

# Bangor Church of the Nazarene

Northern Ireland · Charity number 107096

## Details

Status	Received
Registered	2018-06-19
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	7 Dunkeld Grove Bangor BT19 6rh BT19 6RH
Phone	07810636804
Email	<a href="mailto:bangornazarene@outlook.com">bangornazarene@outlook.com</a>
Website	<a href="http://www.bangornazarene.com">www.bangornazarene.com</a>

## Activities

**Purposes:** The mission of the Church of the Nazarene is to make Christ like disciples in the nations. The primary objective of the Church of the Nazarene is to advance God's kingdom by the preservation and propagation of Christian holiness as set forth in the Scriptures. The Church of the Nazarene exists to serve as an instrument for advancing the kingdom of God through the preaching and teaching of the gospel throughout the world.

**What the charity does:** The advancement of religion

**How the charity works:** Religious activities

**Who the charity helps:** General public, Men, Older people, Parents, Preschool (0-5 year olds), Unemployed/low income, Women, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£112,056	£66,601	£0	2

## Trustees

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Name	Role	Appointed
Mr Laurence Kelly		
Mr Ronald Ashfield		
Mr Thomas Penman		
Mrs Carol Walton		
Mrs Gail Kelly		
Mrs Joan Massey		
Mrs Julie Spratt		
Mrs Norma Kinnaird		
Rev Kenneth White		

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**Bangor Church of the Nazarene**

Northern Ireland - Charity number 107096

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# Accounts

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***Bangor Church of the Nazarene***

***Charity Registration Number: NI 107096***

***Financial statements for the year ended 30 September 2024***

Note	Unrestricted Funds	Designated Funds	Restricted Funds	2024 £	2023 £
Incoming resources					
Voluntary income	53791.03	679.80	8046.97	62518	75523
Investment income	0.00	0.00	0.00	0	0
Other	11374.48		38163.72	49538	17685
	<u>65165.51</u>	<u>679.80</u>	<u>46210.69</u>	<u>112056</u>	<u>93208</u>
Resources Expended					
Cost of generating funds	5035.36	0.00	2348.00	7383	14806
Charitable activities	51997.10	679.80	5351.66	58029	49070
Governance costs	1189.52	0.00	0.00	1190	1480
Total Resou	<u>4 58221.98</u>	<u>679.80</u>	<u>7699.66</u>	<u>66601.44</u>	<u>65356.00</u>
Net incoming(outgoing) resources for the year					
	6943.53	0.00	38511.03	45455	27852
Total funds brought forward	<u>774836.02</u>	<u>0.00</u>	<u>-2778.26</u>	<u>772058</u>	<u>744206</u>
Total funds carried forward	<u><u>781779.55</u></u>	<u><u>0.00</u></u>	<u><u>35732.77</u></u>	<u><u>817512</u></u>	<u><u>772058</u></u>

**Balance Sheet as at 30 September 2024**

	Unrestricted	Designated	Restricted	2024	2023
Current Assets					
Cash at bank and in hand	£12,073.64	0.00	0.00	12074	17199
	<u>12073.64</u>	<u>0.00</u>	<u>0.00</u>	<u>12074</u>	<u>17199</u>
Fixed Assets					
Land & buildings	1174198.97			1174199	1174199

F&F	4335.00		4335	5100
Plant & Machinery	20.00		20	27
Total Assets	<u>1190627.61</u>	<u>0.00</u>	<u>1178554</u>	<u>1196525</u>

**Current Liabilities**

BIND loan 1	0.00	240816.40	240816.40	241616
Int free loan		66600.00	66600.00	0
Less matching provision		-35512.00	-35512.00	0
Accruals	500.00		500.00	50
Net Current Assets	1190627.61	-500.00	-271904.40	918223
				<b>954909</b>

**Long Term Liabilities**

<b>Bank Loans</b>	0.00	0.00	0	117652
Net assets	<u>1190627.61</u>	<u>0.00</u>	<u>-481632.80</u>	<u>918223</u>
				<b>837257</b>

Reserves

Property reserve	126,077.00		126077	126077
Additional interest pro	65,896.00		65896	65896
NHF		1,683.89	1684	2012
Craft class		44.39	44	68
C Murray Fund		1,731.00	1731	1731
General reserves c/f	722,791.18		722791	641473
	<u>914764.18</u>	<u>0.00</u>	<u>3459.28</u>	<u>918223</u>
				<b>837257</b>

Approved by Church Board and Annual General Meeting

Signed \_\_\_\_\_  
(Signed) Rev K White Chairman

Board Member  
\_\_\_\_\_  
(Signed) T Penman

Notes to accounts

**a. Basis of preparation**

The financial statements have been prepared using SORP.

**b Fund accounting**

Unrestricted funds are available for use at the discretion of the Church Board ("Board") in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Board for particular purposes. For the purposes of these accounts they have been included in the restricted funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donors or through the terms of an appeal.

**c. Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the church is entitled to the income and the amount can be determined with reasonable accuracy. The values of services provided by volunteers has not been included.

**d. Resources expended**

Expenditure is recognized on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be recovered.

Costs of generating funds are those costs incurred in running the church and attracting income.

**e. Tangible fixed assets**

Tangible fixed assets are stated at costs less accumulated depreciation. Plant and machinery are depreciated on a reducing balance basis at 25%. Property is not depreciated since the Board believes the assets to be increasing in value. Fixtures and fittings have been depreciated at 15% on a reducing balance basis.

**f. Cash flow statement**

The charity has not prepared a Cash Flow Statement on the grounds it is a small entity.

**2. Corporation tax**

The church is exempt from tax on income and gains falling within Part 11 Chapter 4 CTA 2010 and s256 TCGA 1992 to the extent these are applied to its charitable objects. No tax charges have arisen .

**3. Staff Costs**

	2024	2023
Wages and :	38722	34168

These figures include social security costs and pension costs including salary sacrifice

The average number of employees during the year calculated on the basis of full time equivalents was 1.5 full time including an associate for part of the year.

**4. Trustee remuneration and expenses and related party transactions**

Neither the members of the Board nor any persons connected with them received any remuneration during the year. The minister is a paid employee but is also chairperson of the Board by reason of his appointment.

**5. Tangible fixed assets**

	<b>Land &amp; Buildings</b>	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Totals</b>
NBV at 01 Oct 2021	1174199	27	5100	1179326
Additions	0	0	0	0
Disposals	0	0	0	0
	<u>1174199</u>	<u>27</u>	<u>5100</u>	<u>1179326</u>
<b>Depreciation</b>				
Charge for year	0	7	765	772
Disposals	0	0	0	0
	<u>0</u>	<u>7</u>	<u>765</u>	<u>772</u>
<b>Net book value</b>				
At 30 Sep 2021	<u>1174199</u>	<u>20</u>	<u>4335</u>	<u>1178554</u>
At 30 Sep 2022	<u>1174199</u>	<u>27</u>	<u>5100</u>	<u>1179326</u>

These accounts have been prepared in accordance with the books and records of the church together with explanations provided

T Penman MBA, MCFI  
Treasurer and Board member

**Bangor Church of the Nazarene**

Northern Ireland - Charity number 107096

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# Accounts

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***Bangor Church of the Nazarene***

***Charity Registration Number: NI 107096***

***Financial statements for the year ended 30 September 2023***

Note	Unrestricted Funds	Designated Funds	Restricted Funds	2023 £	2022 £
Incoming resources					
Voluntary income	55840.59	9539.63	10142.42	75523	93402
Investment income	0.00	0.00	0.00	0	0
Other	17684.67	0.00	0.00	17685	2456
	<u>73525.26</u>	<u>9539.63</u>	<u>10142.42</u>	<u>93207</u>	<u>95858</u>
Resources Expended					
Cost of generating funds	10008.33	0.00	4797.84	14806	21632
Charitable activities	27252.03	9539.63	12277.84	49070	35122
Governance costs	1479.86	0.00	0.00	1480	160
Total Resou	<u>4 38740.22</u>	<u>9539.63</u>	<u>17075.68</u>	<u>65355.53</u>	<u>56914.00</u>
Net incoming(outgoing) resources for the year					
	34785.04	0.00	-6933.26	27852	38945
Total funds brought forward	<u>740050.98</u>	<u>0.00</u>	<u>4155.00</u>	<u>744206</u>	<u>744206</u>
Total funds carried forward	<u><u>774836.02</u></u>	<u><u>0.00</u></u>	<u><u>-2778.26</u></u>	<u><u>772058</u></u>	<u><u>783151</u></u>

**Balance Sheet as at 30 September 2023**

	Unrestricted	Designated	Restricted	2023	2022
Current Assets					
Cash at bank and in hand	<u>£17,199.33</u>	<u>0.00</u>	<u>0.00</u>	<u>17199</u>	<u>25286</u>
	17199.33	0.00	0.00	17199	25286

**Fixed Assets**

Land & buildings	1174198.97			1174199	1174199
F&F	5,100.00			5100	6000
Plant & Machinery	27.00			27	36
Total Assets	1196525.30		0.00	1196525	1205521

**Current Liabilities**

BIND loans	241615.91			241616	246414
Net Current Assets	954909.39	0.00	0.00	954909	959058

**Long Term Liabilities**

<b>Bank Loans</b>	117652.00		0.00	117652	149652
Net assets	837257.39	0.00	0.00	837257	809406

## Reserves

Property reserve	126,076.78			126077	126078
Additional interest provis	65,895.97			65896	65897
NHF	2,011.97		0.00	2012	1757
Craft class	132.99		0.00	133	44
GB	0.75		0.00	1	0
C Murray Fund			1,731.00	1731	1731
General reserves c/f	641,407.68			641408	613899
	835526.14	0.00	1731.00	837257	809406

Approved by Church Board and Annual General Meeting

Signed \_\_\_\_\_  
(Signed) Rev K White Chairman

Board Member  
\_\_\_\_\_  
(Signed) T Penman

17th February 2023

## Notes to accounts

### **a. Basis of preparation**

The financial statements have been prepared using SORP.

### **b Fund accounting**

Unrestricted funds are available for use at the discretion of the Church Board ("Board") in furtherance of the general objectives of the charity.

For the purposes of these accounts they have been included in the unrestricted and designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donors or through the terms of an appeal.

### **c. Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the church is entitled to the income and the amount can be determined with reasonable accuracy. The value of services of volunteers has not been included.

### **d. Resources expended**

Expenditure is recognized on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be recovered.

Costs of generating funds are those costs incurred in running the church and attracting income.

It is difficult to differentiate the expenditure used in generating funds from the actual charitable activities therefore reasonable estimates have been used.

### **e. Tangible fixed assets**

Tangible fixed assets are stated at costs less accumulated depreciation. Plant and machinery are depreciated on a reducing balance basis at 25%. Property is not depreciated since the Board believes the assets to be increasing in value. Fixtures and fittings have been depreciated at 15% on a reducing balance basis.

### **f. Cash flow statement**

The charity has not prepared a Cash Flow Statement on the grounds it is a small entity.

## **2. Corporation tax**

The church is exempt from tax on income and gains falling within Part 11 Chapter 4 CTA 2010 and s256 TCGA 1992. to the extent these are applied to its charitable objects. No tax charges have arisen .

## **3. Staff Costs**

2023	2022
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Wages and : 34168 36321

These figures include social security costs and pension costs. The decrease is due to being able to recover Employer  
The average number of employees during the year calculated on the basis of full time equivalents was  
1 full time

#### 4. Trustee remuneration and expenses and related party transactions

Neither the members of the Board nor any persons connected with them received any remuneration during the year. The minister is a paid employee but is also chairperson of the Board by reason of his appointment.

#### 5. Tangible fixed assets

	Land & Buildings	Plant & Machinery	Fixtures & Fittings	Totals
NBV at 01 Oct	1174199	36	6000	1180235
Additions	0	0	0	0
Disposals	0	0	0	0
	<u>1174199</u>	<u>36</u>	<u>6000</u>	<u>1180235</u>
<b>Depreciation</b>				
Charge for year	0	9	900	909
Disposals	0			
	<u>0</u>	<u>9</u>	<u>900</u>	<u>909</u>
<b>Net book value</b>				
At 30 Sep 2019	<u>1174199</u>	<u>27</u>	<u>5100</u>	<u>1179326</u>
At 30 Sep 2020	<u>1174199</u>	<u>36</u>	<u>6000</u>	<u>1180235</u>

#### 6. Reconciliation of General Reserves

Balance at 613,898.00

Increase 27,510.00

Total reserves 641,408.00

These accounts have been prepared in accordance with the books and records of the church together with explanations provided







NIC this year.

**Bangor Church of the Nazarene**

Northern Ireland - Charity number 107096

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# Annual report

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**TRUSTEES REPORT and Accounts of BANGOR CHURCH of the NAZARENE  
for the year ended 30<sup>th</sup> September 2023.**

**NICC Reference: NIC107096**

This Report includes:

1. STATEMENT of the TRUSTEES
2. REPORT of the INDEPENDENT EXAMINER
3. ANNUAL ACCOUNTS of the CHURCH

**1. STATEMENT of the TRUSTEES**

**(i) Current Elected Trustees as at 30 Sept 2023:**

Mrs Joan Massey	Mr J Mills	Mr L Kelly
Mr Tom Penman	Mrs C Walton	Mrs N Kinnaird
Mr R Ashfield	Mrs J Spratt	
Mr G Thompson	Mrs G Kelly	

**Contact Address:**

C/o Mr T Penman, 7 Dunkeld Grove, Bangor, BT19 6RH.

**APPOINTMENT of TRUSTEES** is by election to the Bangor Church Board by the Annual General Meeting (“AGM”) of the Church annually. Trustees are elected to serve for a period of one year with each trustee retiring and being eligible for re-election each year. The Minister of the Church who is a salaried employee of the Church acts as chair of the Trustees but is not an elected trustee.

**(ii) Governing Document:**

The Church is autonomous within the British Isles North District (“BIND”) which is an administrative area of the international Church of the Nazarene, and guided in structure, governance and Practice by “The Manual” of the denomination. This forms its constitution. Each local congregation in the denomination is autonomous in all respects of governance and financial responsibility including employer obligations.

**(iii) Charitable Purposes:**

Our purposes, as recorded in the Manual, are the advancement of the Christian Faith through Mission, Discipleship, Fellowship, Teaching, and Works of Compassion.

**(iv) Activities and Achievements:**

The period under review covers the accounting period 1 October 2022 to 30 September 2023. The activities of the church can be summarised as follows.

It had been some time since the church was able to have a Sunday school for children but a new Children’s Sunday Club was commenced. The number of children attending was up to 10 per week. The church mothers and toddlers

group (Puddleducks) continued through the year doing excellent work with the youngest children. The church also has its uniformed organisation; Girls Brigade (“GB”) which continued throughout the year. The GB held their Annual Display on 21<sup>st</sup> March 2023 and Enrolment Service on the 22<sup>nd</sup> October 2023.

Other ongoing activities which continued through the year included the Ladies Craft Class held on a Wednesday evening, on alternative weeks. Additionally, on each Wednesday morning, the Ladies Prayer & Bible Study took place where a number of the ladies enjoyed some tea and treats before indulging in a time of serious Bible study and prayer.

The main purpose of the church is evangelism along with discipleship and a prayer & Bible Study was held each Thursday evening. Additionally regular morning services of worship and teaching took place each Sunday with evening meetings held on Sunday nights once a month.

The New Harvest took place on the 2<sup>nd</sup> Tuesday of each month geared to the older generation for ministry in song alongside some excellent speakers.

Special events included:

**6<sup>th</sup> April** – Thursday Communion Service

**9<sup>th</sup> April** – Easter Sunday Service

**8<sup>th</sup> October** – Harvest Service with speaker Rev Philip McAlister,

**28<sup>th</sup> May** - Joint Pentecost service with guests; Low Country Gospel Group, Millbrook Praise Band and special speaker Gary Law.

**25<sup>th</sup> August** – A Community family event which was well supported and lots of activities for the children to get involved in. The adults enjoyed the burgers, hot dogs etc.

**12<sup>th</sup> November** - Remembrance Day service

**19<sup>th</sup> November** – Nazarene Theological College(“NTC”) - Faculty Students shared in the morning service.

**5<sup>th</sup> December** - Church Christmas dinner at Clandeboye Golf Club.

**16<sup>th</sup> December** - Another event for the children with Santa’s Grotto.

**17<sup>th</sup> December** - Family Carol service which included some of the girls from GB to sing along with signing for the deaf society.

**21<sup>st</sup>** - Christmas communion service

**24<sup>th</sup>** - Christmas Eve Service

**31<sup>st</sup>** - New Year’s Eve Service

**8<sup>th</sup> June** an evening with Missionaries to Tanzania.

Services with special singers which included Bill Dunn, Nigel Davidson, Spirit of Praise Johnathan Cairns and Iain Penman & Friends took place.

Along with other compassionate works the church was actively involved in providing supplies to a local Food Bank.

#### **(v) Membership**

Membership at last AGM held in February 2023 was 81 active members. Some members have passed away and some have transferred their membership.

However we continue to have many non-members and their families attending the church, some of whom have become members in 2024.

## **2. ACCOUNTS:**

The Accounts that follow show the income and expenditure raised and expended in the operation of the church and its regular activities. The income is largely sourced from income and donations from members, adherents and visitors by way of specific gifts, other donations and offerings. The church also claims Gift Aid and GASDS from HMRC where possible.

Those attending the AGM and members had received, in advance, copies of the church accounts. The Treasurer also provided a presentation using PowerPoint to show a summary of the main income and expenditure.

Whilst Church income was adversely impacted by the Covid 19 pandemic since March 2020 the church insurers paid a further compensation claim under a Business Interruption clause.

It is church policy from a good governance perspective that all Department funding and expenditure is regularly reported to and accounted through the Church Treasurer. This ensures open and fair reporting and minimises the risks of defalcation.

Restricted and Designated funds and annual expenses are retained as separate balances at the close of each financial year. Each is assessed from time to time as to its appropriate level and potential for use within its own designation. Sufficient funds are retained in a readily accessible account to ensure that at least 3 months working capital is available at all times and any loans to the charity can be repaid.

The accounts have been independently examined by a suitably qualified Independent Examiner and her report is attached to the financial accounts.

Approved by the Trustees and Signed on their behalf:

Tom Penman (Church Treasurer).  
26 June 2024

**Bangor Church of the Nazarene**

Northern Ireland - Charity number 107096

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# Annual return

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## **Independent examiner's report to the charity trustees of Bangor Church of the Nazarene**

I report on the accounts of the Church for the year ended 30 September 2022.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2022.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

**Name:** Chloe Robinson

**Relevant professional qualification or body:** BSc International Business, Finance and Economics.

**Address:** 48 Ladas Drive, Belfast, BT6 9FT

**Date:** 15th February 2023

**Bangor Church of the Nazarene**

Northern Ireland - Charity number 107096

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# Accounts

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*Bangor Church of the Nazarene*

*Charity Registration Number: NI 107096*

*Financial statements for the year ended 30 September 2021*

Note	Unrestricted Funds	Designated Funds	Restricted Funds	2021 £	2020 £
Incoming resources					
Voluntary income	56326.16	485.00	7788.36	64600	79224
Investment income	0.00	0.00	0.00	0	0
Other	9495.30	0.00	0.00	9495	5791
	<u>65821.46</u>	<u>485.00</u>	<u>7788.36</u>	<u>74095</u>	<u>85015</u>
Resources Expended					
Cost of generating funds	28258.40	0.00	7577.16	35836	31360
Charitable activities	9470.44	485.00	211.20	10167	31194
Governance costs	1838.95	0.00	0.00	1839	829
Total Resources expended	4 <u>39567.79</u>	<u>485.00</u>	<u>7788.36</u>	<u>47841.15</u>	<u>63383.00</u>
Net incoming(outgoing) resources for the year	26253.67	0.00	0.00	26254	17426
Total funds brought forward	740050.98	0.00	4155.00	744206	710589
Total funds carried forward	<u>766304.65</u>	<u>0.00</u>	<u>4155.00</u>	<u>770460</u>	<u>728015</u>

Balance Sheet as at 30 September 2021

	Unrestricted	Designated	Restricted	2021	2020
Current Assets					
Cash at bank and in hand	18880.13	0.00	0.00	18880	24613
	<u>18880.13</u>	<u>0.00</u>	<u>0.00</u>	<u>18880</u>	<u>24613</u>
Fixed Assets					
Land & buildings	1174198.97			1174199	1174199
F&F	7055.08			7055	8300
Plant & Machinery	48.82			49	65
Total Assets	<u>1200183.00</u>			<u>1200183</u>	<u>1207177</u>
<b>Current Liabilities</b>					
BIND loans	251211.59			251212	256009
Accruals	859.90				

Net Current Assets	948111.51	0.00	0.00	948112	934667
<b>Long Term Liabilities</b>					
<b>Bank Loans</b>	177652.00			177652	206652
Net assets	<u>770459.51</u>	<u>0.00</u>	<u>0.00</u>	<u>770460</u>	<u>728015</u>
Reserves					
Property reserve	126,077.00			126077	126077
Additional interest provision	65,896.00			65896	65896
NHF			1,718.00	1718	1718
Craft class			567.00	567	566
GB			139.45	139	-49
C Murray Fund			1,731.00	1731	1731
General reserves c/f	574,331.90	0.00	0.00	574332	532076
	<u>766304.90</u>	<u>0.00</u>	<u>4155.45</u>	<u>770460</u>	<u>728015</u>

Approved by Church Board and Annual General Meeting

Signed (Signed) Rev K White Chairman

Board Member  
(Signed) T Penman

17th February 2022

Notes to accounts

**a. Basis of preparation**

The financial statements have been prepared using SORP.

**b Fund accounting**

Unrestricted funds are available for use at the discretion of the Church Board ("Board") in furtherance of the general objectives of the charity.

For the purposes of these accounts they have been included in the unrestricted and designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donors or through the terms of an appeal.

**c. Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the church is entitled to the income and the amount can be determined with reasonable accuracy. The value of services of volunteers has not been included.

**d. Resources expended**

Expenditure is recognized on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be recovered.

Costs of generating funds are those costs incurred in running the church and attracting income.

**e. Tangible fixed assets**

Tangible fixed assets are stated at costs less accumulated depreciation. Plant and machinery are depreciated on a reducing balance basis at 25%. Property is not depreciated since the Board believes the assets to be increasing in value. Fixtures and fittings have been depreciated at 15% on a reducing balance basis.

**f. Cash flow statement**

The charity has not prepared a Cash Flow Statement on the grounds it is a small entity.

**2. Corporation tax**

The church is exempt from tax on income and gains falling within Part 11 Chapter 4 CTA 2010 and s256 TCGA 1992.to the extent these are applied to its charitable objects. No tax charges have arisen .

**3. Staff Costs**

	2020	2019
Wages and salaries		31780

These figures include social security costs and pension costs

The average number of employees during the year calculated on the basis of full time equivalents was 1 full time

#### 4. Trustee remuneration and expenses and related party transactions

Neither the members of the Board nor any persons connected with them received any remuneration during the year. The minister is a paid employee but is also chairperson of the Board by reason of his appointment.

#### 5. Tangible fixed assets

	<b>Land &amp; Buildings</b>	Plant & Machinery	Fixtures & Fittings	Totals
NBV at 01 October 2020	1174199	64	0	1174263
Additions	0	0	0	0
Disposals	0	0	0	0
	<u>1174199</u>	<u>64</u>	<u>0</u>	<u>1174263</u>
<b>Depreciation</b>				
Charge for year	0	16	0	16
Disposals	0			
	<u>0</u>	<u>16</u>	<u>0</u>	<u>16</u>
<b>Net book value</b>				
At 30 Sep 2020	<u>1174199</u>	<u>48</u>	<u>0</u>	<u>1174247</u>
At 30 Sep 2021	<u>1174199</u>	<u>0</u>	<u>0</u>	<u>1174199</u>

#### 6. Reconciliation of General Reserves

Balance at 30/09/20	548,576.04	548,576.04
Increase	0.00	
Total reserves	<u>548,576.04</u>	

These accounts have been prepared in accordance with the books and records of the church together with explanations provided

T Penman MBA, MCMI  
Board member

Rev K White  
Chairperson of the Board

20-Mar-21

**Bangor Church of the Nazarene**

Northern Ireland - Charity number 107096

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# Annual report

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# **TRUSTEES REPORT and Accounts of BANGOR CHURCH of the NAZARENE for the year ended 30<sup>th</sup> September 2021.**

**NICC Reference: NIC107096**

This Report includes:

1. STATEMENT of the TRUSTEES
2. REPORT of the INDEPENDENT EXAMINER
3. ANNUAL ACCOUNTS of the CHURCH

## **1. STATEMENT of the TRUSTEES**

### **(i) Current Elected Trustees:**

Mrs Joan Massey	Mr J Mills
Mr Tom Penman	Mr J Carty
Mrs Alice Penman	Mr R Ashfield
Mr G Thompson	

### **Contact Address:**

C/o Mr T Penman, 7 Dunkeld Grove, Bangor, BT19 6RH.

**APPOINTMENT of TRUSTEES** is by election to the Bangor Church Board by the Annual General Meeting (“AGM”) of the Church annually. Trustees are elected to serve for a period of one year with each trustee retiring and being eligible for re-election each year. The Minister of the Church who is a salaried employee of the Church acts as chair of the Trustees but is not an elected trustee.

### **(ii) Governing Document:**

The Church is autonomous within the British Isles North District (“BIND”) which is an administrative area of the international Church of the Nazarene, and guided in structure, governance and Practice by “The Manual” of the denomination. This forms its constitution. Each local congregation in the denomination is autonomous in all respects of governance and financial responsibility including employer obligations.

### **(iii) Charitable Purposes:**

Our purposes, as recorded in the Manual, are the advancement of the Christian Faith through Mission, Discipleship, Fellowship, Teaching, and Works of Compassion.

### **(iv) Activities and Achievements:**

The period under review covers the accounting period 1 October 2020 to 30 September 2021. The activities of the church have been severely disrupted due to the Covid 19 pandemic. At all times during the period from 23 March 2020 the church was closed and reopened in accordance with Government guidelines. When services were permitted, we have only regularly held a morning service on a Sunday rather than the usual morning and evening services and all mid-week

activities were suspended. However, we resumed evening services on one Sunday per month from October 2021 with a special singer/speaker taking the whole meeting. The Pastor has been placed on part time furlough with full pay from May 2020 with his written agreement and full adherence to Government guidelines and regulations. When services were held social distancing and mask wearing were compulsory. The Pastor was taken off the Furlough arrangements and recommenced full-time activities from 30 September 2021. Live singing was reintroduced on a phased basis from the same time with worship using DVDs gradually phased out.

The midweek meetings remained suspended until June 2022. The Ladies prayer group that took place each Wednesday was reactivated following the relaxation in Covid guidelines and is going well and increasing in number. Similarly, the Craft class recommenced, fortnightly, again with a suitable number attending and the Girls Brigade restarted planning to work towards holding a display provided that restrictions permitted.

Again, following the easing of restriction guidelines Board meetings were held each month. At each meeting, the church finances were reviewed with an updated income and expenditure statement produced at each meeting and discussed. Additionally, the church/manse maintenance, missions, goals, activities and church ministry, were reviewed and appropriate actions taken.

During the AGM it was clearly stated that new members were required to add to the board and in order to do that in the future, there will be a review of the current criteria for Board members which will hopefully encourage people with the requisite skills and talents to become involved. The new Nomination criteria may not require the Nominee to be in membership for a minimum 2-year period provided the requirements of the Constitution are still met.

A review meeting was also planned to consider the future for church departments and activities using as a basis “

How will we get there - How will we do things differently”.

## **2. ACCOUNTS:**

The Accounts that follow show the income and expenditure raised and expended in the operation of the church and our regular activities. The income is largely sourced from income and donations from members, adherents and visitors by way of specific gifts, other donations and offerings. We also claim Gift Aid and GASDS from HMRC where possible. Due to Covid, a claim for loss of income was successfully made to the Church insurers.

Those attending the AGM and members had received, in advance, copies of the church accounts. The Treasurer also provided a presentation using PowerPoint to show a summary of the main income and expenditure.

The church also received a legacy from a past member which will be reflected in the accounts next year. Bank and loan finance commitments were maintained, and a short loan holiday was granted by the bank.

Whilst Church income has been adversely impacted by the Covid 19 pandemic since March 2020 the Treasurer is negotiating with the church insurers under a Business Interruption clause and hoped to get a further compensation claim.

It is church policy from a good governance perspective that all Department funding and expenditure is regularly reported to and accounted through the Church Treasurer. This ensures open and fair reporting and minimises the risks of defalcation.

Restricted and Designated funds and annual expenses are retained as separate balances at the close of each financial year. Each is assessed from time to time as to its appropriate level and potential for use within its own designation. Sufficient funds are retained in a readily accessible account to ensure that at least 3 months working capital is available at all times and any loans to the charity can be repaid.

The accounts have been independently examined by a suitably Independent Examiner and her report is attached to the financial accounts.

Approved by the Trustees and Signed on their behalf:

Tom Penman (Church Treasurer).  
30 June 2022

**Bangor Church of the Nazarene**

Northern Ireland - Charity number 107096

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# Annual return

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## **Independent examiner's report to the charity trustees of Bangor Church of the Nazarene**

I report on the accounts of the Church for the year ended 30 September 2021.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2022.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

**Name:** Chloe Robinson

**Relevant professional qualification or body:** BSc International Business, Finance and Economics.

**Address:** 48 Ladas Drive, Belfast, BT6 9FT

**Date:** 25th March 2022