

Cornerstone Church, Nelson

England & Wales · Charity number 1177909

Details

Other names NELSON INDEPENDENT METHODIST CHURCH

Status Registered

Legal form Other

Registered 2018-04-11

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

Contact

Address Cornerstone Church
Netherfield Road
Nelson
BB9 9AW

Phone 01282602202

Email cornerstonechurchnelson@gmail.com

Activities

Objects: THE PRINCIPAL OBJECT OF THE CHARITY IS THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENTS OF FAITH AND PRACTICE OF THE INDEPENDENT METHODIST CONNEXION. THE CHARITY MAY ALSO CARRY OUT OTHER CHARITABLE PURPOSES IN THE UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD.

Activities: Religious Activities

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** General Charitable Purposes, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£81,176	£71,044	-	-
2024-03-31	£48,352	£48,484	-	-
2022-12-31	£38,205	£38,258	-	-
2021-12-31	£37,224	£35,667	-	-
2020-12-31	£26,292	£24,707	-	-

Trustees

Name	Role	Appointed
LESLIE DAVID GREAVES	Chair	2013-03-12
DAVID ECCLES		2013-03-12
ERIC PLATT		2013-03-12
IAN PALFREY		2013-03-12
JEAN ECCLES		2013-03-12
JUDITH DIGGINS		2023-06-03
NASEEM JOHNSON		2023-06-03
Rev james booth		2023-06-03
linda holt		2023-06-03

Cornerstone Church, Nelson

England & Wales - Charity number 1177909

Accounts

Cornerstone Church
(Independent Methodist/Baptist fellowship)

Accounts for the year ended 31st March 2025

with comparative figures for the fifteen months ended 31st March 2024

Registered Charity No.1177909

Cornerstone Church
(Independent Methodist/Baptist fellowship)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

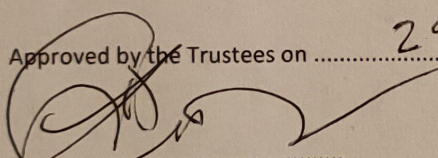
STATEMENTS OF ASSETS AND LIABILITIES AS AT 31st MARCH 2025

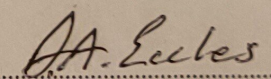
	Church £	Sunday School £	Fellowship Group £	Table Tennis £	As at 31.03.25 £	As at 31.03.24 £
ASSETS:Cash funds						

National Savings Bank	14402				14402	14258
Virgin Money	25099				25099	12548
Virgin Money-Tithe Fund	0				0	211
Cash in Hand	1212				1212	3563
						0
					-----	-----
	40712				40712	30580
					=====	=====

The attached notes on pages 2 to 5 form part of these financial statements.

Approved by the Trustees on 29/6/2025


.....
Chair of Board of Trustees


.....
Treasurer

Cornerstone Church
(Independent Methodist/Baptist fellowship)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

	Note	Unrestricted	Restricted	TOTAL FUNDS	
		Funds	Funds	2025	2024
		£	£	£	£
RECEIPTS					
Voluntary Receipts:-					
Planned giving		13263		13263	13832
Collection at services		11220		11220	13992
All other voluntary receipts	5a	1202		1202	1901
Gift Aid Tax recovered		4922		4922	4582
		<hr/>		<hr/>	<hr/>
		30607		30607	34307
		<hr/>		<hr/>	<hr/>
Activities for generating funds	5b	30580		30580	7521
Investment Income & Cashback	5c	162		162	109
Church (& Associated Group)					
Activities	5d	4183		4183	6415
Funds transferred from Church					
accounts following amalgamation		15644		15644	0
		<hr/>		<hr/>	<hr/>
TOTAL RECEIPTS		81176		81176	48352
		<hr/> <hr/>		<hr/> <hr/>	<hr/> <hr/>
PAYMENTS					
Church Activities:-					
Connexional	5g	3537		3537	0
Church (& Associated Group)					
running expenses	5e	66360		66360	46979
Mission giving and donations	5f	1147		1147	1505
		<hr/>		<hr/>	<hr/>
TOTAL PAYMENTS		71044		71044	48484
		<hr/> <hr/>		<hr/> <hr/>	<hr/> <hr/>
EXCESS OF PAYMENTS OVER RECEIPTS		10132		10132	-132
CASH AT BANK AND IN HAND 01.04.2024				30580	30712
CASH AT BANK AND IN HAND 31.03.2025				40712	30580

Cornerstone Church
(Independent Methodist/Baptist fellowship)

NOTES FOR THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

Note 1

The financial statements of the Church have been prepared using the Receipts & Payments basis.

Note 2

Investment assets consist of reserves held in the NS&I.

Note 3

Trustees receive re-imburement for items purchased on behalf of the Church.

No other payments are made to the Trustees.

Note 4

The movements in funds during the year were:-

	Balance B/fwd	Receipts	Payments	Transfers	Balance C/fwd
	£	£	£	£	£
Church	30580	81176	71044		40712

Note 5

Receipts and Payments Analysis

RECEIPTS

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
	£	£	2025 £	2024 £
All other voluntary receipts:-				
Catering donations	147		147	41
Funeral & wedding fees & donations	805		805	1367
Sunday School funds transferred	0		0	493
From Asian Christian Fellowship towards new projector	250		250	0
	1202		1202	1901

Cornerstone Church
(Independent Methodist/Baptist fellowship)

NOTES FOR THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025
Cont'd

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2025 £	2024 £
5b	Activities for generating funds			
			25	29
	25		25	29
	6		6	78
	9325		9325	6428
	0		0	40
	5300		5300	0
	0		0	70
	394		394	0
	56		56	125
	0		0	125
	0		0	430
	15000		15000	0
	253		253	0
	222		222	196
	30580		30580	7521
5c	Investment Income & Cashback			
			143	109
	143		143	109
	19		19	0
	162		162	109
5d	Church Activities			
	45		45	0
	215		215	0
	316		316	443
	1078		1078	347
	29		29	125
	2500		2500	0
	0		0	5500
	4183		4183	6415

Cornerstone Church
(Independent Methodist/Baptist fellowship)

NOTES FOR THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025
Cont'd

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2025 £	2024 £
Receipts and Payments Analysis				
PAYMENTS				
Se	Church Running Expenses:-			
	200		200	0
	166		166	173
	156		156	0
	423		423	405
	Maintenance & Renewals:-			
	5500		5500	6636
	443		443	1216
	902		902	476
	370		370	346
	1529		1529	1780
	7679		7679	347
	567		567	120
	5610		5610	100
	77		77	117
	0		0	313
	254		254	353
	393		393	734
	10694		10694	10277
	2603		2603	2324
	1947		1947	2295
	161		161	458
	90		90	180
	50		50	80
	520		520	547
	401		401	133
	24756		24756	17109
	870		870	370
	66360		66360	46889

Cornerstone Church
(Independent Methodist/Baptist fellowship)

NOTES FOR THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

Cont'd

		Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2025 £	2024 £
Receipts and Payments Analysis					
PAYMENTS					
5f	"Curry on the Street"	50		50	544
	NCIC Outreach Food Bank	50		50	0
	Baptist Union	680		680	0
	Children's Society	222		222	196
	Derian House-Christmas card deliveries	25		25	30
	Turkey-Syria Earthquake Appeal	0		0	430
	Christian Aid	56		56	125
	Compassion UK	64		64	0
		----- 1147		1147	1325
=====					
5g	Connexional Connexional including I.M. Resource Centre	3537		3537	0
		----- 3537		3537	0
=====					

Note 6 There are no disclosable transactions in respect of Trustees, members, persons closely connected with them or related parties.

Note 7 During the year the Trustees employed a Caretaker. His employment attracted Social Security costs. In accordance with the statutory provisions under the Auto Enrolment Pension rules the Trustees contribute to a pension fund.

Note 8 These accounts have been prepared for the year ended 31st March 2025 with comparative figures for the 15 months ended 31st March 2024.

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS/TRUSTEES OF CORNERSTONE
INDEPENDENT METHODIST /BAPTIST FELLOWSHIP**

I report on the accounts for the year ended 31st March 2025 which are set out on pages 1 to 5

Respective responsibilities of Trustees and Independent Examiner

As trustees of the charity, the members of the Church are responsible for the preparation of the accounts. The members consider that an audit is not required for this period (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 Statement

My examination was carried out in accordance with 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's statement

In connection with my examination, no material matters have come to my attention

1. which give me reasonable cause to believe that in, any material respect, the members have not met the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounts records and to 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:-
John Stuart Whiteley
Fellow Institute of Chartered Accountants in England and Wales
50 Alma Road, Colne, Lancashire BB8 7JJ

date: 3 July 2025

Cornerstone Church, Nelson

England & Wales - Charity number 1177909

Accounts

Corner Stone Church
(Independent Methodist/Baptist fellowship)

Accounts for the fifteen months ended 31st March 2024

with comparative figures for the year ended 31st December 2022

Registered Charity No.1177909

	Church	Worship Fellowship	Trusts	2024	2022
	Church	Worship Fellowship	Trusts	31.03.24	31.12.22
Investment Funds					
Worship Savings Fund	1258			1258	1258
Worship Money	1258			1258	1258
Worship Money - Bible Fund	211			211	211
Worship Money - Bible Society	0			0	0
Cash in hand	3500			3500	3500
				0	0
	2667	0	0	2667	2667

The attached notes on pages 2 to 5 form part of these financial statements.

Approved by the Trustees on 21/3/2024


 Chair of Trustees


 Treasurer

**Corner Stone Church
(Independent Methodist/Baptist fellowship)**

FINANCIAL STATEMENTS FOR THE FIFTEEN MONTHS ENDED 31ST MARCH 2024

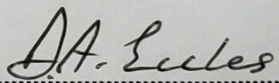
STATEMENTS OF ASSETS AND LIABILITIES AS AT 31st MARCH 2024

	Church	Sunday Fellowship School Group		Table Tennis	As at 31.03.24	AS at 31.12.22
	£	£	£	£	£	£
ASSETS:Cash funds						
National Savings Bank	14258				14258	14149
Virgin Money	12548				12548	14573
Virgin Money-Tithe Fund	211				211	211
Marsden Building Society	0				0	0
Cash in Hand	3563				3563	1779
					0	0
	30580	0	0	0	30580	30712

The attached notes on pages 2 to 5 form part of these financial statements.

Approved by the Trustees on 9/6/2024


.....
Chair of Board of Trustees


.....
Treasurer

Corner Stone Church
(Independent Methodist/Baptist fellowship)

FINANCIAL STATEMENTS FOR THE FIFTEEN MONTHS ENDED 31ST MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2024 £	2022 £
RECEIPTS					
Voluntary Receipts:-					
Planned giving		13832		13832	10629
Collection at services		13992		13992	10104
All other voluntary receipts	5a	1901		1901	2271
Gift Aid Tax recovered		4582		4582	4917
		34307	0	34307	27921
Activities for generating funds	5b	7521	0	7521	10272
Investment Income	5c	109		109	13
Church (&Associated Group) Activities	5d	6415		6415	0
		48352	0	48352	38206
TOTAL RECEIPTS		48352	0	48352	38206
PAYMENTS					
Church Activities:-					
Connexional	5g	0		0	1872
Church (&Associated Group) running expenses	5e	46979		46979	34109
Mission giving and donations	5f	1505		1505	2277
		48484	0	48484	38258
TOTAL PAYMENTS		48484	0	48484	38258
EXCESS OF PAYMENTS OVER RECEIPTS		-132	0	-132	-53
CASH AT BANK AND IN HAND 1.1.2023				30712	30765
CASH AT BANK AND IN HAND 31.03.2024				30580	30712

Corner Stone Church
(Independent Methodist/Baptist fellowship)

NOTES FOR THE FINANCIAL STATEMENTS FOR THE FIFTEEN MONTHS ENDED 31ST MARCH 2024

Note 1

The financial statements of the Church have been prepared using the Receipts & Payments basis.

Note 2

Investment assets consist of reserves held in the NS&I.

Note 3

Trustees receive re-imbusement for items purchased on behalf of the Church.

No other payments are made to the Trustees.

Note 4

The movements in funds during the year were:-

	Balance B/fwd	Receipt Payments		Transl	Balance C/fwd
	£	£	£	£	£
Church	30712	48352	48484		30580
	=====	=====	=====		=====

Note 5

Receipts and Payments Analysis

RECEIPTS

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
	£	£	2024 £	2022 £
5a All other voluntary receipts:-				
Catering fees	41		41	305
Funeral & weddin fees	1367		1367	980
Sunday School Fu	493		493	0
Transfe			0	715
Table Tennis league			0	
Subscriptions			0	80
Funds from Fellowship Group			0	190
	-----	-----	-----	-----
	1901		0 1901	2270
	=====		=====	=====

Corner Stone Church
(Independent Methodist/Baptist fellowship)

NOTES FOR THE FINANCIAL STATEMENTS FOR THE FIFTEEN MONTHS ENDED 31ST MARCH 2024

Cont'd

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
	£	£	2024 £	2022 £
5b	Activities for generating funds			
	29		29	25
	78		78	16
	6428		6428	7686
	40		40	0
			0	0
	70		70	0
			0	441
			0	1015
	125		125	0
	125		125	0
	430		430	0
			0	250
			0	622
	196		196	218
	-----		-----	-----
	7521		0 7521	10273
	=====		=====	=====
5c	Investment Income			
	Interest on NS&I account			
	number 137933346			
	109		109	0
	=====		=====	=====
5d	Church Activities			
	0		0	0
	0		0	0
	443		443	0
	347		347	0
	125		125	0
			0	0
			0	0
			0	0
	5500		5500	0
	-----		-----	-----
	6415		6415	0
	=====		=====	=====

Corner Stone Church
(Independent Methodist/Baptist fellowship)

NOTES FOR THE FINANCIAL STATEMENTS FOR THE FIFTEEN MONTHS ENDED 31ST MARCH 2024

Cont'd

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2024 £	2022 £
Receipts and Payments Analysis				
PAYMENTS				
5e Church Running Expenses:-				
Mission expenses	0		0	0
Sunday School	173		173	180
Fellowship Group			0	0
Copyright Licence	405		405	0
Maintenance & Renewals:-			0	0
Structural maintenance	6636		6636	3921
Building security	1216		1216	443
Fire equipment	476		476	551
Stair-lift service	346		346	506
Cleaning & maintenance	1780		1780	280
Gas central heating	347		347	93
Electrical work	120		120	121
Piano & organ	100		100	100
Small electrical replacements	117		117	0
Church Signage incl.repairs	313		313	186
Plumbing repairs	353		353	196
Equipment & resources	734		734	1119
Heat,light & water	10277		10277	6372
Insurance	2324		2324	2075
Photocopier	2295		2295	1733
Stamps and stationery	458		458	229
Evangelical Alliance subscription	0		0	90
Goodwill payments	80		80	50
Telephone	547		547	390
Sundries	133		133	2169
Independent Examination	270		270	270
Wages & Employee costs	17109		17109	12251
			0	0
Ministers' expenses	370		370	785
	-----		-----	-----
	46979		46979	34110
	=====		=====	=====

Corner Stone Church

(Independent Methodist/Baptist fellowship)

NOTES FOR THE FINANCIAL STATEMENTS FOR THE FIFTEEN MONTHS ENDED 31ST MARCH 2024

Cont'd

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2024 £	2022 £
Note 5 (Continued)				
Receipts and Payments Analysis				
PAYMENTS			0	
5f	Curry on the Street	544	544	
	Sundry donations	305	305	
	Salvation Army		0	378
	Children's Society	196	196	218
	Derian House-Christmas card deliveries	30	30	25
	Turkey-Syria Earhquake Appeal	430	430	0
	Ukraine Humanitarian appeal	0	0	1035
	Pakistan Flood Appeal	0	0	622
		-----	-----	-----
		1505	0 1505	2278
		=====	=====	=====
5g	Connexional		0	1872
	Connexional		0	0
	I.M.Resource Centre		0	0
		-----	-----	-----
		0	0 0	1872
		=====	=====	=====

- 6 There are no disclosable transactions in respect of Trustees, members, persons, closely connected with them or related parties.
- 7 During the year the Trustees employed a caretaker. His employment attracted Social security costs. In accordance with the statutory provisions under the Auto Enrolment Pension rules the trustees contribute to a pension fund.
- 8 These accounts have been prepared for the fifteen months ended 31st March 2024 with comparative figures for the year ended 31st December 2022.

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS/TRUSTEES OF NELSON INDEPENDENT METHODIST CHURCH

I report on the accounts for the fifteen month period ended 31st March 2024, which are set out on pages 1 to 5

Respective responsibilities of Trustees and Independent Examiner

As trustees of the charity, the members of the Church are responsible for the preparation of the accounts. The members consider that an audit is not required for this period (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 Statement

My examination was carried out in accordance with 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's statement

In connection with my examination, no material matters have come to my attention

1. which give me reasonable cause to believe that in, any material respect, the members have not met the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounts records and to 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:-

John Stuart Whiteley

Fellow Institute of Chartered Accountants in England and Wales
50 Alma Road, Colne, Lancashire BB8 7JJ

date: 10

June 2024

Cornerstone Church, Nelson

England & Wales - Charity number 1177909

Accounts

Nelson Independent Methodist Church

Accounts for the year ended 31st December 2022

	2022				2021	
	£	£	£	£	£	£
Registered Charity No.1177909						
Bank of Scotland	14149				14149	
Anglican	14574				14574	
Anglican Mission Trusts fund	211				211	
Marston Building Society	0				0	
Cash in hand	1779				1779	
					0	
	30712	0	0	0	30712	30712

The attached notes on pages 2 to 5 form part of these financial statements.

Approved by the Trustees on 19/2/2023

[Signature]
Chairman of Trustees

[Signature]
Trustee

NELSON INDEPENDENT METHODIST CHURCH

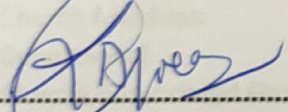
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

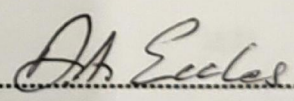
STATEMENTS OF ASSETS AND LIABILITIES AS AT 31st DECEMBER 2022

	Church	Sunday School	Fellowship Group	Table Tennis	2022	2021
	£	£	£	£	£	£
ASSETS:Cash funds						
National Savings Bank	14149				14149	14136
Virgin Money	14573				14573	15365
Virgin Money-Tithe Fund	211				211	211
Marsden Building Society	0				0	
Cash in Hand	1779				1779	1053
					0	
	30712	0	0	0	30712	30765

The attached notes on pages 2 to 5 form part of these financial statements.

Approved by the Trustees on 19/2/2023


 Chair of Board of Trustees


 Treasurer

NELSON INDEPENDENT METHODIST CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2022 £	2021 £
RECEIPTS					
Voluntary Receipts:-					
Planned giving		10629		10629	11720
Collection at services		10104		10104	8326
All other voluntary receipts	5a	2271		2271	448
Gift Aid Tax recovered		4917		4917	4684
		-----	-----	-----	-----
		27920	0	27920	25178
		-----	-----	-----	-----
Activities for generating funds	5b	8195	2077	10272	4040
Investment Income	5c	13		13	
Church (&Associated Group) Activities	5d	0		0	8006
		-----	-----	-----	-----
TOTAL RECEIPTS		36128	2077	38205	37224
		=====	=====	=====	=====
PAYMENTS					
Church Activities:-					
Connexional	5g	1872		1872	1775
Church (&Associated Group) running expenses	5e	34109		34109	32833
Mission giving and donations	5f	0	2277	2277	1059
		-----	-----	-----	-----
TOTAL PAYMENTS		35981	2277	38258	35667
EXCESS OF RECEIPTS OVER PAYMENTS		146	-200	-53	1557
CASH AT BANK AND IN HAND 1.1.2022			(Excluding Sunday School, Fellowsh and Table Tennis)	30765	29208
CASH AT BANK AND IN HAND 31.12.2022				30712	30765

NELSON INDEPENDENT METHODIST CHURCH

NOTES FOR THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

Note 1

The financial statements of the Church have been prepared using the Receipts & Payments basis.

Note 2

Investment assets consist of reserves held in the NS&I.

Note 3

Trustees receive re-imbusement for items purchased on behalf of the Church.

No other payments are made to the Trustees.

Note 4

The movements in funds during the year were:-

	Balance B/fwd	Receipts	Payments	Transfer	Balance C/fwd
	£	£	£	£	£
Church	30765	38205	38258		30712
Collection for Children's Society					
	=====	=====	=====		=====

Note 5

Receipts and Payments Analysis

RECEIPTS

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
	£	£	2022	2021
	£	£	£	£
5a All other voluntary receipts:-				
Catering fees	305		305	
Funeral fees	980		980	
& Collections			0	448
Table Tennis funds			0	
transfer:	715		715	
Table Tennis league				
subscriptions	80		80	
Funds from Fellowship				
Group	190		190	
	-----	-----	-----	-----
	2271	0	2271	448
	=====	=====	=====	=====

NELSON INDEPENDENT METHODIST CHURCH

NOTES FOR THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

Cont'd

	Unrestricted	Restricted	TOTAL FUNDS	
	Funds	Funds	2022	2021
	£	£	£	£
5b Activities for generating funds				
Donation for Christmas cards	25		25	10
Use of photocopier	16		16	0
Use of room	7686		7686	3776
Christingle collection			0	253
Anonymous donation			0	1
Donations towards disabled toilet cost		441	441	
Ukraine Appeal		1015	1015	
Christian Aid-Coffee Morning			0	0
Derian House-Christmas card deliveries			0	
Legacy	250		250	0
Pakistan Flood Appeal		622	622	0
Collection for Children's Society	218		218	
	8195	2077	10272	4040
5c Investment Income				
Interest on NS&I account number 137933346	13		13	0
5d Church Activities				
Sunday School			0	0
Fellowship Group			0	0
Table Tennis Section			0	0
Anniversary Lunch			0	0
Magazines			0	0
Insurance Claim			0	0
Photocopier & telephone receipts			0	6
Grant-Ind.Meth.Connexion			0	8000
	0		0	8006

NELSON INDEPENDENT METHODIST CHURCH

NOTES FOR THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

Cont'd

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022 £	2021 £
Receipts and Payments Analysis				
PAYMENTS				
5e Church Running Expenses:-				
Mission expenses			0	0
Sunday School	180		180	0
Fellowship Group			0	0
Table Tennis			0	0
Maintenance & Renewals:-				
Structural maintenance	3921		3921	459
Building security	443		443	509
Fire equipment	551		551	929
Stair-lift service	506		506	257
Cleaning & maintenance	300		300	175
Gas central heating	93		93	10136
Electrical work	121		121	960
Piano & organ	100		100	180
Small electrical replacements			0	137
Church Signage incl.repairs	186		186	33
Plumbing repairs	196		196	230
Equipment & resources	1099		1099	1700
Heat,light & water	6372		6372	4302
Insurance	2075		2075	1922
Photocopier	1733		1733	1587
Stamps and stationery	229		229	92
Evangelical Alliance subscription	90		90	90
Goodwill payments	50		50	150
Telephone	390		390	366
Sundries	2169		2169	223
Independent Examination	270		270	270
Wages & Employee costs	12251		12251	7672
Ministers' expenses	785		785	455
	-----		-----	-----
	34109		34109	32834
	=====		=====	=====

NELSON INDEPENDENT METHODIST CHURCH

NOTES FOR THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

Cont'd

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2022 £	2021 £
Note 5 (Continued)				
Receipts and Payments Analysis				
PAYMENTS			0	
5f Mission giving and donations			0	
Sundry donations			0	50
Salvation Army		378	378	
Children's Society		218	218	254
Derian House-Christmas card			0	
deliveries		25	25	265
Leprosy mission			0	490
Ukraine Humanitarian appeal		1035	1035	
Pakistan Flood Appeal		622	622	
	0	2277	2277	1059
5g Connexional				
Connexional	1872		1872	1750
I.M.Resource Centre				25
	1872	0	1872	1775

6 There are no disclosable transactions in respect of Trustees, members, persons, closely connected with them or related parties.

7 During the year the Trustees employed a caretaker. His employment attracted Social security costs. In accordance with the statutory provisions under the Auto Enrolment Pension rules the trustees contribute to a pension fund.

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS/TRUSTEES OF NELSON
INDEPENDENT METHODIST CHURCH**

I report on the accounts for the year ended 31st December 2022, which are set out on pages 1 to 5

Respective responsibilities of Trustees and Independent Examiner

As trustees of the charity, the members of the Church are responsible for the preparation of the accounts. The members 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 Statement

My examination was carried out in accordance with 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's statement

In connection with my examination, no material matters have come to my attention

1. which give me reasonable cause to believe that in, any material respect, the members have not met the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounts records and to 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:-
John Stuart Whiteley
Fellow Institute of Chartered Accountants in England and Wales
50 Alma Road, Colne, Lancashire BB8 7JJ

date: 21 February 2023

Cornerstone Church, Nelson

England & Wales - Charity number 1177909

Accounts

Nelson Independent Methodist Church

Accounts for the year ended 31st December 2021

Registered Charity No.1177909

NELSON INDEPENDENT METHODIST CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

STATEMENTS OF ASSETS AND LIABILITIES AS AT 31st DECEMBER 2021

	Church	Sunday	Fellowship	Table	2021	2020
	School	Group	Tennis			
	£	£	£	£	£	£
ASSETS:Cash funds						
National Savings Bank	14136				14136	14134
Virgin Money	15365				15365	13908
Virgin Money-Tithe Fund	211				211	211
Marsden Building Society						573
Cash in Hand	1053				1053	1536
	<u>30765</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30765</u>	<u>30362</u>

The attached notes on pages 2 to 5 form part of these financial statements.

Approved by the Trustees on 3/4/2022



Chair of Board of Trustees



Treasurer

NELSON INDEPENDENT METHODIST CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

	Note	Unrestricted	Restricted	TOTAL FUNDS	
		Funds	Funds	2021	2020
		£	£	£	£
RECEIPTS					
Voluntary Receipts:-					
Planned giving		11720		11720	11423
Collection at services		8326		8326	9039
All other voluntary receipts	5a	448		448	150
Gift Aid Recovered		4684		4684	4825
		<u>25178</u>	<u>0</u>	<u>25178</u>	<u>25437</u>
Activities for generating funds	5b	4040		4040	324
Investment Income	5c				101
Church (&Associated Group) Activities	5d	8006		8006	430
		<u>37224</u>	<u>0</u>	<u>37224</u>	<u>26292</u>
TOTAL RECEIPTS		<u>37224</u>	<u>0</u>	<u>37224</u>	<u>26292</u>
PAYMENTS					
Church Activities:-					
Connexional	5g	1775		1775	2030
Church (&Associated Group) running expenses	5e	32833		32833	22163
Mission giving and donations	5f	0	1059	1059	514
		<u>34608</u>	<u>1059</u>	<u>35667</u>	<u>24707</u>
TOTAL PAYMENTS		<u>34608</u>	<u>1059</u>	<u>35667</u>	<u>24707</u>
EXCESS OF RECEIPTS OVER PAYMENTS		2616	-1059	1557	1585
CASH AT BANK AND IN HAND 1.1.2021			(Excluding Sunday School, Fellowship and Table Tennis)	29208	28777
CASH AT BANK AND IN HAND 31.12.2021				30765	30362
Adjustment for Sunday School, Fellowship and Table Tennis (see Note 1)					1154
CASH AT BANK AND IN HAND 1.1.2021(as adjusted)					<u>29208</u>

NELSON INDEPENDENT METHODIST CHURCH

NOTES FOR THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

Note 1

The financial statements of the Church have been prepared using the Receipts & Payments basis.

The results for Sunday School, Fellowship Group, and Table Tennis are not available for inclusion in these accounts due to illness and bereavement of their officials.

Note 2

Investment assets consist of reserves held in the NS&I.

Note 3

Trustees receive re-imburement for items purchased on behalf of the Church.

No other payments are made to the Trustees.

Note 4

The movements in funds during the year were:-

	Balance B/fwd £	Receipts £	Payments £	Transfer £	Balance C/fwd £
Church	29208	37224	35667		30765

Note 5

Receipts and Payments Analysis

RECEIPTS

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2021 £	2020 £
5a All other voluntary receipts:-				
Sundry Donations			0	
Wedding & Funeral fees & Collections	448		448	150
	448		0	448
				150

NELSON INDEPENDENT METHODIST CHURCH

NOTES FOR THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

Cont'd

	Unrestricted	Restricted	TOTAL FUNDS	
	Funds	Funds	2021	2020
	£	£	£	£
5b	Activities for generating funds			
	Donation for Christmas cards	10	10	38
			0	
	Use of room	3776	3776	0
	Christingle collection	253	253	0
	Anonymous donation	1	1	15
	Quiz Night			0
	Copy of marriage certificate			20
	Fundraising			
	Christian Aid-Coffee Morning			0
	Derian House-Christmas card deliveries			251
	Dec Cyclone IDAI Appeal			0
	Hope International			0
		<u>4040</u>	<u>4040</u>	<u>324</u>
5c	Investment Income			
	Interest on NS&I account number 137933346	0	0	101
		<u>0</u>	<u>0</u>	<u>101</u>
5d	Church Activities			
	Sunday School		0	383
	Fellowship Group		0	21
	Table Tennis Section		0	2
	Anniversary Lunch		0	50
	Magazines		0	6
	Insurance Claim		0	
	Photocopier & telephone receipts	6	6	18
	Grant-Ind.Meth.Connexion	8000	8000	0
		<u>8006</u>	<u>8006</u>	<u>480</u>

NELSON INDEPENDENT METHODIST CHURCH

NOTES FOR THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

Cont'd

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2021 £	2020 £
Receipts and Payments Analysis				
PAYMENTS				
5e Church Running Expenses:-				
Mission expenses	0		0	0
Sunday School	0		0	395
Fellowship Group	0		0	0
Table Tennis	0		0	7
Maintenance & Renewals:-				
Structural maintenance	459		459	810
Building security	509		509	587
Fire equipment	929		929	
Stair-lift service	257		257	617
Cleaning & maintenance	175		175	587
Gas central heating	10136		10136	-1045
Electrical work	960		960	100
Piano & organ	180		180	150
Small electrical replacements	137		137	141
Church Signage incl.repairs	33		33	1632
Plumbing repairs	230		230	94
Equipment & resources	1700		1700	465
Heat,light & water	4302		4302	3758
Insurance	1922		1922	2930
Photocopier	1587		1587	2523
Stamps and stationery	92		92	0
Evangelical Alliance subscription	90		90	90
Goodwill payments	150		150	50
Telephone	366		366	361
Sundries	223		223	482
Independent Examination	270		270	270
Wages & Employee costs (Net of Govt. Covid support)	7672		7672	6985
Ministers' expenses	455		455	175
	32833		32833	22164
	32833		32833	22164

NELSON INDEPENDENT METHODIST CHURCH

NOTES FOR THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

Cont'd

		Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
		£	£	2021 £	2020 £
Note 5 (Continued)					
Receipts and Payments Analysis					
PAYMENTS					
5f	Mission giving and donations				
	Sundry donations		50	50	
	Salvation Army				257
	Children's Society		254	254	
	Derian House-Christmas card deliveries		265	265	
	Leprosy mission		490	490	
	NCIC Outreach				257
		0	1059	1059	514
5g	Connexional				
	Connexional	1750		1750	2030
	I.M.Resource Centre	25		25	0
		1775	0	1775	2030

6 There are no disclosable transactions in respect of Trustees, members, persons, closely connected with them or related parties.

7 During the year the Trustees employed a caretaker. His employment attracted Social security costs. In accordance with the statutory provisions under the Auto Enrolment Pension rules the trustees contribute to a pension fund.

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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:-


John Stuart Whiteley

Fellow Institute of Chartered Accountants in England and Wales
50 Alma Road, Colne, Lancashire BB8 7JJ

date:

5 April 2022