

Morley Church of The Nazarene

Charity Number 1163612

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

Morley Church of The Nazarene

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Contents	Page
Trustees' Report	3-4
Examiner's Report	5
Receipts and payments account	6
Statement of assets and liabilities	7
Notes to the accounts	8-12

Morley Church of The Nazarene

Trustees' Report for the year ended 30 September 2021

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 2021

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 2021, 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 2021

	2021	2021	2021	2020
	Unrestricted	restricted	Total	Unrestrict ed
	Funds	Funds	Funds	Funds
	£	£	£	£
Receipts				
Offerings	11,240.20		11,240.20	9,798.85
Furlough	7,200.00		7,200.00	8,005.41
Gifts				0
Rents Received	15,372.00		15,372.00	24,454.04
Donations	2,080.00		2,080.00	3932.26
Event Income			0.00	
Activities Income			0.00	
Other Income	2,499.47		2,499.47	8282.71
Shop Income	16327.32		16327.32	
Total receipts	54718.99	0.00	54718.99	54,473.27
Payments				0
Salaries and pensions	10400.00		10,400.00	9,600.00
Utilities	7433.54		7,433.54	8,690.57
Housing	13000.00		13,000.00	13,990.80
Cleaning materials	174.26		174.26	112.32
Repairs and maintenance	1037.45		1,037.45	519.86
CCLI Licence			0.00	155.28
Activities expenditure			0.00	90.94
Insurance	2309.95		2,309.95	4,433.19
Gifts			0.00	650
Book allowance and mileage			0.00	500
Office Supplies	36.38		36.38	152.43
Miscellaneous	2882.28		2,882.28	1184.5
Phone and internet			0.00	98.4
District and NMI budgets	188.31		188.31	1356
accounts	480.00		480.00	480
Shop Expenses & Management Fee	11035.88		11035.88	
Total payments	48978.05	0.00	48978.05	42014.29
Net receipts / (payments)	5740.94		5740.94	12,458.98
Cash fund balances brought forward	11,928.57		11,928.57	-530.41
Cash fund balances carried forward	17669.51		17669.51	11,928.57

Morley Church of The Nazarene

Statement of assets and liabilities as at 30 September 2021.

	2021 Unrestricted	2021 restricted	2021 Total	2020 Total
	£	£	£	£
Cash funds				
Current account	13440.96		13440.96	7700
NMI account				
Sunday school account				
Fresh Start loan Account	4228		4228	4228
Building Fund				
Cash in Hand (shop)				
Total cash funds	17669.51		17669.51	11928

Assets retained for the charity's own use

Church Building	1500000
Church Manse	130000

Liabilities £

Accounts production and Independent examination	1630000
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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 2021

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

	2021 £
Gross salaries	10400
Social security costs	
Employment allowance	
	<hr/>
	10400

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 2021

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/>
	-

Morley Church of The Nazarene

Notes to the accounts for the year ended 30 September 2021

Note 1	30/09/2021	30/09/2020
Summary of Rental Income		
Rent - Leeds City Council		
Rent - Slimming world	6241.50	7299.00
Rent - Pilates		926.25
Rent – Girl Guiding		
Rent – Ingenious Diabetes		
Rent – FISDAC		2142.00
Rent – FF group		399.97
Rent - Room	1342.50	6811.00
Rent – Craft Stalls		1039.50
Rent - Manse rental	7788.00	5836.32
Total	15372.00	24454.04

Note 2	30/09/2021	30/09/2020
Activities Income		
Balance Brought Forward	-	-
Grants Received	7200.00	8005.41
Donations	2080.00	0
Offerings	11240.20	0
Tuck Sales	-	-
	20520.20	8005.41
Activities Expenditure		
Conference		
Training (Pastol)		
Cash Balance C/F	0	0

Note 3	30/09/2021	30/09/2020
Summary of Other Income		
Amazon Smile	58.34	-
ROAR Taekwondo	815.00	
Easy Fundraising	139.37	
School Uniform Exchange	136.76	
Food Bank	1,350.00	
NMI	0	
Total	2,499.47	0

Morley Church of The Nazarene

Notes to the accounts for the year ended 30 September 2021

Note 4 **30/09/2021** **30/09/2020**

Mortgage

Balance Brought Forward

Interest Charged

Repayments made

Balance Carried Forward

-

-

Note 5

Year Ended **Year Ended**
30/09/2021 **30/09/2020**

Loan

Balance Brought Forward

Interest Charged

Repayments made

Total Due to District

-

-

Note 6

30/09/2021 **30/09/2020**

Summary of Repairs

Misc Repairs

0.00

519.86

Office Annexe Repairs

Computer Upgrade and Repairs

499.00

Church Repairs

446.05

Garden

Boiler Service AND Repairs

602.41

Fire Extinguisher Service

92.40

New Equipment

Total

1037.45

1022.27

Morley Church of The Nazarene

Notes to the accounts for the year ended 30 September 2021

Note 7	30/09/2021	30/09/2020
Miscellaneous		
equipment	646.24	-
Board Day Away Expenses		60.94
Breakthur Holiday	700.00	
Historic	933.71	0.00
Sunday school	58.18	
food bank	347.32	
NMI and District Superintendent		
Refreshments	196.83	347.01
Drama Production		
Computer Cover plan		
Travel Expenses		384.00
Visiting Speakers		
Other- musicians		
Gifts / Prizes		
Board Day Away Expenses		
CPO		
Gifts to Children / Youth		
Total	2882.28	1711.29