

Morley Church of The Nazarene

Charity Number 1163612

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

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Contents

Trustees' Report

Examiner's Report

Receipts and payments account

Statement of assets and liabilities

Notes to the accounts

Morley Church of The Nazarene

Trustees' Report for the year ended 30 September 2023

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

Name	Position
George McMullan	Chair of trustees
Katerine Smith	Secretary
Jennie Poppleton	Treasurer
Nathan McMullan	Youth Leader
Clare McMullan	Missions Leader
Diane Bardy	
Linda Boston	
Glenys Tattersall	
Paul Thackray	
Jack Dyde	

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

JLS Accountancy Services Ltd
1st Floor
Alex House
South Prade
Morley
LS27 8AJ

Morley Church of The Nazarene

Trustees' Report for the year ended 30 September 2023

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 incoming 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 2023, 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

JLS Accountancy Services Ltd
1st Floor
Alex House
South Prade
Morley
LS27 8AJ

Morley Church of The Nazarene

Statement of Income & Expense as at 30 September 2023

	2023	2023	2023	2022
	Unrestricted	restricted	Total	Unrestricted
	Funds	Funds	Funds	Funds
	£	£	£	£
Receipts				
Offerings	19,418.15			17,387.32
Funding & Grants	2,000.00			200.00
Gifts	1,100.00			2,935.00
Rents Received	34,490.50			24,956.50
Donations				
Event Income	0.00			1,278.19
Activities Income	1,551.62			
Return Chq	167.74			3,701.53
Shop Income	32,341.08			27,566.02
Total receipts	91,069.09	0.00	0.00	78,024.56
	0.00			
Payments	2023		2023	2022
Salaries and pensions	57,283.40		57,283.40	17,707.80
Utilities	9,513.01		9,513.01	9,988.59
Housing				22,239.60
Cleaning materials	761.63		761.63	320.12
Repairs and maintenance	3744.24		3744.24	451.30
CCLI Licence	316.00		316.00	0.00
Activities expenditure	3018.14		3018.14	858.90
Insurance	2695.71		2695.71	2,593.55
Gifts	1262.18		1262.18	0.00
Book allowance and mileage	643.75		643.75	485.10
Office Supplies	2018.26		2018.26	548.74
Miscellaneous	420.94		420.94	13,903.00
Phone and internet	428.96		428.96	2,270.39
District and NMI budgets	1918.32		1918.32	100.00
accounts	2986.32		2986.32	0.00
Shop Expense & Management Fee	1556.40		1556.40	3,527.90
Training	61.00		61.00	153.00
Total payments	88628.26	0.00	88628.26	75147.99
Net receipts / (payments)	2,440.83		2,440.83	2,876.57
Cash fund balances brought forward	17,669.51		17,669.51	17,669.51
Cash fund balances carried forward	20,110.34		20,110.34	20,546.08

Morley Church of The Nazarene

Statement of assets and liabilities as at 30 September 2023

	2023	2023	2023	2022
	Unrestricted	restricted	Total	Unrestricted
		£		
Cash funds				
Current account	18317.53		0.00	16317.53
NMI account	794.05			
Sunday school account				
Fresh Start loan Account	0.00		0.00	4228.55
Building Fund				
Cash in Hand (shop)				
Total cash funds	18317.53		18317.53	20546.08
	-£ 1,625.07			

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 Accountants

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 2022

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

	2023
Gross salaries	£
Social security costs	57283.40
Employment allowance	
	<hr/>
	57283.40

3 Restricted funds

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

Fund name

Building Fund

Purpose of restriction

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 2022

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	<div><div></div><div>-</div><div></div></div>

Note 1	2023	2022
Summary of Rental Income		
Rent - Leeds City Council		
Rent - Slimming world	10393.50	10206.00
Rent - Yoga	5050.00	4730.00
Rent – AA	1170.00	1170.00
Rent - History Group	300.00	
Rent - Rhythm Tim e	2900.00	
Rent - Morely Blind Group	3105.00	
Rent - Men's Breakfast	225.00	
Rent - Ladies Exercise Class	885.00	
Rent – Bollwood /Indian Dance	1648.00	403.50
Rent - other	1435.00	659.00
Rent – Robot Reg	240.00	0.00
Rent - Manse rental	7139.00	7788.00
Total	34490.5	24956.50
	0.00	

Note 2	2023	2022
Activities Income/ Grants / offerings		
Balance Brought Forward	-	-
Grants Voluntry Action	500.00	0.00
Grants Ground Work	1500.00	
Youth group - subs	112.50	
Youth group - Alton Towers	220.00	
Youth group - Jump inc	200.00	
Community Outreash - School Uniform Exchange	104.57	0.00
Community Outreash - Alzhelmers Fundraiser	203.00	
Community Outreash - Xmas Fair	604.95	
Community Outreash - Nativity Carol Service	71.10	
Donations - Hemsworth	1100.00	2935.00
Offerings	19418.15	17387.32
	24,034.27	20322.32

Activities Expenditure

Conference
Training (Pastol)

Cash Balance C/F	0	0
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Note 3	2023	2022
Charity Shop Takings		
Shop Takings	31539.62	
Amazon Smile	63.48	58.34
ROAR Taekwondo		1,955.00
Easy Fundraising	56.02	1,278.19
Ziffit	278.40	0.00
We Buy Books	34.31	
Other	108.00	
WEA		972.00
NMI	261.25	774.53
Total	32,341.08	5,038.06

Morley Church of The Nazarene

Notes to the accounts for the year ended 30 September 2020

Note 4	2023	2022
Mortgage		
Balance Brought Forward		
Interest Charged		
Repayments made		
Balance Carried Forward	-	-

Note 5	Year Ended	Year Ended
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	2023	2022
Loan		
Balance Brought Forward		
Interest Charged		
Repayments made		
Total Due to District	-	-
Note 6	2023	2022
Summary of Repairs		
Misc Repairs	1,503.00	276.10
Office Annexe Repairs		
Computer Upgrade and Repairs		0
Church Repairs		175.2
Garden	795	
Boiler Service AND Repairs	520	
Fire Extinguisher Service		0
Door/ Key/Locks	926	
Total	3,744.00	451.30

Morley Church of The Nazarene

Notes to the accounts for the year ended 30 September 2021

	2023	2022
Note 7		
Miscellaneous		
equipment	0	301
Board Day Away Expenses		
Breakthru Holiday		
Historic		
Sunday school		
food bank		
NMI and District Superintendent		
Refreshments	420.94	
Drama Production		
Computer Cover plan		
Travel Expenses		
Visiting Speakers		
Other- musicians		
Gifts / Prizes		
Board Day Away Expenses		
Covid Expenses	0	13602
Total	420.94	13,903.00
	0.00	