



Trustees Annual Report

2023-2024

THIS IS WHAT THE LORD SAYS—
HE WHO MADE A WAY THROUGH THE SEA,
A PATH THROUGH THE MIGHTY WATERS,
WHO DREW OUT THE CHARIOTS AND HORSES,
THE ARMY AND REINFORCEMENTS TOGETHER,
AND THEY LAY THERE, NEVER TO RISE AGAIN,
EXTINGUISHED, SNUFFED OUT LIKE A WICK:

FORGET THE FORMER THINGS;
DO NOT DWELL ON THE PAST.

SEE, I AM DOING

a new thing

NOW IT SPRINGS UP; DO YOU NOT PERCEIVE IT?

I AM MAKING A WAY IN THE WILDERNESS
AND STREAMS IN THE WASTELAND.

THE WILD ANIMALS HONOR ME,
THE JACKALS AND THE OWLS,
BECAUSE I PROVIDE WATER IN THE WILDERNESS
AND STREAMS IN THE WASTELAND,
TO GIVE DRINK TO MY PEOPLE, MY CHOSEN,
THE PEOPLE I FORMED FOR MYSELF

ISAIAH 43:18-19

Church of the Nazarene British Isles North District Trustees' annual report 1 October 2023 to 30 September 2024



OSCR Reference: SC006321

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How to contact us



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You can find us on online:

FaceBook and Messenger - simply search using - @NazareneBIND

Visit our webpage - nazarene.org.uk

Administrative information

Scottish Charity Number: SC006321

District Superintendent:
(elected May 2021)

District Secretary:

District Treasurer:

Independent Examiner:

MMG Chartered Accountants
4 Albert Place
Perth
PH2 8JE
01738 626163

District Advisory Board – including Trustees

Pastor
Pastor
Pastor
Member
Member
Member
District Superintendent
& Pastor
Secretary
Treasurer

* Trustees

^ Members ex-officio

Welcome to the British Isles North District

At the heart of our family of churches, you will discover a community dedicated to one common purpose: making Christlike Disciples in the nations. Our journey is one of faith, fellowship, and transformation. As we navigate the path of discipleship, we find joy in the pursuit of Christlikeness and the deepening of our faith.

Whether a longstanding member of our Nazarene family or a newcomer seeking spiritual guidance, everyone we engage with is a treasured part of our story.



We Are a Christian People

As members of the Church, we join with all true believers in proclaiming the Lordship of Jesus Christ. We are especially called to preach holiness and to remain faithful to the principal Wesleyan-Holiness teachings: God's prevenient grace and the means of grace, repentance, faith, the new birth, justification, entire sanctification, assurance, the Christian community and its disciplines, and the perfection of love.



We Are a Holiness People

God, who is holy, calls us to a life of holiness. We believe that the Holy Spirit seeks to do in us a second work of grace, called by various terms including "entire sanctification" and "baptism with the Holy Spirit," cleansing us from all sin, renewing us in the image of God, empowering us to love God and our neighbors, and producing in us the character of Christ.

The Church of the Nazarene is an international evangelical denomination in the Wesleyan-Holiness tradition, working in over 165 world areas with over 2.7 million members. In the UK there are 90 churches organised into two districts, North and South. The British Isles North District seeks to support and encourage the multiple fellowships across northern England, Scotland, and Northern Ireland.

Each local congregation of the Church of the Nazarene is a faith community, ready to greet you in Jesus' name. There you will discover opportunities not only to encounter Jesus as your Saviour and Lord, but to grow as a follower of Christ.

As members of the Church Universal, we join with all true believers in proclaiming the Lordship of Jesus Christ and in affirming the historic Trinitarian creeds and beliefs of the Christian faith. We value our Wesleyan-Holiness heritage and believe it to be a way of understanding the faith that is true to Scripture, reason, tradition, and experience.



We Are a Missional People

We are a sent people, responding to Christ's call and empowered by the Holy Spirit to go into all the world, witnessing to the Lordship of Christ and participating with God in the building of the Church, worshiping, evangelizing, discipling, and preparing for service.

We are united with all believers in proclaiming the Lordship of Jesus Christ. We believe that in divine love God offers to all people forgiveness of sins and restored relationship. In being reconciled to God, we believe that we are also to be reconciled to one another, loving each other as we have been loved by God and forgiving each other as we have been forgiven by God. We believe that our life together is to exemplify the character of Christ. We look to Scripture as the primary source of spiritual truth confirmed by reason, tradition, and experience.

Part of the global Church, we share in its mission to make Christlike disciples in the nations. As a global community of faith, we are commissioned to take the good news of life in Jesus Christ to people everywhere and to spread the message of scriptural holiness across the lands.

At the global, district and local level, the Church bonds together individuals who have made Jesus Christ Lord of their lives, sharing in Christian fellowship, and seeking to strengthen each other in faith development through worship, preaching, training, and service to others.

We strive to express the compassion of Jesus Christ to all persons along with our personal commitment to Christlike living. While the primary motive of the church is to glorify God, we also are called to actively participate in his mission – reconciling the world to himself.

Our purpose

A district is made up of interdependent local churches organised to facilitate the mission of each local church through mutual support, the sharing of resources, and collaboration. As part of the global Church of the Nazarene, we share in the common purpose of advancing of the Christian faith through mission, discipleship, fellowship, teaching, and works of compassion.

The British Isles North District seeks to support and nurture the work of the local church across northern England, Northern Ireland, and Scotland. We rely on the gifts from local churches to fund the district activities which include the role of the District Superintendent and making awards to individual churches, social or missional programmes.

District activities 2023-24

We continue to respond to the needs of north district churches, identifying opportunities to support local congregations and develop the body of the church, both lay and clergy.

District Assembly March 2024

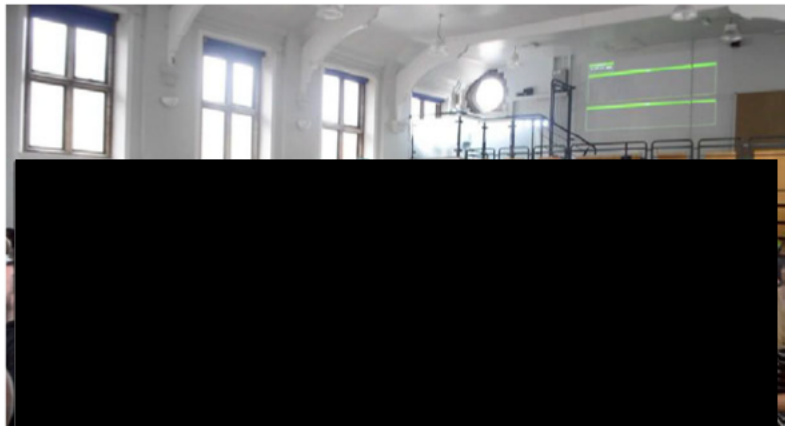


The 71st Assemblies of the British Isles North District was held over the weekend 9-11 March in Trinity, Perth, with [redacted] (General Superintendent) residing. An ordination service was held when [redacted] was ordained – pictured (l.to r) [redacted], [redacted] (District Superintendent), [redacted]

Northbreak 2024

The North District 'Northbreak' holiday was held 5-9 August at the Lancaster Royal Grammar School. The main speaker was Nazarene US Army Chaplain, [redacted] who spoke on "Frontline Faith".

Other speakers included, [redacted] (DS), [redacted] Allen. 'Good Morning World', workshops, trips, games, and evening fringe sessions, featured on the programme along with the seminars, prayer times and worship celebrations.



God continues to work through Northbreak in the lives of individuals and families, *"...Northbreak is where my life changed forever through the power of the Holy Spirit. I was a hopeless drug addict the first time I went and was so blessed. This year I was able to attend with my wife. The Lord has truly restored the years the locusts had eaten..."*

Pastoral discernment and education

Working in partnership with the south district we continue to seek God's call to ministry for the next generation, exploring and assessing that through our Ministry Assessment Centre (MAC). These multi-day events are a blessing to those taking part and to the wider district. Each year we are encouraged how God prompts and inspires future leaders to come forward and sustains those already on a ministry path.



We continue to support and nurture the pastors across the district, supporting part of their ongoing education financially and in prayer, with courses at the Nazarene Theological College and further afield. As a district, we continue to support the wider work of the College with committed regular giving out of our collected annual apportionment (giving from individual churches).

Growth in all generations – Sunday School Camp 2024

North District Sunday School Camp was held 22-26 July at the Scripture Union campsite at Kingscross on the beautiful Isle of Arran. A total of 64 attended – 47 campers and 17 leaders. Using the theme, “The Body of Christ”, [REDACTED] spoke at the youth seminars about discovering our place and role in the body, and [REDACTED] (Parkhead) led the kids club. The programme included, Super Sports, Officer Hunt, Water Fight, Silent Disco, “Ready Steady Bake Off” and trips to the beach and to Brodick.



District Nazarene Discipleship International Board Chairperson, [REDACTED] (Troon), reflected, “*Camp continues to be one of the best weeks of the year...as campers [have] a week of fun, worship, prayer, fellowship and teaching. This year there was a real sense of togetherness around the camp... As a leader, one of the biggest blessings continues to be seeing new leaders stepping up as well as those who were campers now coming back as leaders. It is encouraging to see how God continues to build up future leaders through this wonderful ministry.*”

Developing the church - Story of God

After the successful launch of The Story of God in Northern Ireland in 2023, the course was exported to the Scottish mainland. Participants gathered from all over the mainland to take part in the training and equipping of the whole church. The series continues to provide a foundational teaching and understanding in biblical studies, church history, Nazarene history, spiritual growth and more. The modules are open for everyone in the church members and non-members, all generations and all abilities. The aim is to equip us to be the body of Christ both gathered and dispersed.



Pastoral learning, development and care



In April 2024 the Mainland Ministers Gathering was relaunched; a day focused on gathering for worship, fellowship and learning. Bringing the Pastoral community (active and retired) together created the opportunity for Life Long Learning, providing

support across the group, learning and growing. The day was focused around four themes with teaching from [REDACTED]: Theories and Strategies of Evangelism, Growing Healthy Churches, New Forms of Church, and Christian Leadership.

At the 2024 District Assembly, we created a new Superintended Fund, replacing the previous love gift. The generous giving from across the district churches and from individuals allowed a fund of around £3,000 to be created to support pastoral counselling and care. Since this was launched a number of pastors have reached out for counselling or well-being help. It has been wonderful to be able to help set this up for them.

Professional support and advice

Using the resources provided from individual congregations, the district is able to engage a range of services on behalf of the churches, providing access which otherwise might not be efficient on a local level. This includes HR advisory services, payroll administration and pension, district wide insurance of large events and gatherings.



BeyondHR



Greenwood Moreland

INSURANCE BROKERS

During 2025 payroll and pension fund support and admin will continue centrally for every congregation that wishes to continue using the service. Periodic pension re-enrolment, processing of P11d returns and responding to HMRC Corporation Tax requests can also continue to be sources through the district.

Summary financials

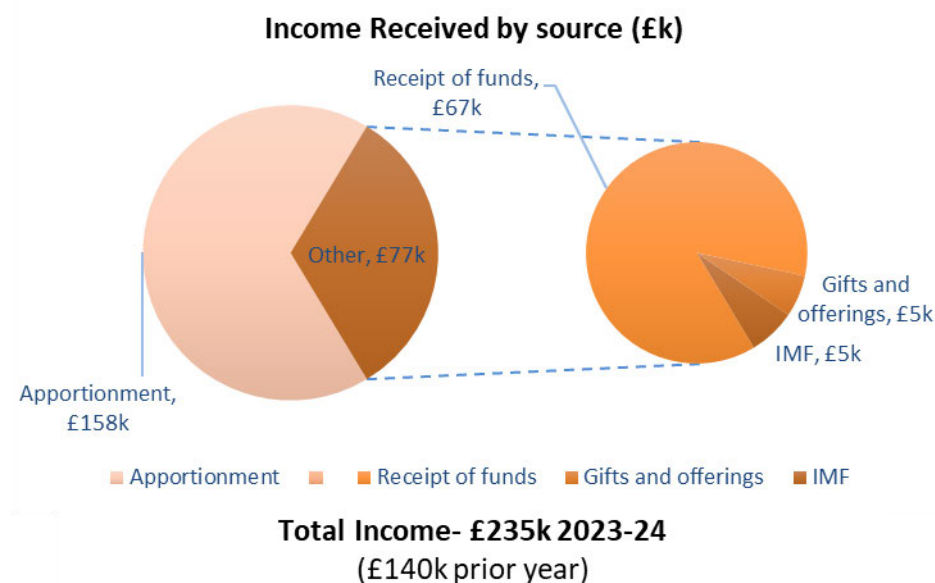
This report summarises how the Trustees (District Advisory Board - DAB) have sought to steward the resources God provides through the consistent giving of the district family of churches. We continue to rely on support from many across the district and for that, are very thankful.

BIND Finances 2024

Over the past year we have continued to be blessed by the regular and faithful giving of churches across our district. Excluding the receipt of one-off income, we are currently running an annual operating deficit. While apportionment percentages (*district giving from local churches*) will be held at historic levels, we are focused on 'balancing the budget' over the coming two years.

Income received by the District

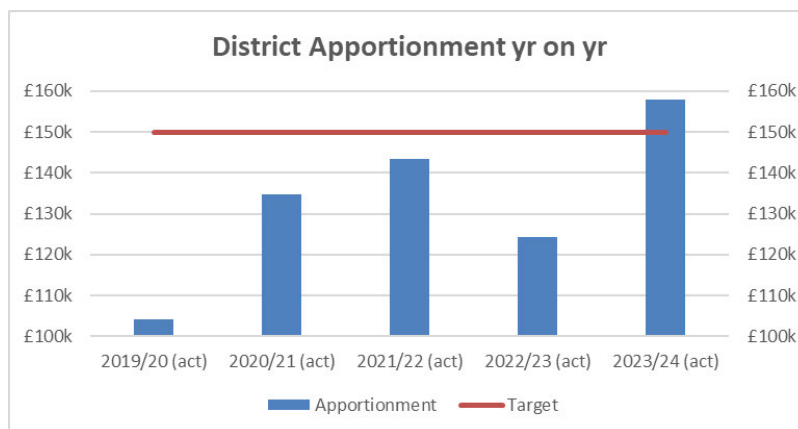
The work of the district is funded by the regular, faithful giving of each church as part of its annual apportionment targets (£158k received in 2023/24). The District Advisory Board recommended that the apportionment methodology remain at 12% of all unrestricted income for financial year 2023/24. This has been continued forward for 2024/25.



The DAB wants to assist local church boards manage their district commitments. This simple methodology allows treasurers to calculate estimated district commitments, based on current or prior year income, and advise their church board as part of the local annual income and expenditure budget setting process. Advice and help calculating estimated apportionment of a local church is available from the district.

Apportionment income increased materially 2023/24 from prior years. The district has an estimated total annual apportionment potential of c. £160k, with a target of £150k, reflecting the exceptional circumstances that individual congregations may face in any one year. During 2023/24 almost all of the district congregations were

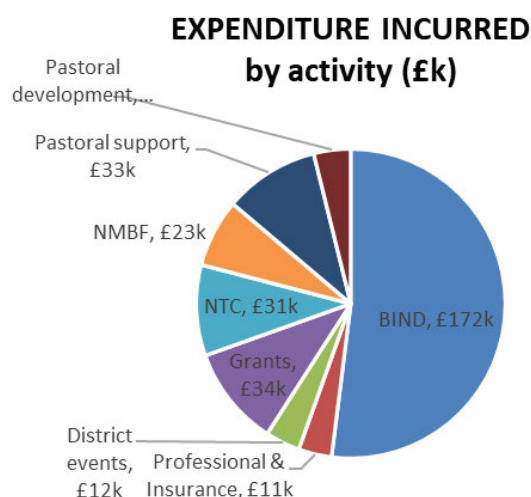
able to contribute on or around their individual targets. This is a significant change from past years and is something which we are thankful to God for.



All district churches are encouraged to set up regular monthly apportionment giving by standing order. Over time this will smooth out the impact on church finances, making it easier for the local treasurer and giving the district a more predictable source of funds month on month.

Other income received in the year relates to IMF income, see later section, giving to specific projects (gifts) or to cover events / courses such as the Story of God or the Pastor's Prayer Conference.

Our activities – stewardship of resources



TOTAL EXPENDITURE £330k 2023-24
(£213k prior year)

The District Advisory Board is responsible for setting and then managing the annual budget, stewarding the resources provided by God through the commitment of local congregations. District expenditure continue to support a wider range of activities.

• **BIND:** District leadership, admin support and professional costs is the largest expenditure (£172k). This includes a range of expenditure supporting the

work of the District Superintendent, developing Licensed and International Ministers, district admin assistant and district finance assistant.

- All payments to district employees are in line, or an improvement on, the British Isles Remuneration Policy which we would encourage all congregations to endeavour to adopt. The district also retains professional support providing HR advice and through its insurance, covers a wide range of district events and activities. During the last year, the district has engaged additional resources on behalf of the Regional Office for which it is receiving additional income to cover the salary costs. This is reflected in the increased Receipt of Funds (Income) and BIND costs (expenditure) in the year.

- In line with our commitment to the development of lay and clergy across the district, 20% of the annual apportionment income is allocated to the ongoing work of the Nazarene Theological College, Manchester. The increased apportionment received from across the district has allow an additional £5k in NTC support year on year.
- Similarly, we provided increased ongoing contribution (15% of apportionment) to the British Isles Nazarene Benevolent fund (NMBF), £23k in 2023-24. As this fund approaches 2027 we will continue to work closely with the trustees to ensure all commitments are met.
- Support district pastors and ongoing education continues to remain a significant proportion of our expenditure commitments, increasing to £33k in 2023/24. £12k of this was focused through the Investment in the Ministry Fund (IMF) with the remainder supporting individual church ministries, pastoral support for vacant churches and the wider pastoral family, and part funding of pastors through their NTC studies.

Discretionary or atypical expenditure (supporting local church ministries, and grants) have contributed to a deficit of over £95k in the year. The DAB continues to review expenditure priorities with a view to move towards a balanced core operating budget whilst using the reserves to support and encourage growth across the congregations through grants and partnership activities. This may mean that the district will still report deficits in future years.

However, the aim of the DAB is that these result from the decision to invest district funds (£582k) in developing the work of the church across our area, providing grants to local congregations and continuing to support special projects.

District Funds – movement year on year

Church of the Nazarene British Isles North District						
Fund movement summary						
Selected period: 01 October 2023 to 30 September 2024						
Fund		Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Journal Entries
						Fund balances Carried forward
General - General Fund	Unrestricted	629,344.55	162,754.06	262,534.97 -	-	529,563.64
NTC - NTC	Designated	2,393.78	31,321.00	31,321.00 -	-	2,393.78
NMBF - NMBF	Designated	1,641.53	23,618.00	23,490.53 -	-	1,769.00
	Total unrestricted	633,380	217,693	317,347	0	533,726
IMF - Investment In The Ministry Fund	Restricted	42,076.37	12,432.54	12,189.75 -	-	42,319.16
Gift - District Designated Gifts	Restricted	301.75	4,589.25	450 -	-	4,441.00
ETF - ETF	Restricted	1,449.00 -	-	-	-	1,449.00
WEF - World Evangelism Fund	Restricted	113 -	-	-	-	113
	Total restricted	43,940	17,022	12,640	0	48,322
Totals		677,319.98	234,714.85	329,986.25 -	-	582,048.58

As charities, all churches as well as the district are required to record and distinguish between different types of funds when reporting their income and expenditure and

fund balances^{1 2}. This district chooses to report movements in each individual unrestricted and restricted fund for transparency.

The summary shows the operating deficit in the year (General fund net movement). The other main fund within the district accounts is the IMF (see separate report below). Other maintained funds manage the targeted, specific giving to individual projects and activities. Our aim is to minimise the number and size of these at any one time, providing the maximum resources within the General fund and enabling the DAB to respond to emerging need. We continue to highlight the requirement for all church boards (Charity Trustees) across the district to understand and manage any restricted funds.

Investment in the Ministry Fund

In 2022 the IMF was combined with the district funds. Our commitment remains to provide transparent reporting on the important work of the fund. A subset of the DAB will meet to review the allocation of IMF funds and propose policy options to the Board for future income and support expenditure. The DAB hopes to be able to release updated guidance over the coming year.

The income for this vital ministry is through the support of District Covenant Scheme Members and the regular committed giving of individual churches. We continue to support seven pastors continue their work with the local church, spread across Northern Ireland, England and Scotland.

The fund movement reflects steady giving from individual churches (10% of their gift aid received). This is anticipated to continue in 2025. IMF income normally comprises 65% income from churches and the remaining 35% from the covenant scheme (gift aid).

IMF Fund Movements	2024	2023	2022	2021
Opening fund balance	42,076	49,008	49,402	72,077
Income				
Donations from churches	5,290	3,436	15,991	370
Gift aid processing	7,142	4,236	0	-8,399
	12,433	7,672	15,991	-8,029
Expenditure				
Pastoral support	11,880	14,340	15,960	13,395
Admin	310	263	426	1,251
	12,190	14,603	16,386	14,646
Surplus/(deficit)	243	-6,931	-395	-22,675
Closing fund balance	42,319	42,076	49,008	49,402

¹ For example in Scotland, Schedule 3 Part 1 (2) of The Charities Accounts (Scotland) Regulations 2006

² For help: <https://www.stewardship.org.uk/sites/default/files/2021-07/bp-making-sense-of-fund-accounting.pdf> and https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/585971/CC16b.pdf

2024 District finance changes

Over the past year a number of changes in district finances have been introduced and this process of change will continue into 2024. These include:

- A small number of local congregations have had requests for Corporation Tax annual returns. We are supporting this process from the district, having engaged with HMRC on this and are preparing to file nil returns as our local church income is gathered and used for the charitable purpose of each organisation (e.g. the advancement of Religion).
- During 2024 the UK Government announced changes to employer NIC contribution thresholds and rates. From April 2025 employer NIC costs will be incurred on earnings above £5,000 per year (was £9,100) and at a rate of 15% (was 13.8%). However, at the same time the employment allowance for small organisations / businesses will increase from £5,000 to £10,500. As each local congregation operates under their own PAYE scheme, we estimate that all churches will be either neutral, or marginally better off during 2025/26.

Looking ahead

We look forward with the assurance that God gives, *'For I know the plans I have for you,' declares the Lord, "plans to prosper you and not to harm you, plans to give you hope and a future'* Jeremiah 29:11. We are part of God's church here on earth, part of a world-wide and eternal family.

- The Church of the Nazarene is a God centred church.
- We are passionate about teaching, preaching, and living the Bible and worshipping God.
- We want to encourage and equip people to live out a real Christian life in the real world.
- We are a multi-generational church knowing that God has a place and a purpose for everyone. Men and women, young and old are essential to the mission of the church.

We will continue to claim the promises of God, *'Therefore, my dear brothers and sisters, stand firm. Let nothing move you. Always give yourselves fully to the work of the Lord, because you know that your labour in the Lord is not in vain.'* 1 Corinthians 15:58

Structure, governance, and management

Trustee recruitment and appointment

The process by which we identify and then appoint Trustees to the District Advisory Board is set out within our Governing Document – the Manual of the Church of the Nazarene³. This is available to anyone who wants to access the Manual.

Potential Board members (Trustees) are identified following prayerful consideration of the individual's character and gifts and following the leading of the Holy Spirit. Board candidates are submitted to the Annual Assembly of the Church of the Nazarene British Isles North District (BIND) and elected by majority vote. Board members are elected to serve for a period of three years with one lay trustee and one clergy trustee retiring and being eligible for re-election each year.

The District Superintendent who is a salaried employee of the district acts as chair of the Trustees. The district treasurer and district secretary are ex-officio members of the Board. Other ex-officio Board members are invited to join from time to time.

Trustee Remuneration and Expenses

The 7 Trustees contribute to the governance of the church without financial reward. Reimbursement may be claimed for receipted expenses. The District Secretary and District Treasurer are ex officio members of the District Advisory Board and are not remunerated but are entitled to receive a token honorarium in recognition of their voluntary work and time commitment. Where Officers of the charity elect to receive these, payments are recognised as payroll and processed in line with HMRC guidelines. The District Superintendent chairs the board of trustees and receives a salary and benefits for their role as DS as permitted under the Governing document.

Governing Document

The district 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.

Reserves: Sufficient funds are retained in a readily accessible investment account to ensure that at least six months working capital is always available.

Approved by the Trustees and signed on their behalf by:



Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, of the Charity for that period. In preparing the financial statements, the trustees are required to:

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

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 and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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.

Independent Examiner's Report to the Trustees of the Church of the Nazarene British Isles North District

I report on the accounts of the Charity for the year ended 30th September 2024 which are set out on pages 16-24.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The Charity Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

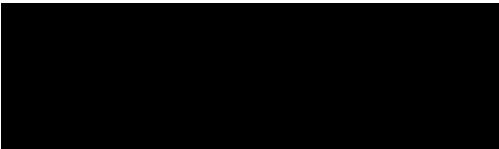
Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks 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 view given by the accounts.

Independent Examiner's Statement

In the course of 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 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations 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.



Member of the Institute of Chartered Accountants of Scotland
Finlaysons
Chartered Accountants
4 Albert Place
Perth
PH2 8JE

Date:

CHURCH OF THE NAZARENE BRITISH ISLES NORTH DISTRICT

Statement of Financial Activities Year ended 30th September 2024

	Note	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
<u>Income and endowments from:</u>							
		£	£	£	£	£	£
Donations and legacies	1	216,699	17,022	233,721	130,191	9,546	139,737
Investments	2	994	-	994	545	-	545
Other	3	-	-	-	79	-	79
<u>Total income</u>		<u>217,693</u>	<u>17,022</u>	<u>234,715</u>	<u>130,816</u>	<u>9,546</u>	<u>140,362</u>
<u>Expenditure on:</u>	4						
Charitable activities		317,347	12,640	329,986	196,371	16,895	213,266
<u>Total expenditure</u>		<u>317,347</u>	<u>12,640</u>	<u>329,986</u>	<u>196,371</u>	<u>16,895</u>	<u>213,266</u>
Net Income/(expenditure) before gains and losses on investments		(99,653)	4,382	(95,271)	(65,555)	(7,349)	(72,904)
Net gain / loss on investment assets		-	-	-	-	-	-
Net income/(expenditure)		(99,653)	4,382	(95,271)	(65,555)	(7,349)	(72,904)
Transfers Between Funds		-	-	-	-	-	-
Net movement in funds		(99,653)	4,382	(95,271)	(65,555)	(7,349)	(72,904)
Total funds brought forward		633,380	43,940	677,320	698,935	51,290	750,224
Total funds carried forward		<u>533,726</u>	<u>48,322</u>	<u>582,049</u>	<u>633,380</u>	<u>43,940</u>	<u>677,320</u>

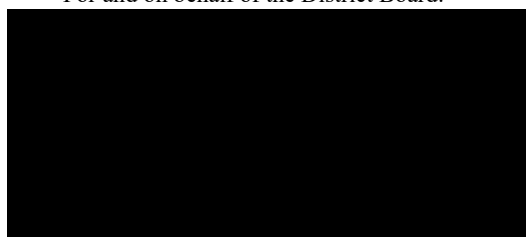
CHURCH OF THE NAZARENE BRITISH ISLES NORTH DISTRICT

Balance Sheet At 30th September 2024

	Note	2024	2024	2023	2023
		£	£	£	£
Fixed assets					
Tangible fixed assets	7		-		-
Total fixed assets			-		-
Current assets					
Debtors	8	445,924		416,533	
Bank and cash		195,771		352,221	
Total current assets		641,695		768,754	
Liabilities					
Creditors falling due within one year	9	59,646		91,434	
Net current assets			582,049		677,320
Net assets			582,049		677,320
The funds of the charity;					
Unrestricted funds	11		529,564		629,345
Designated funds	11		4,163		4,035
Restricted funds	11		48,322		43,940
Total charity funds			582,049		677,320

The financial statements were approved by the District Board on

For and on behalf of the District Board.



Notes forming part of the financial statements

Year ended 30th September 2024

Accounting policies for year ended 30th September 2024

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Charity information

The Church of the Nazarene British Isles North District is an unincorporated charity registered in Scotland. The principal office is 9 St Serfs Place, Auchterarder, PH3 1QS.

Basis of preparation

The financial statements have been prepared in accordance with the Charity's constitution, Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)" (effective 1st January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

- Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the Charity.
- Unrestricted funds are expendable at the discretion of the District Advisory Board ("DAB") in furtherance of the objects of the Charity. If parts of the unrestricted funds are earmarked at the discretion of the DAB for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the DAB's discretion to apply the fund.

Incoming resources

All income is included within incoming resources under either unrestricted or restricted funds according to the terms under which the monies are received and when the amount can be quantified with reasonable certainty. The value of services of volunteers has not been included.

Investment income is recognised on a receivable basis apart from Bank Deposit accounts (Virgin Money) interest which is accrued.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

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

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Tangible fixed assets are depreciated on a reducing balance basis at 25%.

CHURCH OF THE NAZARENE BRITISH ISLES NORTH DISTRICT

Notes forming part of the financial statements

Year ended 30th September 2024

Accounting policies for year ended 30th September 2021 (Continued)

Cash flow statement

The charity has not prepared a cash flow statement on the grounds that it is a small entity.

Taxation

The Church of the Nazarene British Isles North District is recognised as a Charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The Charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
1 Donations and legacies	£	£	£	£	£	£
District apportionment	157,878	-	157,878	124,300	-	124,300
Tax recovered on Gift Aid	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Special Purpose offerings and gifts	127	4,589	4,716	656	1,873	2,529
Pastoral support	-	5,290	5,290	285	3,436	3,721
Designated to cover expenses	58,694	7,142	65,836	4,951	4,236	9,186
	<u>216,699</u>	<u>17,022</u>	<u>233,721</u>	<u>130,191</u>	<u>9,546</u>	<u>139,737</u>
2 Investment income						
Bank interest	994	-	994	545	-	545
Other interest received	-	-	-	-	-	-
	<u>994</u>	<u>-</u>	<u>994</u>	<u>545</u>	<u>-</u>	<u>545</u>
3 Other income						
Sundry income	-	-	-	79	-	79
	<u>-</u>	<u>-</u>	<u>-</u>	<u>79</u>	<u>-</u>	<u>79</u>

CHURCH OF THE NAZARENE BRITISH ISLES NORTH DISTRICT

Notes forming part of the financial statements Year ended 30th September 2024

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
4 Analysis of expenditure						
Costs of generating funds	£	£	£	£	£	£
Charitable activities						
Salaries	127,786	-	127,786	73,786	1,873	75,659
Employer NIC	5,317	-	5,317	2,353		2,353
Employer pension	5,888	-	5,888	4,247		4,247
Accommodation - rent payments	-	-	-			-
Council tax	-	-	-			-
Travel expenses	25,381	-	25,381	19,348		19,348
Mileage	-	-	-			-
Gifts	99	-	99			-
Vehicle running costs	-	-	-			-
District S&P costs associated with district activities	1,419	232	1,651		214	214
Subscriptions	900	-	900	319		319
Advertising	-	-	-	904		904
Motor expenses	-	-	-			-
Assembly costs	674	-	674	8,669		8,669
Personal and district insurance	3,704	-	3,704	3,574		3,574
Water rates	-	-	-			-
Insurance	-	-	-			-
Sundries	879	-	879	2,214		2,214
NTC Support	31,321	-	31,321	26,053	-	26,053
Pastoral development and education	12,774	-	12,774	6,316		6,316
Nazarene ministers Benevolent Fund	23,491	-	23,491	19,490		19,490
Strathclyde House Pastoral	-	-	-	2,348	0	2,349
District gatherings	11,311	-	11,311	4,913		4,913
District grants - minor R&M	1,093	-	1,093	1,047	418	1,465
District grants - major	33,400	-	33,400	4,426		4,426
Pastoral support - District	20,987	11,880	32,867	9,291	14,340	23,631
Nazarene Youth UK	3,700	-	3,700			
HR Advice	3,270	-	3,270	3,765		3,765
Honorarium	-	-	-			-
Bank fees	375	78	453	506	49	555
Independent examiner's fee	2,514	-	2,514	2,400		2,400
Payroll fees	1,063	-	1,063	400		400
Other professional fees	-	450	450	-		-
Other expenses	-	-	-			-
Depreciation	-	-	-			-
Total	317,347	12,640	329,986	196,371	16,895	213,266

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

CHURCH OF THE NAZARENE BRITISH ISLES NORTH DISTRICT

Notes forming part of the financial statements Year ended 30th September 2024

5 Staff costs and numbers	2024	2023
	£	£
Salaries and wages	127,786	75,659
Social security costs	5,317	2,353
Pension costs	5,888	4,247
Total	<u>138,991</u>	<u>82,260</u>

The average number of employees during the year, calculated on the basis of full time equivalents was 3.6

No employee had employee benefits in excess of £50,000 (2020 - Nil).

6 Trustee remuneration and related party transactions

None of the members of the DAB nor any persons connected with them received any remuneration or expenses during the year. The District Superintendent is a paid employee but is also the chairperson of the DAB by reason of their appointment. The District treasurer and District secretary are ex officio members of the DAB and are paid a small honorarium for their professional services.

7 Tangible fixed assets

	Vehicles	Total
	£	£
Cost		
At 1 October 2023	-	-
Additions	-	-
Disposals	-	-
At 30 September 2024	<u>-</u>	<u>-</u>
Accumulated depreciation		
At 1 October 2023	-	-
Charge for period	-	-
Eliminated on disposals	-	-
At 30 September 2024	<u>-</u>	<u>-</u>
Net book value		
At 30 September 2024	<u>-</u>	<u>-</u>
At 30 September 2023	<u>-</u>	<u>-</u>

CHURCH OF THE NAZARENE BRITISH ISLES NORTH DISTRICT

Notes forming part of the financial statements Year ended 30th September 2024

8 Debtors	2024	2023
	£	£
Debtors	56,000	56,000
Revolving fund	288,043	270,217
Prepayments and accrued income	101,881	90,316
	<u>445,924</u>	<u>416,533</u>

The outstanding debtor of £56,000 relates to the sale of the large manse as approved by OSCR and is repayable within one year. The purchaser was a company connected with a member of the DAB who is no longer a member of the board.

9 Creditors	2024	2023
	£	£
Revolving loans	788	41,040
Accruals	58,858	50,394
	<u>59,646</u>	<u>91,434</u>

10 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fixed assets	-	-	-	-
Current assets	589,210	4,163	48,322	641,695
Current liabilities	(59,646)	-	-	(59,646)
Net assets at 30th September 2024	<u>529,564</u>	<u>4,163</u>	<u>48,322</u>	<u>582,049</u>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fixed assets	-	-	-	-
Current assets	720,779	4,035	43,940	768,754
Current liabilities	(91,434)	-	-	(91,434)
Net assets at 30th September 2023	<u>629,345</u>	<u>4,035</u>	<u>43,940</u>	<u>677,320</u>

Notes forming part of the financial statements
Year ended 30th September 2024

11 Movement in funds

	At 1st October 2023	Incoming resources	Outgoing resources	Gain on fixed assets	Transfers	At 30th September 2024
	£	£	£	£	£	£
Restricted funds						
District Designated funds	415	4,589	(450)	-	-	4,554
ETF	1,449	-	-	-	-	1,449
Investment in the Ministry fund	42,076	12,433	(12,190)	-	-	42,319
	<u>43,940</u>	<u>17,022</u>	<u>(12,640)</u>	<u>-</u>	<u>-</u>	<u>48,322</u>
Designated funds						
NMBF	1,642	23,618	(23,491)	-	-	1,769
NTC	2,394	31,321	(31,321)	-	-	2,394
	<u>4,035</u>	<u>54,939</u>	<u>(54,812)</u>	<u>-</u>	<u>-</u>	<u>4,163</u>
Unrestricted funds						
General fund	629,345	162,754	(262,535)	-	-	529,564
	<u>629,345</u>	<u>162,754</u>	<u>(262,535)</u>	<u>-</u>	<u>-</u>	<u>529,564</u>
Totals	<u>677,320</u>	<u>234,715</u>	<u>(329,986)</u>	<u>-</u>	<u>-</u>	<u>582,049</u>

	At 1st October 2022	Incoming resources	Outgoing resources	Gain on fixed assets	Transfers	At 30th September 2023
	£	£	£	£	£	£
Restricted funds						
District Designated funds	415	1,873	(1,873)	-	-	415
ETF	1,449	-	-	-	-	1,449
Grants given for charitable purpose	418	-	(418)	-	-	-
Investment in the Ministry fund	49,008	7,672	(14,603)	-	-	42,076
	<u>51,290</u>	<u>9,546</u>	<u>(16,895)</u>	<u>-</u>	<u>-</u>	<u>43,940</u>
Designated funds						
NMBF	1,357	19,775	(19,490)	-	-	1,642
NTC	1,738	26,643	(25,987)	-	-	2,394
	<u>3,095</u>	<u>46,418</u>	<u>(45,477)</u>	<u>-</u>	<u>-</u>	<u>4,035</u>
Unrestricted funds						
General account	695,840	84,398	(150,894)	-	-	629,345
	<u>695,840</u>	<u>84,398</u>	<u>(150,894)</u>	<u>-</u>	<u>-</u>	<u>629,345</u>
Totals	<u>750,224</u>	<u>140,362</u>	<u>(213,266)</u>	<u>-</u>	<u>-</u>	<u>677,320</u>

Notes forming part of the financial statements
Year ended 30th September 2024

Purpose of restricted funds

District Designated funds	This fund is used for designated gifts to individuals or organisations
ETF	This fund (Evangelical Task Force) is used for missional and evangelical activity across the district.
Investment in the Ministry fund	This fund (IMF) is intended for the ongoing support of pastoral salaries and expenses subject to the terms of the fund.

Purpose of designated funds

Nazarene Ministers Benevolent Fund (NMBF)	This fund is designated by the district to provide ongoing support for retired ministers and widows.
Nazarene Theological College (NTC)	This fund is designated by the district to provide ongoing support for the British Isles' further education college.

Purpose of unrestricted funds

General fund	This fund is used for the purpose of meeting everyday expenses of the Church.
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13 Volunteers

In common with all charities, the charity members (individual congregations) benefit from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of District life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

14 Going Concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.