

Morley Church of The Nazarene

Charity Number 1163612

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

Morley Church of The Nazarene

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

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Morley Church of The Nazarene

Trustees' Report for the year ended 30 September 2020

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

Name	Position
Pastor George McMullan	Chairperson
Mrs Jennie Poppleton	Secretary and Treasurer
Miss Katrine Smith	NYI
Mrs Glenys Tattersall	
Mrs Claire McMullan	
Mr Paul Thackray	
Mr Jack Dyde	
Mrs Diane Bardy	
Mr Nathan McMullan	

Charity Number

The charitable incorporated organisation was registered with the Charity Commission for England and Wales, number 1163612.

Registered and principal address

Albion Street
Morley
Leeds
LS27 9BX

Bankers

Barclays
89 Queen Street
Morley
Leeds
LS27 8DX

Independent Examiner – N/A

West Yorkshire Community Accounting Service

Gardner Accountancy Services Limited
51 Queen Street
Morley
Leeds
LS27 8EB

Morley Church of The Nazarene

Trustees' Report for the year ended 30 September 2020

Structure, governance and management

The CIO is governed by a constitution on 17th September 2015 with registration number 1163612. The governing document is based on the Manual of the Global Church of The Nazarene where UK law permits.

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 the Morley 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 Global Church of The Nazarene and the Church of the Nazarene British Isles South District, to serve and enhance the local community and to provide education and training through small group work.

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.

Achievements and performance

We opened a charity shop to support the work that we do within the community on a Saturday morning.

The charity shop is an opportunity for the church to continued growth of the membership and attendance at the church and of their spiritual and personal development. It is also vital in building relationships within the community and growing on the development of the youth group.

Financial Review

The receipts and payment account show that there was a net increase in cash funds during the year of 4863.16.

Reserves Policy

The charity does not have a policy on reserves as the expenditure and work of the charity is reliant upon the ongoing support, tithes and offering of the members and friends received at the weekly meetings. The Board of Trustees reviews on a monthly basis the anticipated income and expenditure for the next two to three months in order to ensure the ongoing work of the charity.

Signed on behalf of the board of trustees:

Signed:.....

Date:.....

Name:..... (Trustee)

Morley Church of The Nazarene

Independent examiner's report to the trustees of Morley Church of the Nazarene.

I report on the accounts of the charity for the year September 2020, which are set out on pages 6 to 8.

Respective responsibilities of the trustees and the examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the general directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act and state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general directions given by the Charity Commission. Examination includes a review of the accounting record kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter had come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
to keep accounting records in accordance with section 130 of the 2011 Act; and
to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:.....

Date:.....

Name: Joanne Gardner

Gardner Accountancy Services Limited
51 Queen Street
Morley
Leeds
LS27 8EB

Morley Church of The Nazarene

Receipts and payments account for the year ended 30 September 2020.

	2020	2020	2020	2019
	Unrestricted	restricted	Total	Unrestricted
	Funds	Funds	Funds	Funds
	£	£	£	£
Receipts				
Offerings	9,798.85		9,798.85	11,950.67
Gift Aid	8,005.41		8,005.41	1,085.46
Shop takings	0.00		0.00	
Rents Received	24,454.04		24,454.04	24,741.46
Donations	3,932.26		3,932.26	
Event Income				431.89
Activities Income				3241
Other Income	8,282.71		8,282.71	2400.94
Interest				
Total receipts	54,473.27		54,473.27	43,851.42
Payments	0.00		0.00	
Salaries and pensions	9,600.00		9,600.00	9,600.00
Utilities	8,088.16		8,690.57	5,255.32
Housing	13,990.80		13,990.80	16,153.36
Cleaning materials	112.32		112.32	691.31
Repairs and maintenance	1,122.27		519.86	2,777.80
CCLI Licence	155.28		155.28	153.36
Activities expenditure	90.94		90.94	1,749.41
Insurance	4,433.19		4,433.19	4,836.74
Gifts	650.00		650.00	411.37
Book allowance and mileage	500.00		500.00	235.27
Office Supplies	152.43		152.43	770.75
Miscellaneous	1,184.50		1,184.50	571.4
Phone and internet	98.40		98.40	447.65
District and NMI budgets	1,356.00		1,356.00	248.09
accounts	480.00		480.00	480
Total payments	42,014.29		42,014.29	44381.83
Net receipts / (payments)	12,458.98		12,458.98	-530.41
Cash fund balances brought forward	-530.41		-530.41	10652.72
Cash fund balances carried forward	11,928.57		11,928.57	10122.19

Morley Church of The Nazarene

Statement of assets and liabilities as at 30 September 2020.

	2020 Unrestricted	2020 restricted	2020 Total	2019 Total
	£	£	£	£
Cash funds				
Current account	7700		7700	530
NMI account				
Sunday school account				
Fresh Start loan Account	4228		4228	9592
Building Fund				
Cash in Hand (shop)				
Total cash funds	11928		11928	10122
 Assets retained for the charity's own use				
Church Building				1500000
Church Manse				130000
 Liabilities				£
 Accounts production and Independent examination				<u>1630000</u>

Approval of the accounts

The financial statements were approved by the board of trustees on

Date:.....

Signed:..... (Trustee)

Name:.....

Morley Church of The Nazarene

Notes to the accounts for the year ended 30 September 2020

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

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

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

Taxation

As a registered 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.

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 Staff costs and numbers

	2020
	£
Gross salaries	9600.00
Social security costs	
Employment allowance	
	<hr/>
	9600.00

3 Restricted funds

	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Building Fund				
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-

Fund name

Purpose of restriction

Building Fund

Towards building works for the church and manse.

4 Trustee expenses

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

5 Related party transactions

There were no related party transactions during this year or the previous year.

Morley Church of The Nazarene

Notes to the accounts for the year ended 30 September 2020

6 Operating leases

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

	£
Within one year	
In the second to fifth years inclusive	
	<hr/>
	-
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Morley Church of The Nazarene

Notes to the accounts for the year ended 30 September 2020

Note 1	30/09/2020	30/09/2019
Summary of Rental Income		
Rent - Leeds City Council		
Rent - Slimming world	7299.00	12758.96
Rent - Pilates	926.25	
Rent – Girl Guiding		
Rent – Ingenious Diabetes		
Rent – FISDAC	2142.00	4344
Rent – FF group	399.97	
Rent - Room	6811.00	488.5
Rent – Craft Stalls	1039.50	
Rent - Manse rental	5836.32	7150
Total	24454.04	24741.46

Note 2	30/09/2020	30/09/2019
Activities Income		
Balance Brought Forward	-	-
Gifts Received	8005.41	1085.46
Event Income	0.00	431.89
Weekly Subs	0.00	3241
Tuck Sales	-	-
	8,005.41	4758.35

Activities Expenditure

Conference
Training (Pastol)

Cash Balance C/F	0	0
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Note 3	30/09/2020	30/09/2019
Summary of Other Income		
Love offering	-	-
Kyle Project		
Gifts Bequests		
Ingeus Diabetes	0	2116
Grant Received		
NMI	0	284.94
Total	0	2400.94

Morley Church of The Nazarene

Notes to the accounts for the year ended 30 September 2020

Note 4	30/09/2020	30/09/2019
Mortgage		
Balance Brought Forward		
Interest Charged		
Repayments made		
Balance Carried Forward	-	-

Note 5	Year Ended 30/09/2020	Year Ended 30/09/2019
Loan		
Balance Brought Forward		
Interest Charged		
Repayments made		
Total Due to District	-	-

Note 6	30/09/2020	30/09/2019
Summary of Repairs		
Misc Repairs	519.86	1366.02
Office Annexe Repairs		
Computer Upgrade and Repairs		
Church Repairs		
Garden		277.5
Boiler Service AND Repairs	602.41	1134.28
Fire Extinguisher Service		
New Equipment		
Total	1122.27	2777.8

Morley Church of The Nazarene

Notes to the accounts for the year ended 30 September 2020

Note 7	30/09/2020	30/09/2019
Miscellaneous		
Board Anniversary Meal	-	-
Summer School	60.94	-
Central Salary Scheme		
Courses and Training	392.55	
Sundry Equipment		
Printing, Postage and Stationery		
NMI and District Superintendent		770.75
Refreshments	347.01	293.9
Drama Production		
Computer Cover plan		
Travel Expenses	384.00	235.27
Visiting Speakers		
Other- musicians		
Gifts / Prizes		411.37
Board Day Away Expenses		
CPO		
Gifts to Children / Youth		
Total	1184.5	1711.29