>	<u>1,592</u>	<u>60,697</u>	<u>66,972</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals	(8) 1,070	-	1,070	1,256
Total current liabilities	<u>1,070</u>	<u>-</u>	<u>1,070</u>	<u>1,256</u>
Net current assets / (liabilities)	<u>58,035</u>	<u>1,592</u>	<u>59,627</u>	<u>65,716</u>
Net assets	<u>704,912</u>	<u>1,592</u>	<u>706,504</u>	<u>715,432</u>
Funds				
Unrestricted funds	704,912	-	704,912	713,840
Restricted funds	-	1,592	1,592	1,592
Total funds	<u>704,912</u>	<u>1,592</u>	<u>706,504</u>	<u>715,432</u>

The financial statements were approved by the board of trustees on 23/07/2024

Jenna Jones (Trustee)

South Bank Sanctuary Church of the Nazarene

Notes to the accounts

for the year ended 30 September 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: in line with residual value

Fixtures and fittings: over 5 years

Computer equipment: over 3 years

South Bank Sanctuary Church of the Nazarene

Notes to the accounts

for the year ended 30 September 2023

1 Accounting policies continued

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

South Bank Sanctuary Church of the Nazarene
Notes to the accounts continued
for the year ended 30 September 2023

2 Grants and donations	2023	2023	2023	2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Hamara	-	400	400	-
Voluntary Action Leeds	-	1,750	1,750	-
	<u>-</u>	<u>2,150</u>	<u>2,150</u>	<u>-</u>

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	70,045	64,216
Social security costs	4,214	4,121
Employment allowance	(4,214)	(4,121)
Pensions	2,877	2,840
Payroll administration charges	924	1,063
Honorarium	-	500
	<u>73,846</u>	<u>68,619</u>

The average number of employees during the year was 6.2, being an average of 2.4 full time equivalent (2022: 7, 3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	2,877	2,840

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Building fund	1,592	-	-	-	1,592
Hamara	-	400	400	-	-
Voluntary Action Leeds	-	1,750	1,750	-	-
	<u>1,592</u>	<u>2,150</u>	<u>2,150</u>	<u>-</u>	<u>1,592</u>

Fund name	Purpose of restriction
Building fund	Towards building works for the church and manse. The transfer relates to a contribution to the cost of purchasing solar panels.
Hamara	Towards providing food and refreshments.
Voluntary Action Leeds	Warm spaces grant funding towards additional costs related to providing an inclusive warm space.

South Bank Sanctuary Church of the Nazarene
Notes to the accounts continued
for the year ended 30 September 2023

5 Tangible assets	Computer equipment	Fixtures and fittings	Church	Manse	Total
Cost	£	£	£	£	£
At 1 October 2022	1,256	12,100	487,400	152,339	653,095
Additions	-	-	-	-	-
At 30 September 2023	<u>1,256</u>	<u>12,100</u>	<u>487,400</u>	<u>152,339</u>	<u>653,095</u>
Depreciation					
At 1 October 2022	419	2,960	-	-	3,379
Charge for year	419	2,420	-	-	2,839
At 30 September 2023	<u>838</u>	<u>5,380</u>	<u>-</u>	<u>-</u>	<u>6,218</u>
Net book value					
At 30 September 2023	<u>418</u>	<u>6,720</u>	<u>487,400</u>	<u>152,339</u>	<u>646,877</u>
At 30 September 2022	<u>837</u>	<u>9,140</u>	<u>487,400</u>	<u>152,339</u>	<u>649,716</u>
6 Debtors and prepayments				2023	2022
				£	£
Debtors				-	-
Prepayments				1,373	1,387
Accrued income				1,381	1,251
				<u>2,754</u>	<u>2,638</u>
7 Cash at bank and in hand				2023	2022
				£	£
Cash at bank				50,591	58,788
Cash in hand				7,352	5,546
				<u>57,943</u>	<u>64,334</u>
8 Creditors and accruals				2023	2022
				£	£
Accruals				1,070	1,256
				<u>1,070</u>	<u>1,256</u>

South Bank Sanctuary Church of the Nazarene
Notes to the accounts continued
for the year ended 30 September 2023

9 Related party transactions

Trustee expenses

During the year 2 trustees were paid a total of £2,673 in respect of travel (previous year: 2 trustees and £1,959 in respect of travel).

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Details of remuneration and benefits

		2023	2022
		£	£
Trustee name			
Jenna Jones	Employed as Church Pastor	26,371	22,857
David Montgomery	Employed as Church Pastor	19,136	19,826
		<u>45,507</u>	<u>42,683</u>

Legal authority for the payment

The legal authority for the payment is via a provision within the charity's governing document, with the condition that employed trustees are the minority of the total trustee board.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £45,507 (previous year: £44,905).

10 Operating leases

	2023	2022
	£	£
Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:		
Within one year	5,250	900
In the second to fifth years inclusive	6,125	-
Over five years from the balance sheet date	-	-
	<u>11,375</u>	<u>900</u>

South Bank Sanctuary Church of the Nazarene
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 30 September 2023

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
Grants	-	-	2,150	-	2,150	-
Offerings	17,001	21,530	-	-	17,001	21,530
Gift Aid	2,231	3,678	-	-	2,231	3,678
Shop takings	115,084	90,063	-	-	115,084	90,063
Rents received	10,580	7,349	-	-	10,580	7,349
Donations	2,806	2,912	-	-	2,806	2,912
Other income	5,554	11,542	-	-	5,554	11,542
Total income	153,256	137,074	2,150	-	155,406	137,074
Expenditure						
Staffing costs	73,846	68,619	-	-	73,846	68,619
Utilities	1,657	5,442	1,750	-	3,407	5,442
Events expenses	2,423	973	-	-	2,423	973
Church domestic costs	1,312	616	-	-	1,312	616
Repairs and maintenance	11,159	3,205	-	-	11,159	3,205
Licences	300	668	-	-	300	668
Activities expenditure	5,037	6,329	400	-	5,437	6,329
Insurances	2,072	1,027	-	-	2,072	1,027
Gifts and awards	1,325	490	-	-	1,325	490
Church and office supplies	967	1,094	-	-	967	1,094
Visiting speakers	1,059	821	-	-	1,059	821
Other admin costs	1,823	98	-	-	1,823	98
Phone and internet	813	813	-	-	813	813
District and NMI budgets	2,776	4,761	-	-	2,776	4,761
Shop expenses including rent	44,870	10,359	-	-	44,870	10,359
Independent examination	1,070	1,020	-	-	1,070	1,020
Equipment and materials	237	332	-	-	237	332
Staff and volunteer training	72	148	-	-	72	148
Donations to other organisations	1,776	1,450	-	-	1,776	1,450
Travel expenses	3,331	4,256	-	-	3,331	4,256
Refreshments	501	527	-	-	501	527
Advertising and publicity	919	133	-	-	919	133
Depreciation	2,839	2,839	-	-	2,839	2,839
Total expenditure	162,184	116,020	2,150	-	164,334	116,020
Net income / (expenditure)	(8,928)	21,054	-	-	(8,928)	21,054
Transfers between funds	-	2,000	-	(2,000)	-	-
Net movement in funds	(8,928)	23,054	-	(2,000)	(8,928)	21,054
Fund balances brought forward	713,840	690,786	1,592	3,592	715,432	694,378
Fund balances carried forward	704,912	713,840	1,592	1,592	706,504	715,432

South Bank Sanctuary Church of the Nazarene

England & Wales - Charity number 1161121

Accounts

South Leeds Church of the Nazarene

Charity number 1161121

Annual Report and Financial Statements for the year ended 30 September 2022



CHURCH OF
THE NAZARENE
SOUTH LEEDS



West Yorkshire Community Accounting Service

South Leeds Church of the Nazarene

Annual Report and Financial Statements for the year ended 30 September 2022

Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 13

Prepared by West Yorkshire Community Accountancy Service CIO

South Leeds Church of the Nazarene

Trustees' report for the year ended 30 September 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
David Montgomery	Secretary	
Geoff Alker	Treasurer	
Jenna Jones	Chair of trustees	
Karen Alker	Missions Leader	
Carole Rayner		
Livia Simon		
Tony Musgreave		Resigned 1 February 2022
Sandra Musgreave		Resigned 1 February 2022
Alison Montgomery		Appointed 8 February 2022
Afomia Tsegai		Appointed 8 February 2022

Charity number	1161121	Registered in England and Wales
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Registered and principal address

2 Hunslet Hall Road
Beeston
Leeds
LS11 6TT

Bankers

Virgin Money
1 The Penny Hill Centre
Church Street
Hunslet
Leeds
LS10 2AP

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The CIO is governed by a constitution adopted on 6 March 2015. The governing document is based on the Manual of the Global Church of the Nazarene where UK law permits.

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.

Method of recruitment and appointment of trustees

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 or every two years by the members of South Leeds Church of the Nazarene at the annual general meeting held in February each year.

South Leeds Church of the Nazarene

Trustees' report (continued) for the year ended 30 September 2022

Objectives and activities

The charity's objects

The objects of the CIO are the advancement of the Christian faith as part of the Church of the Nazarene inc and the district principally but not exclusively in Northern England.

The charity's main activities

This year we offered teaching around the Christian faith and a place for worship. We have also organised bible studies.

We have run a youth ministry for local children.

We provide a foodbank and have provided food all year to those in need.

We provide a men's fellowship which provides conversation and support to men.

We provided a craft café which is a free drop in place for creative work and a place to meet for coffee.

We provide a community garden which is worked on by volunteers in the community.

We rent our premises to local community groups

We run a charity shop.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular advancement of the Christian faith and to serve and enhance the local community.

Achievements and performance

The charity shop has been an opportunity for the church to train local people in order that they can seek employment having had work experience.

The Craft Café provides a safe environment where people can come and learn new craft ideas but talk with each other. It is a great self-help group and the leaders sign post individuals to other agencies for support. The group has been growing and is meeting its aims which are to help reduce loneliness and support people suffering with mental health issues.

We provide a men's breakfast supporting men in the community with support and a chance to talk.

We rent our premises to the local community.

We run a foodbank and deliver food to people's homes.

This year we supported another charity called Zarach which provides beds for children. We have also collected and sent needed clothes and pharmacy items to Ukraine.

Financial review

The net income for the year was £21,054, including net income of £23,054 on unrestricted funds and net expenditure of £2,000 on restricted funds after transfers.

South Leeds Church of the Nazarene

Trustees' report (continued) for the year ended 30 September 2022

Reserves policy

The church will implement the following:

We should maintain sufficient reserves to meet foreseeable commitments;

We must not operate a policy of progressive increase of reserves for no identifiable purpose;

The purpose of retaining reserves is to enable the smooth running of the charity and to enable an orderly winding up should the charity need to close.

The current reserves are designed to cover committed costs for a year, plus uncommitted but expected non-essential expenditure for a quarter, plus designated funds to support expected future commitments, which at various times might include provision for replacing the roof, renewal of the heating system and specific commitments related to plans for future serving and mission activities.

The reserves should be reviewed annually to determine the resources the church has or can make available to spend on the purposes of the church, once it has met its commitments and covered its other planned expenditure.

The charity's free reserves, excluding fixed assets, at the year end were £64,124.
Planned expenditure for the next year is approximately £126,000

Approved by the board of trustees on 14/2/2023

David Montgomery (Trustee)

South Leeds Church of the Nazarene

Independent examiner's report to the trustees of South Leeds Church of the Nazarene

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 September 2022, which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do 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.

Simon Bostrom FCIE

16/2/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

South Leeds Church of the Nazarene
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 September 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants	(2)	-	-	-	19,212
Offerings		21,530	-	21,530	25,448
Gift Aid		3,678	-	3,678	3,087
Shop takings		90,063	-	90,063	54,773
Rents received		7,349	-	7,349	6,430
Donations		2,912	-	2,912	1,169
Other income		11,542	-	11,542	4,941
Total income		<u>137,074</u>	<u>-</u>	<u>137,074</u>	<u>115,060</u>
Expenditure on:					
Staffing costs	(3)	68,619	-	68,619	62,322
Utilities		5,442	-	5,442	3,453
Events expenses		973	-	973	1,127
Church domestic costs		616	-	616	321
Repairs and maintenance		3,205	-	3,205	8,828
Licences		668	-	668	526
Activities expenditure		6,329	-	6,329	4,039
Insurances		1,027	-	1,027	1,513
Gifts and awards		490	-	490	476
Church and office supplies		1,094	-	1,094	671
Visiting speakers		821	-	821	-
Other admin costs		98	-	98	-
Phone and internet		813	-	813	848
District and NMI budgets		4,761	-	4,761	7,081
Shop expenses including rent		10,359	-	10,359	9,795
Independent examination		1,020	-	1,020	1,020
Equipment and materials		332	-	332	3,557
Staff and volunteer training		148	-	148	-
Donations to other organisations		1,450	-	1,450	2,084
Travel expenses		4,256	-	4,256	2,604
Refreshments		527	-	527	249
Advertising and publicity		133	-	133	53
Depreciation		2,839	-	2,839	540
Total expenditure		<u>116,020</u>	<u>-</u>	<u>116,020</u>	<u>111,107</u>
Net income / (expenditure)		<u>21,054</u>	<u>-</u>	<u>21,054</u>	<u>3,953</u>
Transfers between funds		<u>2,000</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>23,054</u>	<u>(2,000)</u>	<u>21,054</u>	<u>3,953</u>
Fund balances brought forward		<u>690,786</u>	<u>3,592</u>	<u>694,378</u>	<u>690,425</u>
Fund balances carried forward	(4)	<u>713,840</u>	<u>1,592</u>	<u>715,432</u>	<u>694,378</u>

All incoming resources and resources expended derive from continuing activities.

South Leeds Church of the Nazarene

Balance sheet

as at 30 September 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 649,716	-	649,716	641,901
Total fixed assets	<u>649,716</u>	<u>-</u>	<u>649,716</u>	<u>641,901</u>
Current assets				
Debtors and prepayments	(6) 2,638	-	2,638	1,598
Cash at bank and in hand	(7) 62,742	1,592	64,334	51,989
Total current assets	<u>65,380</u>	<u>1,592</u>	<u>66,972</u>	<u>53,587</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 1,256	-	1,256	1,110
Total current liabilities	<u>1,256</u>	<u>-</u>	<u>1,256</u>	<u>1,110</u>
Net current assets / (liabilities)	<u>64,124</u>	<u>1,592</u>	<u>65,716</u>	<u>52,477</u>
Net assets	<u>713,840</u>	<u>1,592</u>	<u>715,432</u>	<u>694,378</u>
Funds				
Unrestricted funds	713,840	-	713,840	690,786
Restricted funds	-	1,592	1,592	3,592
Total funds	<u>713,840</u>	<u>1,592</u>	<u>715,432</u>	<u>694,378</u>

The financial statements were approved by the board of trustees on 14/2/2023

David Montgomery (Trustee)

South Leeds Church of the Nazarene

Notes to the accounts

for the year ended 30 September 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: in line with residual value

Fixtures and fittings: over 5 years

Computer equipment: over 3 years

South Leeds Church of the Nazarene

Notes to the accounts

for the year ended 30 September 2022

1 Accounting policies continued

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

South Leeds Church of the Nazarene
Notes to the accounts continued
for the year ended 30 September 2022

2 Grants and donations	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
LCC business grant	-	-	-	12,098
HMRC Job Retention Scheme	-	-	-	7,114
	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,212</u>

3 Staff costs and numbers	2022 £	2021 £
Gross salaries	64,216	58,303
Social security costs	4,121	2,591
Employment allowance	(4,121)	(2,591)
Pensions	2,840	2,419
Payroll administration charges	1,063	1,100
Honorarium	500	500
	<u>68,619</u>	<u>62,322</u>

The average number of employees during the year was 7, being an average of 3 full time equivalent (2021: 7.6, 2.8 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022 £	2021 £
Costs of the scheme to the charity for the year	2,840	2,419
Amount of any contributions outstanding at the year end	-	-

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Building fund	3,592	-	-	(2,000)	1,592
	<u>3,592</u>	<u>-</u>	<u>-</u>	<u>(2,000)</u>	<u>1,592</u>

Fund name	Purpose of restriction
Building fund	Towards building works for the church and manse. The transfer relates to a contribution to the cost of purchasing solar panels.

South Leeds Church of the Nazarene
Notes to the accounts continued
for the year ended 30 September 2022

5 Tangible assets	Computer equipment	Fixtures and fittings	Church	Manse	Total
	£	£	£	£	£
Cost					
At 1 October 2021	-	2,702	487,400	152,339	642,441
Additions	1,256	9,398	-	-	10,654
At 30 September 2022	1,256	12,100	487,400	152,339	653,095
Depreciation					
At 1 October 2021	-	540	-	-	540
Charge for year	419	2,420	-	-	2,839
At 30 September 2022	419	2,960	-	-	3,379
Net book value					
At 30 September 2022	837	9,140	487,400	152,339	649,716
At 30 September 2021	-	2,162	487,400	152,339	641,901

6 Debtors and prepayments	2022	2021
	£	£
Prepayments	1,387	-
Accrued income	1,251	1,598
	2,638	1,598

7 Cash at bank and in hand	2022	2021
	£	£
Cash at bank	58,788	47,750
Cash in hand	5,546	4,239
	64,334	51,989

8 Creditors and accruals	2022	2021
	£	£
Accruals	1,256	1,110
Other creditors	-	-
	1,256	1,110

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee expenses

During the year 2 trustees were paid a total of £1,959 in respect of travel.

South Leeds Church of the Nazarene
Notes to the accounts continued
for the year ended 30 September 2022

9 Related party transactions continued

Trustee remuneration and benefits		2022	2021
		£	£
Trustee name			
David Montgomery	Employed as Church Pastor	18,568	17,198
Linda Boston	Employee, resigned from board Aug 2021	-	553
Jenna Jones	Employed as Church Pastor	21,223	13,819
Livia Simon	Employee	1,694	3,822
Tony Musgreave	Employee	528	3,606
Geoff Alker	Honorarium for Treasurer role	500	500
		<u>42,513</u>	<u>39,498</u>

Legal authority for the payment

The legal authority for the payment is via a provision within the charity's governing document, with the condition that employed trustees are the minority of the total trustee board.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £42,013 (previous year: £37,974).

10 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2022	2021
	£	£
Within one year	900	1,058
In the second to fifth years inclusive	-	-
Over five years from the balance sheet date	-	-
	<u>900</u>	<u>1,058</u>

South Leeds Church of the Nazarene

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 September 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants	-	12,098	-	7,114	-	19,212
Offerings	21,530	25,448	-	-	21,530	25,448
Gift Aid	3,678	2,937	-	150	3,678	3,087
Shop takings	90,063	54,773	-	-	90,063	54,773
Rents received	7,349	6,430	-	-	7,349	6,430
Donations	2,912	469	-	700	2,912	1,169
Other income	11,542	4,941	-	-	11,542	4,941
Total income	137,074	107,096	-	7,964	137,074	115,060
Expenditure						
Staffing costs	68,619	55,208	-	7,114	68,619	62,322
Utilities	5,442	3,453	-	-	5,442	3,453
Events expenses	973	1,127	-	-	973	1,127
Church domestic costs	616	321	-	-	616	321
Repairs and maintenance	3,205	8,828	-	-	3,205	8,828
Licences	668	526	-	-	668	526
Activities expenditure	6,329	4,039	-	-	6,329	4,039
Insurances	1,027	1,513	-	-	1,027	1,513
Gifts and awards	490	476	-	-	490	476
Church and office supplies	1,094	671	-	-	1,094	671
Visiting speakers	821	-	-	-	821	-
Other admin costs	98	-	-	-	98	-
Phone and internet	813	848	-	-	813	848
District and NMI budgets	4,761	7,081	-	-	4,761	7,081
Shop expenses including rent	10,359	9,795	-	-	10,359	9,795
Independent examination	1,020	1,020	-	-	1,020	1,020
Equipment and materials	332	3,557	-	-	332	3,557
Staff and volunteer training	148	-	-	-	148	-
Donations to other organisations	1,450	2,084	-	-	1,450	2,084
Travel expenses	4,256	2,604	-	-	4,256	2,604
Refreshments	527	249	-	-	527	249
Advertising and publicity	133	53	-	-	133	53
Depreciation	2,839	540	-	-	2,839	540
Total expenditure	116,020	103,993	-	7,114	116,020	111,107
Net income / (expenditure)	21,054	3,103	-	850	21,054	3,953
Transfers between funds	2,000	-	(2,000)	-	-	-
Net movement in funds	23,054	3,103	(2,000)	850	21,054	3,953
Fund balances brought forward	690,786	687,683	3,592	2,742	694,378	690,425
Fund balances carried forward	713,840	690,786	1,592	3,592	715,432	694,378

South Bank Sanctuary Church of the Nazarene

England & Wales - Charity number 1161121

Accounts

South Leeds Church of the Nazarene

Charity number 1161121

Annual Report and Financial Statements for the year ended 30 September 2021



CHURCH OF
THE NAZARENE
SOUTH LEEDS



West Yorkshire Community Accounting Service

South Leeds Church of the Nazarene

Annual Report and Financial Statements for the year ended 30 September 2021

Contents	Page
Trustees' report	2 to 3
Examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 to 11

Prepared by West Yorkshire Community Accounting Service

South Leeds Church of the Nazarene

Trustees' report for the year ended 30 September 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
David Montgomery	Secretary	
Linda Boston	Secretary	Resigned June 2021
Geoff Alker	Treasurer	
Jenna Jones	Chairperson	
Karen Alker	Missions Leader	
Carole Rayner		
Livia Simon		
Tony Musgreave		
Sandra Musgreave		

Charity number	1161121	Registered in England and Wales
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Registered and principal address

2 Hunslet Hall Road
Beeston
Leeds
LS11 6TT

Bankers

Virgin Money
1 The Penny Hill Centre
Church Street
Hunslet
Leeds
LS10 2AP

Independent examiner

Claire Welling

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The CIO is governed by a constitution adopted on 6 March 2015. The governing document is based on the Manual of the Global Church of the Nazarene where UK law permits.

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.

Method of recruitment and appointment of trustees

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 or every two years by the members of South Leeds Church of the Nazarene at the annual general meeting held in February each year.

Objectives and activities

The charity's objects

The objects of the CIO are the advancement of the Christian faith as part of the Church of the Nazarene inc and the district principally but not exclusively in Northern England.

South Leeds Church of the Nazarene

Trustees' report (continued) for the year ended 30 September 2021

Objectives and activities (continued)

The charity's main activities

This year we offered teaching around the Christian faith and a place for worship. We have also organised bible studies. During lockdown we used Facebook live and zoom to continue to communicate our core Christian values.

We have run a youth ministry for local children which during lockdown also operated on zoom.

We provide a foodbank and have delivered food all year.

We provide a men's fellowship which has met on Zoom and in person.

We have just recently restarted our craft café which is a free drop in place for creative work and a place to meet for coffee.

We have recently started a community garden with volunteers.

We rent our premises to local community groups and we run a charity shop.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular advancement of the Christian faith and to serve and enhance the local community.

Achievements and performance

The charity shop has been an opportunity for the church to train local people in order that they can seek employment having had work experience.

The Craft Café provides a safe environment where people can come and learn new craft ideas but talk with each other. It is a great self-help group and the leaders sign post individuals to other agencies for support. The group has been growing and is meeting its aims which are to help reduce loneliness and support people suffering with mental health issues.

We provide a men's breakfast supporting men in the community with support and a chance to talk.

We rent our premises to the local community. We run a foodbank and deliver food to people's homes.

This year we supported another charity called Zarach which provides beds for children.

Financial review

The net income for the year was £3,953, including net income of £3,103 on unrestricted funds and net income of £850 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £48,885.

The church will implement the following policy:

We should maintain sufficient reserves to meet foreseeable commitments.

We must not operate a policy of progressive increase of reserves for no identifiable purpose.

The target reserves level is 3 months running expenses if the church and charity shop should suddenly come to a halt.

We are currently aware that our central heating system may need to be renewed in the future and this would cost in the region of £14,000.

We have an excess in the bank and have decided to reduce our electricity bill in the long term by enabling the church to use solar power. This is also about reducing our carbon footprint.

The reserves should be reviewed annually to determine the resources the church has or can make available to spend on the purposes of the church, once it has met its commitments and covered its other planned expenditure.

Signed on behalf of the board of trustees on 8/2/2022

David Montgomery (Trustee)

South Leeds Church of the Nazarene

Independent examiner's report to the trustees of South Leeds Church of the Nazarene

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 September 2021, which are set out on pages 5 to 11.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do 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.

Claire Welling

28/3/2022

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

South Leeds Church of the Nazarene
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 September 2021

	Notes	2021 Unrestricted funds	2021 Restricted funds	2021 Total funds	2020 Total funds Restated
		£	£	£	£
Income from:					
Grants	(2)	12,098	7,114	19,212	13,377
Offerings		25,448	-	25,448	24,631
Gift Aid		2,937	150	3,087	6,307
Shop takings		54,773	-	54,773	47,600
Rents received		6,430	-	6,430	4,647
Donations		469	700	1,169	2,074
Other income		4,941	-	4,941	1,170
Interest		-	-	-	7
Total income		107,096	7,964	115,060	99,813
Expenditure on:					
Staffing costs	(3)	53,668	7,114	60,782	51,327
Utilities		3,453	-	3,453	5,349
Events expenses		1,127	-	1,127	1,078
Church domestic costs		321	-	321	740
Repairs and maintenance		8,828	-	8,828	3,146
Licences		526	-	526	563
Activities expenditure		4,039	-	4,039	1,965
Insurance		1,513	-	1,513	114
Gifts and awards		476	-	476	326
Church and office supplies		671	-	671	611
Visiting speakers and travel expenses		2,604	-	2,604	2,436
Miscellaneous		-	-	-	189
Building works		-	-	-	3,346
Phone and internet		848	-	848	1,510
District and NMI budgets		7,081	-	7,081	7,354
Shop expenses		9,795	-	9,795	12,716
Accountancy and independent examination		1,020	-	1,020	1,020
Staff bonus and honorarium		1,540	-	1,540	1,025
Equipment		3,557	-	3,557	1,835
Donations to others		2,084	-	2,084	2,190
Volunteer expenses		-	-	-	91
Refreshments		249	-	249	55
Publicity		53	-	53	-
Depreciation		540	-	540	-
Total expenditure		103,993	7,114	111,107	98,986
Net income / (expenditure)		3,103	850	3,953	827
Fund balances brought forward		687,683	2,742	690,425	689,598
Fund balances carried forward	(4)	690,786	3,592	694,378	690,425

All incoming resources and resources expended derive from continuing activities.

South Leeds Church of the Nazarene

Balance sheet

as at 30 September 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 641,901	-	641,901	639,739
Total fixed assets	<u>641,901</u>	<u>-</u>	<u>641,901</u>	<u>639,739</u>
Current assets				
Debtors	1,448	150	1,598	-
Cash at bank and in hand	(6) 48,547	3,442	51,989	51,706
Total current assets	<u>49,995</u>	<u>3,592</u>	<u>53,587</u>	<u>51,706</u>
Current liabilities: amounts falling due within one year				
Accruals	1,110	-	1,110	1,020
Total current liabilities	<u>1,110</u>	<u>-</u>	<u>1,110</u>	<u>1,020</u>
Net current assets / (liabilities)	<u>48,885</u>	<u>3,592</u>	<u>52,477</u>	<u>50,686</u>
Total assets less current liabilities	<u>690,786</u>	<u>3,592</u>	<u>694,378</u>	<u>690,425</u>
Net assets	<u>690,786</u>	<u>3,592</u>	<u>694,378</u>	<u>690,425</u>
Funds				
Unrestricted funds	690,786	-	690,786	687,683
Restricted funds	-	3,592	3,592	2,742
Total funds	<u>690,786</u>	<u>3,592</u>	<u>694,378</u>	<u>690,425</u>

The financial statements were approved by the board of trustees on 8/2/2022

David Montgomery (Trustee)

South Leeds Church of the Nazarene

Notes to the accounts

for the year ended 30 September 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

A correction has been made to the allocation between Gift Aid, Donations and Offerings income, which was misanalysed last year. (Gift Aid has been reduced by £7,870, Offerings increased by £11,862 and Donations decreased by £3,992.)

No other changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

South Leeds Church of the Nazarene

Notes to the accounts continued

for the year ended 30 September 2021

1 Accounting policies (continued)

Tangible fixed

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: in line with residual value

Fixtures and fittings: over 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
LCC business grant	12,098		12,098	10,000
HMRC Job Retention Scheme	-	7,114	7,114	3,377
	<u>12,098</u>	<u>7,114</u>	<u>19,212</u>	<u>13,377</u>

3 Staff costs and numbers

	2021	2020
	£	£
Gross salaries	57,264	48,288
Social security costs	2,591	1,618
Employment allowance	(2,591)	(1,618)
Pensions	2,419	1,879
Payroll administration charges	1,100	1,160
	<u>60,782</u>	<u>51,327</u>

The average number employees during the year was 7.5, being an average of 3.0 full time equivalent (2020: 8.6, 2.8 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2021	2020
	£	£
Costs of the scheme to the charity for the year	2,419	1,879

South Leeds Church of the Nazarene
Notes to the accounts continued
for the year ended 30 September 2021

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Building fund	2,742	850	-	-	3,592
HMRC Job Retention Scheme	-	7,114	7,114	-	-
	<u>2,742</u>	<u>7,964</u>	<u>7,114</u>	<u>-</u>	<u>3,592</u>

Fund name	Purpose of restriction
Building fund	Towards building works for the church and manse
HMRC Job Retention Scheme	Towards the costs of furloughed staff

5 Tangible assets	Fixtures and fittings	Church	Manse	Total
		£	£	£
Cost				
At 1 October 2020	-	487,400	152,339	639,739
Additions	2,702	-	-	2,702
At 30 September 2021	<u>2,702</u>	<u>487,400</u>	<u>152,339</u>	<u>642,441</u>
Depreciation				
At 1 October 2020	-	-	-	-
Charge for year	540	-	-	540
At 30 September 2021	<u>540</u>	<u>-</u>	<u>-</u>	<u>540</u>
Net book value				
At 30 September 2021	<u>2,162</u>	<u>487,400</u>	<u>152,339</u>	<u>641,901</u>
At 30 September 2020	<u>-</u>	<u>487,400</u>	<u>152,339</u>	<u>639,739</u>

6 Cash at bank and in hand	2021	2020
	£	£
Cash at bank	47,750	48,709
Cash in hand	4,239	2,997
	<u>51,989</u>	<u>51,706</u>

South Leeds Church of the Nazarene
Notes to the accounts continued
for the year ended 30 September 2021

7 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

			2021	2020
			£	£
Name of trustee	Reason	Legal authority		
David Montgomery	Employee	Governing document	16,446	8,955
Linda Boston	Employee	Governing document	553	2,375
Jenna Jones	Employee	Governing document	13,212	11,152
Livia Simon	Employee	Governing document	3,657	2,821
Tony Musgreave	Employee	Governing document	3,606	3,068
Geoff Alker	Honorarium	Governing document	500	500
			<u>37,974</u>	<u>28,871</u>

Amount of pension contributions paid by the charity for the reporting period

David Montgomery	752
Jenna Jones	607
Livia Simon	165
	<u>1,524</u>

No trustee received any other remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees. The total employee benefits received by the trustees were £37,474 (previous year: £28,371).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

8 Grant making

Total value of grants	Grants to institutions
Purpose for which grants were made	£
Churches Together	1,084
Zarach charity	1,000
	<u>2,084</u>

9 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2021	2020
	£	£
Within one year	1,058	4,492
In the second to fifth years inclusive	-	1,058
	<u>1,058</u>	<u>5,550</u>

South Leeds Church of the Nazarene

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 September 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants	12,098	10,000	7,114	3,377	19,212	13,377
Offerings	25,448	24,631	-	-	25,448	24,631
Gift Aid	2,937	6,307	150	-	3,087	6,307
Shop takings	54,773	47,600	-	-	54,773	47,600
Rents received	6,430	4,647	-	-	6,430	4,647
Donations	469	1,296	700	778	1,169	2,074
Other income	4,941	1,170	-	-	4,941	1,170
Interest	-	7	-	-	-	7
Total income	107,096	95,658	7,964	4,155	115,060	99,813
Expenditure						
Staffing costs	53,668	47,950	7,114	3,377	60,782	51,327
Utilities	3,453	5,349	-	-	3,453	5,349
Events expenses	1,127	1,078	-	-	1,127	1,078
Church domestic costs	321	740	-	-	321	740
Repairs and maintenance	8,828	3,146	-	-	8,828	3,146
Licences	526	563	-	-	526	563
Activities expenditure	4,039	1,965	-	-	4,039	1,965
Insurance	1,513	114	-	-	1,513	114
Gifts and awards	476	326	-	-	476	326
Church and office supplies	671	611	-	-	671	611
Visiting speakers / travel expenses	2,604	2,436	-	-	2,604	2,436
Miscellaneous	-	189	-	-	-	189
Building works	-	3,346	-	-	-	3,346
Phone and internet	848	1,510	-	-	848	1,510
District and NMI budgets	7,081	7,354	-	-	7,081	7,354
Shop expenses	9,795	12,716	-	-	9,795	12,716
Accountancy / independent exam	1,020	1,020	-	-	1,020	1,020
Staff bonus and honorarium	1,540	1,025	-	-	1,540	1,025
Equipment	3,557	1,835	-	-	3,557	1,835
Donations to others	2,084	2,190	-	-	2,084	2,190
Volunteer expenses	-	91	-	-	-	91
Refreshments	249	55	-	-	249	55
Publicity	53	-	-	-	53	-
Depreciation	540	-	-	-	540	-
Total expenditure	103,993	95,609	7,114	3,377	111,107	98,986
Net income / (expenditure)	3,103	49	850	778	3,953	827
Fund balances brought forward	687,683	687,634	2,742	1,964	690,425	689,598
Fund balances carried forward	690,786	687,683	3,592	2,742	694,378	690,425

South Bank Sanctuary Church of the Nazarene

England & Wales - Charity number 1161121

Accounts

South Leeds Church of the Nazarene

Charity number 1161121

Annual Report and Financial Statements for the year ended 30 September 2020



CHURCH OF
THE NAZARENE
SOUTH LEEDS



West Yorkshire Community Accounting Service

South Leeds Church of the Nazarene

Annual Report and Financial Statements for the year ended 30 September 2020

Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 12

Prepared by West Yorkshire Community Accounting Service

South Leeds Church of the Nazarene

Trustees' report for the year ended 30 September 2020

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
David Montgomery	Chairperson	
Linda Boston	Secretary	
Geoff Alker	Treasurer	Appointed 22 March 2020
Jenna Jones	Youth Leader	
Karen Alker	Missions Leader	
Carole Rayner		
Livia Simon		Appointed 22 March 2020
Tony Musgreave		Appointed 22 March 2020
Sandra Musgreave		Appointed 22 March 2020
Judith Hemsworth		Resigned 22 March 2020

Charity number	1161121	Registered in England and Wales
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Registered and principal address

2 Hunslet Hall Road
Beeston
Leeds
LS11 6TT

Bankers

Yorkshire Bank
1 The Penny Hill Centre
Church Street
Hunslet
Leeds
LS10 2AP

Independent examiner

Claire Welling

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The CIO is governed by a constitution adopted on 6 March 2015. The governing document is based on the Manual of the Global Church of the Nazarene where UK law permits.

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.

Method of recruitment and appointment of trustees

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 or every two years by the members of South Leeds Church of the Nazarene at the annual general meeting held in February each year.

Objectives and activities

The charity's objects

The objects of the CIO are the advancement of the Christian faith as part of the Church of the Nazarene inc and the district principally but not exclusively in Northern England.

South Leeds Church of the Nazarene

Trustees' report (continued) for the year ended 30 September 2020

Objectives and activities (continued)

The charity's main activities

We offer teaching around the Christian faith and a place for worship. This year we have also organised bible studies. During lockdown we used Facebook live and Zoom to continue to communicate our core Christian values.

We ran a youth ministry for local children which also operated on Zoom.

We provided a free meal twice a month until lockdown, and then started a foodbank delivering food to those in need. Morrison's helped us with foodbank supplies and Leeds City Council gave us some financial help, the rest of the funds came from church funds.

Up until lockdown we provided a men's and a ladies fellowship evening with various activities open to all. After lockdown we provided a men's fellowship via Zoom.

Up until lockdown we ran a community craft café which is a free drop in place for creative work and a place to meet for coffee.

Up until lockdown we rented our premises to local community groups. We also run a charity shop.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular advancement of the Christian faith and to serve and enhance the local community.

Achievements and performance

The charity shop has been an opportunity for the church to train local people in order that they can seek employment having had work experience.

The Craft Café provides a safe environment where people can come and learn new craft ideas but talk with each other. It is a great self-help group and the leaders sign post individuals to other agencies for support. The group has been growing and is meeting its aims which are to help reduce loneliness and support people suffering with mental health issues.

We provide a meal twice a month which is open to anyone and free of charge.

We provide a men's and a ladies fellowship evening with various activities open to all.

We rent our premises to the local community.

We run a foodbank and deliver food to people's homes.

This year we supported another charity called Zarach which provides beds for children.

Financial review

The net income for the year was £827, including net income of £49 on unrestricted funds and net income of £778 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £47,944.

The church will implement the following policy:

We should maintain sufficient reserves to meet foreseeable commitments;

We must not operate a policy of progressive increase of reserves for no identifiable purpose;

The current reserves are designed to cover committed costs for a year, plus uncommitted but expected non-essential expenditure for a quarter, plus designated funds to support expected future commitments, which at various times might include provision for replacing the roof, renewal of the heating system and specific commitments related to plans for future serving and mission activities.

The reserves should be reviewed annually to determine the resources the church has or can make available to spend on the purposes of the church, once it has met its commitments and covered its other planned expenditure.

South Leeds Church of the Nazarene

Trustees' report (continued) for the year ended 30 September 2020

Impact of the Covid-19 pandemic

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern. The government Covid relief grants and furlough scheme continue to be crucial to the survival of the charity.

Signed on behalf of the board of trustees:

Signed: D.Montgomery (Trustee)

Name: D.Montgomery

Date: 24th February 2021

South Leeds Church of the Nazarene

Independent examiner's report to the trustees of South Leeds Church of the Nazarene

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 September 2020, which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do 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.

Signed: C.Welling Name: Claire Welling

Date: 24/2/21

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

South Leeds Church of the Nazarene
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 September 2020

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds Restated £
Income from:					
Grants	(2)	10,000	3,377	13,377	-
Offerings		12,769	-	12,769	26,431
Gift Aid		14,177	-	14,177	21,456
Shop takings		47,600	-	47,600	45,050
Rents received		4,647	-	4,647	6,810
Donations		5,288	778	6,066	10,872
Event income		-	-	-	99
Other income		1,170	-	1,170	542
Interest		7	-	7	6
Total income		95,658	4,155	99,813	111,266
Expenditure on:					
Staffing costs	(3)	47,950	3,377	51,327	55,349
Utilities		5,349	-	5,349	6,646
Events expenses		1,078	-	1,078	1,244
Church domestic costs		740	-	740	-
Repairs and maintenance		3,146	-	3,146	9,350
Licences		563	-	563	759
Activities expenditure		1,965	-	1,965	1,262
Insurance		114	-	114	2,202
Gifts		326	-	326	3,780
Book allowance and mileage		-	-	-	158
Church and office supplies		611	-	611	1,304
Visiting speakers and travel expenses		2,436	-	2,436	2,371
Miscellaneous		189	-	189	186
Building works		3,346	-	3,346	1,138
Phone and internet		1,510	-	1,510	1,358
District and NMI budgets		7,354	-	7,354	2,797
Shop expenses		12,716	-	12,716	11,972
Accountancy		1,020	-	1,020	1,020
Staff bonus and honorarium		1,025	-	1,025	-
Equipment		1,835	-	1,835	270
Church fixtures and fittings		-	-	-	15,372
Training		-	-	-	693
Donations to others		2,190	-	2,190	90
Volunteer exps		91	-	91	202
Refreshments		55	-	55	1,006
Total expenditure		95,609	3,377	98,986	120,529
Net income / (expenditure)		49	778	827	(9,263)
Fund balances brought forward		687,634	1,964	689,598	698,861
Fund balances carried forward	(4)	687,683	2,742	690,425	689,598

All incoming resources and resources expended derive from continuing activities.

South Leeds Church of the Nazarene

Balance sheet

as at 30 September 2020

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 639,739	-	639,739	646,447
Total fixed assets	<u>639,739</u>	<u>-</u>	<u>639,739</u>	<u>646,447</u>
Current assets				
Cash at bank and in hand	(6) 48,964	2,742	51,706	44,171
Total current assets	<u>48,964</u>	<u>2,742</u>	<u>51,706</u>	<u>44,171</u>
Current liabilities: amounts falling due within one year				
Accruals	1,020	-	1,020	1,020
Total current liabilities	<u>1,020</u>	<u>-</u>	<u>1,020</u>	<u>1,020</u>
Net current assets / (liabilities)	<u>47,944</u>	<u>2,742</u>	<u>50,686</u>	<u>43,151</u>
Total assets less current liabilities	<u>687,683</u>	<u>2,742</u>	<u>690,425</u>	<u>689,598</u>
Net assets	<u>687,683</u>	<u>2,742</u>	<u>690,425</u>	<u>689,598</u>
Funds				
Unrestricted funds	687,683	-	687,683	687,634
Restricted funds	-	2,742	2,742	1,964
Total funds	<u>687,683</u>	<u>2,742</u>	<u>690,425</u>	<u>689,598</u>

The financial statements were approved by the board of trustees on

Date: 24th February 2021

Signed: D Montgomery

(Trustee)

Name D.Montgomery

South Leeds Church of the Nazarene

Notes to the accounts

for the year ended 30 September 2020

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The change in the preparation basis has required the restatement of values relating to fixed assets and creditors on the balance sheet. The 2019 accountancy costs on the statement of financial activities also The previous year's accounts have been restated on an accruals basis.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: in line with residual value

South Leeds Church of the Nazarene

Notes to the accounts continued

for the year ended 30 September 2020

1 Accounting policies continued

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

2 Grants

	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
LCC business grant	10,000	-	10,000	-
Job Retention Scheme grant	-	3,377	3,377	-
	10,000	3,377	13,377	-

3 Staff costs and numbers

	2020 £	2019 £
Gross salaries	48,288	46,209
Social security costs	1,618	1,456
Employment allowance	(1,618)	(1,456)
Pensions	1,879	1,439
Payroll administration charges	1,160	1,088
Stipend	-	6,613
	51,327	55,349

The average number employees during the year was 8.6, being an average of 2.8 full time equivalent (2019: 7, 2.8 FTE).

Defined contribution pension scheme

	2020 £	2019 £
Costs of the scheme to the charity for the year	1,879	1,439

4 Restricted funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Building fund	1,964	778	-	-	2,742
Job Retention Scheme funding	-	3,377	3,377	-	-
	1,964	4,155	3,377	-	2,742

Fund name

Purpose of restriction

Building fund	Towards building works for the church and manse
Job Retention Scheme funding	To fund furloughed workers during the Covid-19 pandemic

South Leeds Church of the Nazarene
Notes to the accounts continued
for the year ended 30 September 2020

5 Tangible assets

	Church	Manse	Total
		£	£
<u>Cost</u>			
At 1 April 2019	487,400	159,047	646,447
Additions	-	152,339	152,339
Disposals	-	(159,047)	(159,047)
At 31 March 2020	<u>487,400</u>	<u>152,339</u>	<u>639,739</u>
<u>Net book value</u>			
At 31 March 2020	<u>487,400</u>	<u>152,339</u>	<u>639,739</u>
At 31 March 2019	<u>487,400</u>	<u>159,047</u>	<u>646,447</u>

6 Cash at bank and in hand

	2020	2019
	£	£
Yorkshire bank - church & shop	45,218	17,233
Yorkshire bank - NMI account	749	1,281
Yorkshire bank - Sunday school	-	411
Yorkshire bank - Building fund	2,742	13,989
Church petty cash	69	514
Shop cash float	2,928	366
Yorkshire Building Society	-	1,964
CAF shop	-	2,448
CAF church	-	5,965
	<u>51,706</u>	<u>44,171</u>

South Leeds Church of the Nazarene
Notes to the accounts continued
for the year ended 30 September 2020

7 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

		2020	2019
		£	£
Name of trustee	Legal authority		
David Montgomery	Governing document	8,955	12,786
Linda Boston	Governing document	2,375	1,382
Jenna Jones	Governing document	11,152	6,924
Livia Simon	Governing document	2,821	-
Tony Musgreave	Governing document	3,068	-
		<u>28,371</u>	<u>21,092</u>

No trustee received any other remuneration or benefit during this or the previous year.

Other related party transactions

The church manse was sold to Sarah and David Thornton during the year. Linda Boston (Trustee) is Sarah's mother. Linda was not involved in the discussions re the sale of the manse. The manse was independently surveyed and valued and it was not sold below market value.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees. The total employee benefits received by the trustees were £28,371 (previous year: £21,092).

8 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	Shop lease
	£
Within one year	4,492
In the second to fifth years inclusive	1,058
	<u>5,550</u>

South Leeds Church of the Nazarene

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 September 2020

	2020	2019	2020	2019	2020	2019
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants	10,000	-	3,377	-	13,377	-
Offerings	12,769	26,431	-	-	12,769	26,431
Gift Aid	14,177	21,456	-	-	14,177	21,456
Shop takings	47,600	45,050	-	-	47,600	45,050
Rents received	4,647	6,810	-	-	4,647	6,810
Donations	5,288	10,085	778	787	6,066	10,872
Event income	-	99	-	-	-	99
Other income	1,170	542	-	-	1,170	542
Interest	7	-	-	6	7	6
Total income	95,658	110,473	4,155	793	99,813	111,266
Expenditure						
Staffing costs	47,950	55,349	3,377	-	51,327	55,349
Utilities	5,349	6,646	-	-	5,349	6,646
Events expenses	1,078	1,244	-	-	1,078	1,244
Church domestic costs	740	-	-	-	740	-
Repairs and maintenance	3,146	9,350	-	-	3,146	9,350
Licences	563	759	-	-	563	759
Activities expenditure	1,965	1,262	-	-	1,965	1,262
Insurance	114	2,202	-	-	114	2,202
Gifts	326	3,780	-	-	326	3,780
Book allowance and mileage	-	158	-	-	-	158
Church and office supplies	611	1,304	-	-	611	1,304
Visiting speakers / travel expenses	2,436	2,371	-	-	2,436	2,371
Miscellaneous	189	186	-	-	189	186
Building works	3,346	1,138	-	-	3,346	1,138
Phone and internet	1,510	1,358	-	-	1,510	1,358
District and NMI budgets	7,354	2,797	-	-	7,354	2,797
Shop expenses	12,716	11,972	-	-	12,716	11,972
Accountancy	1,020	1,020	-	-	1,020	1,020
Staff bonus and honorarium	1,025	-	-	-	1,025	-
Equipment	1,835	270	-	-	1,835	270
Church fixtures and fittings	-	15,372	-	-	-	15,372
Training	-	693	-	-	-	693
Donations to others	2,190	90	-	-	2,190	90
Volunteer exps	91	202	-	-	91	202
Refreshments	55	1,006	-	-	55	1,006
Total expenditure	95,609	120,529	3,377	-	98,986	120,529
Net income / (expenditure)	49	(10,056)	778	793	827	(9,263)
Fund balances brought forward	687,634	697,690	1,964	1,171	689,598	698,861
Fund balances carried forward	687,683	687,634	2,742	1,964	690,425	689,598