

# Community Church of the Nazarene Longsight



Trustees' Report  
and Financial Statements  
30<sup>th</sup> September 2023

# **Community Church of the Nazarene Longsight**

## **Trustees' Report and Financial Statements 30<sup>th</sup> September 2023**

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The trustees present their report and accounts for the period ended 30<sup>th</sup> September 2023. The Charity was formed as a Charitable Incorporated Organisation on 28<sup>th</sup> April 2016 but did not operate until 1<sup>st</sup> October 2016 when it took over the operations, assets and liabilities of the unregistered and unincorporated charity Longsight Church of the Nazarene.

The accounts comply with the requirements of the Charities Act 2011, the constitution, Financial Reporting Standard 102 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102A) (effective 2 February 2016).

### **Reference and Administrative Information**

<b>Charity Name</b>	Community Church of the Nazarene Longsight
<b>Working Name</b>	Longsight Church of the Nazarene
<b>Charity Number</b>	1166806
<b>Charity Trustees</b>	Mrs Svetlana Khobnya (Secretary) [retired February 2024] Mr Peter Rae (Treasurer) Mr Iain Maciver Mrs Lynn Birkinshaw Mrs Suzannah Sammons [Elected February 2023]

### **Registered Office and Principal Address**

Toll Gate Close  
Plymouth Grove  
Manchester  
M13 0LG

<b>Bankers</b>	Barclays Bank plc
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### **Independent Examiner**

Adam James MAAT  
Eric Southwick & Co Accountants  
51 The Avenue  
Seaham  
Co Durham  
SR7 8NS

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### **Structure and Organisation**

#### **Organisation**

The organisation is a Charitable Incorporated Organisation (CIO) registered as a charity on 28<sup>th</sup> April 2016. The Charity is managed by the trustees who meet regularly to consider the progress of the Charity and to consider its future direction and activities.

#### **Trustee Appointments**

The Charity is governed by trustees who, apart from the first charity trustees and ex-officio trustees, are appointed by a resolution passed at a properly convened meeting of the charity trustees, usually for a term of one year but the Annual General Meeting may choose to appoint for a period of two years. In selecting individuals for appointment as appointed charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Any Pastor, Sunday School Superintendent, Missionary Society President and/or Nazarene International President shall automatically by virtue of their holding office be a charity trustee.

All trustees are inducted into the policies and procedures of the charity to ensure they are well equipped to fulfil their duties and in particular receive copies of:

The Constitution of the CIO

The latest Trustees Annual Report and Statement of Accounts of the Charity.

And are encouraged to read Charity Commission guidance notes CC3 – “The Essential Trustee – What you need to know”.

In addition the trustees are encouraged to read Charity Commission and other appropriate newsletters and are aware of the need to attend courses designed to keep them abreast of their duties and responsibilities.

#### **Risk Management**

The Trustees are aware of the recommendations to examine the major strategic, business and operational risks which the Charity faces. Procedures are in place to manage the risks identified to the best of the Charity's ability.

### **Objectives and Activities**

#### **Charitable Objects**

The objects of the charity 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.

#### **Public Benefit**

The trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. The remainder of this report illustrates the activities undertaken to support the public benefit requirement.

### **Achievements and Performance**

#### **Review of the Period**

The Board has met on ten occasions and been quorate each time. Prior to each meeting the Agenda has been circulated, together with reports. Minutes have been kept and circulated on each occasion, and on each occasion reports have been received from the pastoral team and the treasurer, along with periodic reports on the activities of the NYI and NMI. There are no reported Safeguarding issues this year.

# Community Church of the Nazarene Longsight

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### Review of the Period (Continued)

The Board has undertaken its duty to review the salaries of the pastoral team annually and has continued the work of a 'pastoral search' to add team members to the current pastoral team. It has hired one new members of the pastoral team, in the role of youth worker, as there was one vacancy in the current year.

The Membership List has been reviewed with contacted being made with a number of members who have not attended Church for some time and enquired about their desire to remain active members of this church. As a result, a number of members have been formally transferred to other churches, some have been moved to the 'inactive' list, and some have been withdrawn from membership, all following discussion by the Board. The then secretary (Dr Svetlana Khobnya) coordinated a further review on behalf of the Board to ensure the list remains accurate, and the list was revised in light of this by vote of the Board prior to the annual meeting in February 2023. The current secretary will undertake the same task prior to the annual meeting in February 2024.

### Financial Review

At 30<sup>th</sup> September 2023 the charity had funds totalling £211,461 (2022: £219,308) all of which is unrestricted funds. £81,487 (2022: £68,076) has been raised during the year and £90,468 (2022: £68,419) has been expended as detailed in the accounts.

### Reserves Policy

It is the policy of the Trustees to retain sufficient reserves to support the costs of running the charity for a six-month period, which is approximately £36,000 (2022: £34,000). In the longer term, the Trustees aim to build up sufficient reserves to develop the charity and to cover gaps in funding. At 30 September 2023 there were unrestricted undesignated reserves of £36,744 (2022: £47,200).

### Principal Funding Source

The principal funding source is from the freewill offerings of members of the Church.

### Investment Policy

The Trustees consider that there are no funds available for long term investment.

### Responsibilities of the Trustees

Charity law requires the trustees to prepare financial statements for each financial period, which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are prudent and reasonable;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees



Dr P Rae      Trustee

Date: 30<sup>th</sup> July 2024

# Community Church of the Nazarene Longsight

## Trustees' Report and Financial Statements 30<sup>th</sup> September 2023

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### Independent Examiner's Report to the Members of Community Church of the Nazarene Longsight

I report on the accounts of the charity for the period ended 30<sup>th</sup> September 2023, which are set out on pages 5 to 7.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(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;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

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

#### Independent examiner's statement

In connection with my examination, no matter has 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.



Adam James MAAT  
Eric Southwick & Co  
Accountants  
51 The Avenue  
Seaham  
Co Durham  
SR7 8NS  
Date: 30<sup>th</sup> July 2024



**Eric  
Southwick & Co**  
A dns Company | Accountants & Charity Experts

# Community Church of the Nazarene Longsight

## Trustees' Report and Financial Statements 30<sup>th</sup> September 2023

### Receipts and Payments Accounts For the year ended 30<sup>th</sup> September 2023 General Fund

		2023	2022
		£	£
<b><u>Receipts</u></b>			
Offerings	50,427.10	45,626.92	
Gift Aid	5,449.13	11,167.66	
NMI Offering (Harvest, Easter)	414.45	1,073.43	
Youth Salary Grant	1,400.00	-	
Youth Funds	550.00	600.00	
Church Rental	17,820.33	6,302.50	
Care Fund	300.00	1,450.00	
Misc Donations	4,692.24	354.40	
Night shelter	225.00	900.00	
Interest	9.65	0.64	
Salford Community Work Support	200.00	600.00	68,075.55
<b>Total receipts</b>		<b>81,487.90</b>	<b>68,075.55</b>
<b><u>Payments</u></b>			
Salaries	40,932.50	28,857.32	
Pastoral Team Expenses	11,221.68	6,654.86	
Utilities	9,715.27	4,981.32	
Care Fund	1,672.69	1,649.31	
Misc	883.00	1,830.79	
Gifts	266.12	623.72	
DBS checks	331.25	252.75	
Community	119.44	286.81	
Student Scholarship	120.00	120.00	
Maintenance	7,820.42	1,822.28	
Cleaning	2,393.08	6,034.87	
Youth Ministry	456.19	525.61	
Childrens Ministry	22.98	155.65	
Sunday School	-	131.19	
Church @ 4	-	3.54	
Worship	582.08	652.19	
Printing	176.05	376.17	
Food / Kitchen	262.57	240.19	
Insurance	1,596.79	1,309.74	
Church Holiday	445.00	-	
District Contribution	9,125.00	10,624.00	
Compassion	340.00	336.00	
Drop in Café	908.00	348.18	
Salford Community Work Support	1,077.42	600.00	
<b>Total payments</b>		<b>90,467.53</b>	<b>68,416.49</b>
<b>Surplus for the year</b>		<b>(8,979.63)</b>	<b>(340.94)</b>
<b>Balance at 30th September 2022</b>		<b>47,200.34</b>	<b>47,541.28</b>
<b>Balance at 30th September 2023</b>		<b>38,220.71</b>	<b>47,200.34</b>

# Community Church of the Nazarene Longsight

## Trustees' Report and Financial Statements 30<sup>th</sup> September 2023

### Receipts and Payments Accounts For the year ended 30<sup>th</sup> September 2023

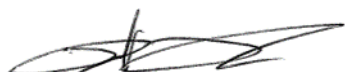
#### Building Fund

	2023 £	2022 £
<b>Receipts</b>		
Interest received during the year	1,132.11	74.57
<b>Surplus for the year</b>	1,132.11	74.57
<b>Balance at 30th September 2022</b>	172,107.83	172,033.26
<b>Balance at 30th September 2023</b>	173,239.94	172,107.83

### Statement of Assets and Liabilities As at 30 September 2023

	General fund £	Building fund £	2023 £	2022 £
<b>Fixed assets (At insurance valuation)</b>				
Building	-	842,998	842,998	731,119
Contents	-	37,477	37,477	32,846
	-	880,475	880,475	763,965
<b>Monetary assets</b>				
Bank current account	36,744	-	36,744	45,733
Bank deposit account	1,477	173,240	174,717	173,575
	38,221	173,240	211,461	219,308
<b>Total assets</b>	38,221	1,053,715	1,091,936	983,273
<b>Liabilities</b>				
Independent examiner's fee	840	-	840	700
	840	-	840	700

The financial statements were approved by the trustees, authorised for issue and are signed on their behalf by:



Dr P Rae  
Trustee

Date: 30<sup>th</sup> July 2024

The notes on page 7 form part of these accounts.

# **Community Church of the Nazarene Longsight**

## **Trustees' Report and Financial Statements 30<sup>th</sup> September 2023**

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### **Notes to the accounts**

#### **1 Accounting policies**

In preparing the accounts the following accounting policies have been complied with:

- a) The accounts have been prepared on the receipts and payments basis and in accordance the requirements of the Charities Act 2011, Financial Reporting Standard 102 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102A) (effective 2 February 2016).
- b) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust. Unrestricted funds include a revaluation reserve representing the restatement of freehold property at market value.
- c) Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- d) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### **2 Taxation**

The charity is exempt from taxation on its income and gains where they are applied for charitable purposes. Irrecoverable VAT is included in the cost of the goods or services on which it was charged.

#### **3 Trustees Expenses**

No trustee received expenses for fulfilling their role as a trustee.

#### **4 Trustees Remuneration**

No trustee received remuneration for fulfilling their role as a trustee.