

TRINITY CHURCH OF THE
NAZARENE

FINANCIAL STATEMENTS

For The Year Ended
30th September 2024

Scottish Charity No: SC006554

Trustees' Annual Report
Year ended 30th September 2024



The trustees present their report and financial statements for the Trinity Church of the Nazarene for the year ended 30th September 2024.

The financial statements have been prepared in accordance with the accounting policies set out on pages 16 - 17 and comply with the charity's governing document, the 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 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).

Reference and Administrative Information

Charity Name: Trinity Church of the Nazarene

Charity Registration Number: SC006554

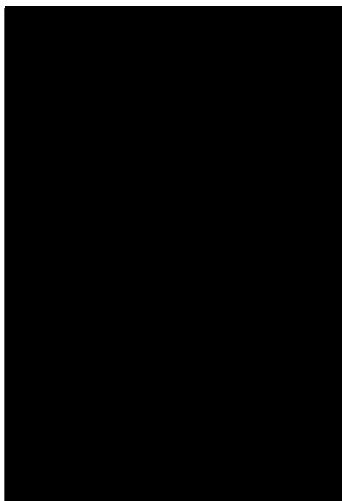
Church and Contact Address:



Church Website www.trinitychurchperth.org

Trustees

The following is a list of those who served on the Church Board during the year to 30th September 2024:



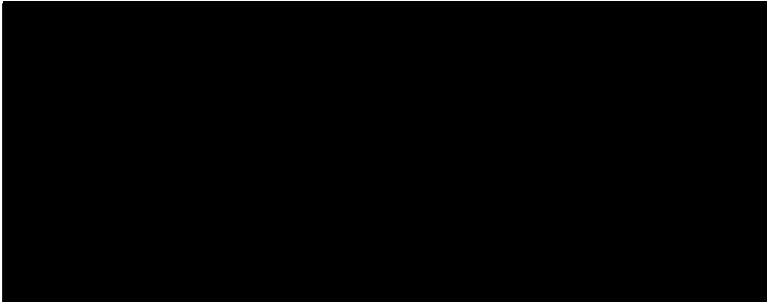
(Resigned February 2024)

(Appointed February 2024)

Trustees' Annual Report (continued)
Year ended 30th September 2024



Elected ex-officio members
None



Independent Examiner

[Redacted]

MMG
Chartered Accountants
4 Albert Place
Perth
PH2 8JE

Bankers

Bank of Scotland
10 - 16 King Edward Street
Perth
PH1 5UT

TSB
Units 32-25, St John's Centre
King Edward Street
Perth
PH1 5UB

Trustees' Annual Report (continued)
Year ended 30th September 2024



The activities of the Trinity Church of the Nazarene are overseen by the Church Board who are elected annually at the Annual General Meeting by the Church membership in accordance with the provisions of the Manual of the Church of the Nazarene (Manual) determined by the General Assembly of the Church of the Nazarene [<http://2023.manual.nazarene.org/>]

The Church Board, which meets monthly, is responsible for overall wellbeing of the church family and organisation, including the spiritual and operational life of the church, the financial and legal administration of the Church, and the care and maintenance of the Church assets.

The Annual General Meeting (of all members in attendance) brings accountability and guidance to the life and work of the Church. The members of the Church Board are the ministers in pastoral charge (senior/lead pastor), the elected board members and elected ex-officio leaders of Church Departments. Church Board members are elected for 1 year and are eligible for re-election. There is no limit on the number of years that members can serve. The members of the Church Board are the trustees of the registered charity during their period of service.

Our Objectives

As a congregation, we are part of the Global Church of the Nazarene, whose mission statement is 'to make Christ-like disciples in all the nations'. Living in and around the city of Perth, we seek to advance the Christian faith through the witness of our lives and as we serve our community through personal relationships and a range of corporate activities. We express our mission statement in the local context as 'Loving Jesus, loving our city, Loving our neighbour'. Our core values are to live through authentic spirituality, radical hospitality, humble unity, compassionate advocacy and creative generosity.

We are intentional in how we steward our resources to benefit the community and public around Trinity and throughout Perth. This can best be summarised by extracts from the Manual:

- His Church ought to keep itself simple and free from an emphasis on wealth and extravagance to give itself to the care, feeding, clothing, and shelter of the poor and marginalized to identify with and assist the poor, the oppressed, and those in society who cannot speak for themselves.
- We hold that compassionate ministry to the poor includes acts of charity as well as a struggle to provide opportunity, equality, and justice for the poor - the Christian's responsibility to the poor is an essential aspect of the life of every believer who seeks a faith that works through love
- Christian holiness drives the Christian beyond their own individual piety and toward the creation of a more just and equitable society and world. Holiness motivates us to place our means in the service of alleviating such need and to adjust our wants in accordance with the needs of others.

Trustees' Annual Report (continued)
Year ended 30th September 2024



Local Mission & Vision Strategy:

The Trustees are in year 3 of a new Mission and Vision Strategy for the next 3-5 years. We have recruited new staff and reorganised the Board of Trustees to reflect the strategy, creating teams of staff & trustees to oversee the development and delivery of the strategy.

We are a worshipping community of around 300 people gathered from across the “City-Region” of Perthshire and located in a prime site in Perth’s City Centre. In the last 10 years the Church has experienced significant growth and is now looking to develop its mission and ministry as both a ‘Gathered City Centre’ Church, serving and blessing the city, and a ‘Scattered Congregation’ serving and blessing the places we live, work, and socialise.

While we love being together in worship our aim is to release the “whole people of God, into the whole mission of God, with the whole heart of God, in the power of the Spirit, and for the glory of Christ”.

We are developing our vision strategy and have recruited staff in 3 key directions:

Missional Discipleship & Pastoral Care Lead – becoming a ‘Kingdom of God People’ in our everyday life and frontline places

The City Hub Lead - developing our life and ministry in the city and city centre of Perth, discerning needs to which we can respond to, and partners we can work with

A National Resource to the National Church - becoming a centre for gathering and encouraging the Church in Scotland

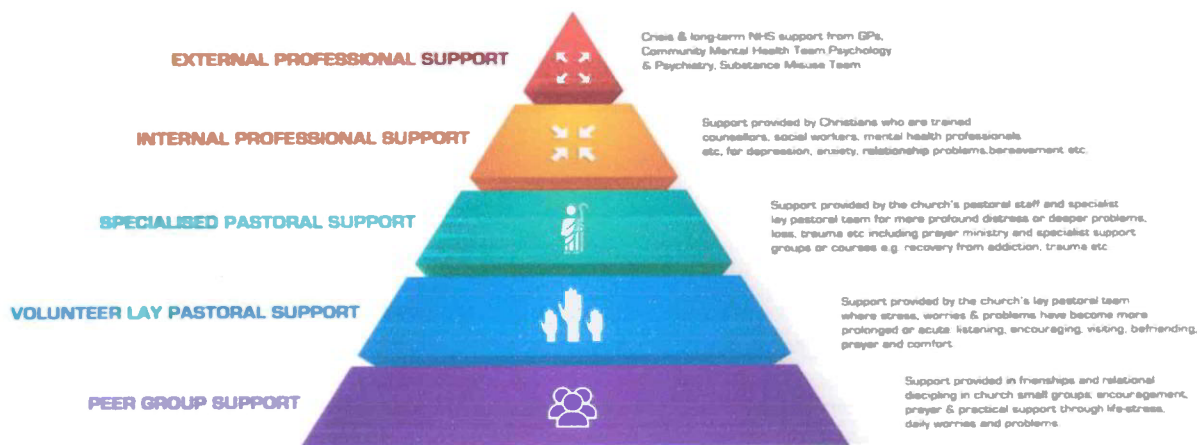


1. Missional Discipleship & Pastoral Care

The preaching on Sundays gives a foundation for a believer's everyday life, but Life Groups are a good place to dig a little deeper and explore together how we can live out those biblical truths. There are 9 Life Groups and 2 associated bible study groups.

While Life Groups are also part of the Pastoral Care vision at Trinity, this year we have developed a more comprehensive strategic plan for Pastoral Care that covers the varied pastoral needs of the congregation, from general visitation to signposting to other professionals and organisation, when necessary, especially regarding health and wellbeing. A significant amount of research, thought, consultation and collaboration has gone into this plan, which we are now beginning to implement. The following maps this pastoral care plan:

MAPPING WELLBEING SUPPORT @ TRINITY



We are in the early stages of developing the plan and building a wider Pastoral Care Team.

As a Church, we want to respond well to the realities of mental health and illness and have continued to research and access training, resources, and partners. This has allowed us to run training and courses for church members that include mental health awareness, understanding our own mental health, and peer groups for mental health. We have deepened our partnerships with Kintsugi Hope and the Bible Society, who have specific programs and training for the church and mental health.

We also appointed 3 Mental Health Champions (a volunteer role) as points of first contact for those who may need some early support or signposting to services. This includes identifying church-based activities that may be helpful for mental health and wellbeing (see church activities below). We have categorised appropriate church activities under "5 Ways to Wellbeing": Connect, Get Active, Take Notice, Learn, Give.

We want to create a healing community that supports one another and those with mental health challenges to cope with the stresses of life, and to do so in community with one another, with God at the centre; where people are valued for their unique potential and abilities and can contribute and express these gifts.

Trustees' Annual Report (continued)
Year ended 30th September 2024



2. City Hub

The City Hub focuses on three main areas of strategic development:

- Discern and respond to the needs and opportunities within the city centre (city).
- Mobilise the Church into Mission-Ministry Action & maximise our city centre Facilities.
- Identify, connect, and foster partnerships.

In response to this, the Church has focused on the following areas:

Addiction & Recovery: The Ark continues to operate with a regular weekly meal, but the volunteers are involved in much more beyond the Wednesday evening drop-in, including work with other partners in the city. This year we piloted “Celebrate Recovery” and will pursue this further in 2025. We host a number of 12 step programs through the week.

Asylum Seekers & Refugees: Trinity International Café is a free drop-in café for asylum seekers, which meets in the church foyer. 15-20 men have attended from 10 different countries. They are being accommodated by the Home Office in the Station Hotel and Queens Hotel

Mental Health & Wellbeing: Once again, Trinity had a stand at the Perth & Kinross Mental Health and Wellbeing festival at Perth Concert Hall at which there were many positive conversations.

Relationship & Partnership: the City Hub team have had several positive conversations with various organisations including P & K Council, P & K Health and Social Care Partnership (Stronger Communities Network meetings), PKAVS, Community Wardens, Street Pastors and other local churches.

Prison ministry: A team of volunteers from Trinity have been involved in a partnership with Prison Chaplaincy and Prison Fellowship to deliver an ALPHA Course (introduction to Christianity) and the Sycamore Course (restorative justice course) in Perth Prison and has hosted a conference for the Scottish Prison Fellowship.

Use of Building: we are committed to being a church of “hospitality” and sharing our facilities with other groups and organisations is part of our ministry. On a weekly basis we regularly host 10 different organisations, including a variety of addiction and recovery groups.

We recognise that many people in our congregation are also involved in Third Sector organisations, are employed within the public sector or local businesses, where they are engaged with and offer support to individuals and communities across the Perth City area.



3. A National Resource to the National Church

Over the last year we have hosted conferences, training days, and prayer events for national and international organisations that encourage the church in Scotland in both their local and global concern and service.

Ongoing Activities:

As the local Church we run many different activities that reflect our objectives and the newly developed Mission and Vision Strategy. In addition to the above, we seek to live out our “Loving Jesus, Loving the city, Loving our neighbour” mission through our personal actions and through a range of open, community-based activities. These wide range of activities include:

Corporate worship – we meet for communal worship and teaching on a Sunday morning (10.30am). Services are usually led by one of our leadership team, with music from our praise and worship team. These times are relaxed, welcoming, lasting for around 90 minutes with a time for fellowship and chat afterwards. Our practice is to adopt teaching themes during services which can last for a couple of weeks/months.

Communion - celebrated monthly, led by one of our leadership team as part of our services or from time to time as part of our wider expression of worship. Communion is open to every believer.

Prayer - the powerhouse which builds God’s people, His church and His kingdom. We place prayer at the heart of our church life, believing regular, intentional, corporate prayer is the keystone of the church; where we gather to worship and pray collectively as the people of God.

Encouraging the Christian life: demonstrating values and providing service by members of the congregation to the community, for the benefit of individuals and society as a whole.

Trustees' Annual Report (continued)
Year ended 30th September 2024



Ongoing Activities: (continued)

Children and Youth: we organise a wide range of activities and clubs for ages from 0-18.

Trinity Tots: Trinity Tots is our group for babies and toddlers; where our community can come and enjoy fellowship with other parents/carers, build friendship and support networks while each child can have fun through games and activities with others of their age. Trinity Tots run during term time only and interacts with between [30-40] families on a regular basis.

Creche: Sunday 10.30am. A safe and secure environment for 6 months - 2.5 year olds to be cared for during the service. The group enables parents to return to the service knowing their child is in safe hands.

Trinity Little Lights: Sunday 10.30am. A lively group of 2.5 to 5 year olds who learn about God, Jesus and the Bible through creative teaching and play. The group is growing up together and, in the last year, growing out of its facilities as many more young children join the church and come through from our expanding creche.

Trinity Juniors: Running during the morning service for children in P1-P3. This group continues to teach the children about the love of God through fun activities.

Trinity Kids: Sundays 10.30am. Running during the morning service we provide a fresh and lively version of Sunday School for P4-7. We have a lively group of children. We create energetic fun and engaging sessions using a variety of teaching media and activities.

Kidz Church: Once a month we have developed a whole church service for primary school children, specifically geared to their age, stage and needs.

Sunday Morning Youth: For young people in P7-S3/4. This group meets twice a month and is focused on youth relevant topics and 'Socials' where they can have informal discussions with the leaders. We encourage our secondary age youth to be involved with volunteering/ serving in various Sunday morning activities, providing mentors where appropriate to support their life skills development.

Trinity Youth: Our youth meet at least once a week. We have an energy packed Friday night youth club during school term with about 20 teens. With the opportunity for youth to come and chill out, to take part in creative activities and to learn more about Jesus. The format provides the team with opportunities for better and more intentional conversations with the youth. With a fantastic atmosphere, the club is also a development pipeline for our young youth team as they gain experience in leadership, organisation, motivation, spiritual development and encouragement as well as many practical skills. The team make time to delve deeper into God's word, with study and prayer – to provide space for discipleship and spiritual growth. We also run summer camp and multiple Youth weekends and days-away during the year.

Trustees' Annual Report (continued)
Year ended 30th September 2024



Ongoing Activities: (continued)

Teatime At Trinity: Teatime at Trinity has become a great favourite. Meeting on various Sundays throughout the year, this is an opportunity to invite family, friends and neighbours for soup, sandwiches and delicious cakes. We have had a variety of fantastic speakers sharing their faith on these evenings.

Trinity Trekkers: A hill walking group which meets regularly to enjoy the world which God has created. Meeting monthly, the group provides excellent opportunity to look after our physical and mental health as we spend time out in some of the best countryside the UK has to offer. With a range of coastal, forest, moorland, and river/loch walks varying in difficulty and from 3 to 12 miles with options for shorter, flatter routes for the less able in our group.

Trinity Move: every Saturday @ 9.30am, the group gathers with the rest of Perth's Park Running fraternity for a 5km loop around one of Perth's fantastic parks. As well as the obvious physical and mental health benefits, this regular event also allows us to serve the wider Perth running community through regular volunteering.

Workout to Worship: on Thursday evenings we run an exercise class for all ages and stages. The workout session allows people to access exercise at their own pace and provides a social or connection space for those who attend. Like many exercise classes music provides the backdrop for the session, and in this class we workout to worship music.

Safeguarding:

Our Safeguarding Policy and Procedures are reviewed annually by the Church Board, but our Safeguarding Team deal with all safeguarding concerns and reports regarding children, young people and vulnerable adults. We work with an organisation called "thirtyone:eight" who provide advice, support and training for safeguarding. Our Designated Safeguarding Person has gone through the latest training with thirtyone:eight, and has delivered safeguarding training to Trinity staff and volunteers throughout the year.

Trustees' Annual Report (continued)
Year ended 30th September 2024



Financial Review

At 30 September 2024, the Church carried forward funds of £351,052 (2023 - £359,926, of which £88,905 (2023 - £105,557) was held as unrestricted, £Nil (2023 - £Nil) as designated and £262,147 (2023 - £254,369) as restricted funds.

During the financial period Trinity Church of the Nazarene remained financially sound.

A total of £58,544 was received throughout the year for our building fund.

Future Plans

Our Phase 2 plans for refurbishment of the old sanctuary began this year and will continue in the year ahead. We continue to raise funds for this.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately four months expenditure including designated funds.

Trustees' Annual Report (continued)
Year ended 30th September 2024



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.

Approved by the Trustees and signed on their behalf,

A large black rectangular box redacting the signature of the Secretary.

Secretary

Date: 9/3/2025

Independent Examiner's Report to the Trustees of the Trinity Church of the Nazarene



I report on the accounts of the Charity for the year ended 30th September 2024 which are set out on pages 14-22.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the trustees, as a body, for my work or this report.

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
MMG
Chartered Accountants
4 Albert Place
Perth
PH2 8JE

Date: 10 March 2025

TRINITY CHURCH OF THE NAZARENE



Statement of Financial Activities
Year ended 30th September 2024

		Unrestricted funds	Designated funds	Restricted funds	Total	Unrestricted funds	Designated funds	Restricted funds	Total
	Note	2024	2024	2024	2024	2023	2023	2023	2023
Income and endowments from:									
Donations and legacies	1	£ 279,718	£ -	£ 62,300	£ 342,018	£ 271,373	£ -	£ 100,744	£ 372,117
Investments	2	-	-	3,470	3,470	-	-	1,657	1,657
Other	3	15,090	-	-	15,090	8,722	-	-	8,722
Total income		294,808	-	65,770	360,578	280,095	-	102,401	382,496
Expenditure on:									
Charitable activities	4	311,460	-	57,992	369,452	238,645	980	20,906	260,531
Total expenditure		311,460	-	57,992	369,452	238,645	980	20,906	260,531
Net income/(expenditure)		(16,652)	-	7,778	(8,874)	41,450	(980)	81,495	121,965
Transfers Between Funds		-	-	-	-	-	-	-	-
Net movement in funds		(16,652)	-	7,778	(8,874)	41,450	(980)	81,495	121,965
Total funds brought forward		105,557	-	254,369	359,926	64,107	980	172,874	237,961
Total funds carried forward		88,905	-	262,147	351,052	105,557	-	254,369	359,926

TRINITY CHURCH OF THE NAZARENE

Balance Sheet At 30th September 2024



	Note	2024	2024	2023	2023
		£	£	£	£
Current assets					
Debtors	7	21,592		25,630	
Bank and cash		<u>402,567</u>		<u>423,746</u>	
Total current assets		<u>424,159</u>		<u>449,376</u>	
Liabilities					
Creditors falling due within one year	8	<u>73,107</u>		<u>89,450</u>	
Net current assets			<u>351,052</u>		<u>359,926</u>
Net assets			<u><u>351,052</u></u>		<u><u>359,926</u></u>
The funds of the charity:					
Unrestricted funds	10		88,905		105,557
Designated funds	10		-		-
Restricted funds	10		<u>262,147</u>		<u>254,369</u>
Total charity funds			<u><u>351,052</u></u>		<u><u>359,926</u></u>

The financial statements were approved by the Church Board on 9 March 2025.

For and on behalf of the Church 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

Trinity Church of the Nazarene is an unincorporated registered charity. The principal office is [REDACTED]

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 Trustees in furtherance of the objects of the Charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.

Incoming resources

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the Charity.

Grants, where entitlement is not conditional on the delivery of a specific performance by the church, are recognised when the church becomes unconditionally entitled to the grant.

Investment income is recognised on a receivable basis.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

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



Accounting policies for year ended 30th September 2024 (Continued)

Resources expended

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

Taxation

The Trinity Church of the Nazarene 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	Designated funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£	£	£
1 Donations and legacies								
Offerings	168,674	-	-	168,674	155,840	-	-	155,840
Tax recovered on Gift Aid	28,980	-	6,567	35,547	46,698	-	-	46,698
Grants received	-	-	-	-	2,060	-	38,920	40,980
Gifts for building fund	-	-	49,257	49,257	-	-	61,824	61,824
Other	82,064	-	6,476	88,540	66,775	-	-	66,775
	<u>279,718</u>	<u>-</u>	<u>62,300</u>	<u>342,018</u>	<u>271,373</u>	<u>-</u>	<u>100,744</u>	<u>372,117</u>
2 Investment income								
Bank interest	-	-	3,470	3,470	-	-	1,657	1,657
	<u>-</u>	<u>-</u>	<u>3,470</u>	<u>3,470</u>	<u>-</u>	<u>-</u>	<u>1,657</u>	<u>1,657</u>
3 Other income								
Sundry income	-	-	-	-	6,992	-	-	6,992
Room Hire	14,826	-	-	14,826	1,730	-	-	1,730
Youth club	264	-	-	264	-	-	-	-
	<u>15,090</u>	<u>-</u>	<u>-</u>	<u>15,090</u>	<u>8,722</u>	<u>-</u>	<u>-</u>	<u>8,722</u>

TRINITY CHURCH OF THE NAZARENE



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

4 Analysis of expenditure	Unrestricted funds			Designated funds			Restricted funds			Total			Unrestricted funds			Designated funds			Restricted funds			Total		
	2024		£	2024		£	2024		£	2024		£	2023		£	2023		£	2023		£	2023		£
Costs of generating funds																								
Charitable activities																								
Salary costs	117,751	-	£	-	-	£	117,751	-	£	83,190	-	£	3,250	-	£	86,440	-	£	19,800	-	£	20,087	-	£
Rent	20,130	-		-	-		20,130	-		19,800	-		15,752	-		19,800	-		20,087	-		20,087	-	
Repairs and renewals	4,946	-		-	51,050		55,996	-		4,335	-		-	-		-	-		-	-		-	-	
Council tax	3,154	-		-	-		3,154	-		3,075	-		-	-		-	-		-	-		-	-	
Water rates	7,023	-		-	-		7,023	-		3,853	-		-	-		-	-		-	-		-	-	
Insurance	3,976	-		-	-		3,976	-		3,560	-		-	-		-	-		-	-		-	-	
Heat and light	51,372	-		-	656		52,028	-		40,480	-		-	-		-	-		-	-		-	-	
Printing and stationery	457	-		-	-		457	-		577	-		-	-		-	-		-	-		-	-	
Telephone	1,783	-		-	-		1,783	-		1,816	-		-	-		-	-		-	-		-	-	
Advertising	-	-		-	-		-	-		230	-		-	-		-	-		-	-		-	-	
Kitchen expenses	673	-		-	-		673	-		3,169	-		-	-		-	-		-	-		-	-	
Equipment expenses	8,468	-		-	-		8,468	-		5,246	-		-	-		-	-		-	-		-	-	
Cleaning	14,457	-		-	-		14,457	-		13,007	-		-	-		-	-		-	-		-	-	
Gardener	1,021	-		-	-		1,021	-		1,367	-		-	-		-	-		-	-		-	-	
Payment to district	30,300	-		-	-		30,300	-		22,200	-		-	-		-	-		-	-		-	-	
Payment to district - NMI	17,767	-		-	-		17,767	-		11,954	-		-	-		-	-		-	-		-	-	
Pastor's expenses	-	-		-	-		-	-		224	-		-	-		-	-		-	-		-	-	
Associate pastor's expenses	63	-		-	-		63	-		-	-		-	-		-	-		-	-		-	-	
Youth activities	1,586	-		-	-		1,586	-		1,301	-		-	-		-	-		-	-		-	-	
Music and media	4,418	-		-	-		4,418	-		5,939	-		-	-		-	-		-	-		-	-	
Gifts	550	-		-	-		550	-		150	-		-	-		-	-		-	-		-	-	
Ministries	7,354	-		-	-		7,354	-		3,091	-		-	-		-	-		-	-		-	-	
Ark expenses	-	-		-	4,594		-	-		2,574	-		-	-		-	-		-	-		-	-	
Alpha	2,085	-		-	-		2,085	-		1,906	-		-	-		-	-		-	-		-	-	
Independent examiner's fee	2,532	-		-	-		2,532	-		2,640	-		-	-		-	-		-	-		-	-	
Legal fees	841	-		-	-		841	-		640	-		-	-		-	-		-	-		-	-	
Other expenses	8,753	-		-	-		8,753	-		2,321	-		980	-		1,904	-		2,640	-		640	-	
Total	311,460	-		-	57,992		369,452	-		238,645	-		980	-		20,906	-		5,205	-		260,531	-	

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.

TRINITY CHURCH OF THE NAZARENE

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



5 Staff costs and numbers

	2024	2023
	£	£
Salaries and wages	108,433	85,613
Social security costs	4,483	-
Pension costs	4,835	827
Total	<u>117,751</u>	<u>86,440</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2024	2023
Pastor:	1	1
Associate pastor:	1	1
Other:	2	2
	<u>4</u>	<u>4</u>

The number of employees whose annual remuneration was more than £60,000 is as follows

	2024 Number	2023 Number
£60,001 to £70,000	<u>1</u>	<u>-</u>

6 Trustee remuneration and related party transactions

None of the trustees received any remuneration from the charity during the year.

During the year the following trustees received payments for services and expenses incurred :

[REDACTED]

TRINITY CHURCH OF THE NAZARENE

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



7 Debtors

	2024	2023
	£	£
Gift aid tax recoverable	15,760	15,464
Other debtors	790	5,042
Prepayments	1,742	1,824
Rent deposit	3,300	3,300
	<u>21,592</u>	<u>25,630</u>

8 Creditors

	2024	2023
	£	£
Creditors	3,532	5,300
Loans	69,575	84,150
	<u>73,107</u>	<u>89,450</u>

9 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Current assets	99,006	-	325,155	424,161
Current liabilities	<u>(3,532)</u>	<u>-</u>	<u>(69,575)</u>	<u>(73,107)</u>
Net assets at 30th September 2024	<u>95,474</u>	<u>-</u>	<u>255,580</u>	<u>351,054</u>

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Current assets	108,875	-	340,501	449,376
Current liabilities	<u>(3,318)</u>	<u>-</u>	<u>(86,132)</u>	<u>(89,450)</u>
Net assets at 30th September 2023	<u>105,557</u>	<u>-</u>	<u>254,369</u>	<u>359,926</u>

TRINITY CHURCH OF THE NAZARENE

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



10 Movement in funds

	At 1st October 2023	Incoming resources	Outgoing resources	Transfers	At 30th September 2024
	£	£	£	£	£
Restricted funds					
Building/refurbishment fund	234,872	58,544	(51,050)	-	242,366
City Hub	4,248	-	(742)	-	3,506
Manna House Fund	10,000	-	(950)	-	9,050
Cosy Spaces	5,250	-	(5,250)	-	-
NMI	-	7,226	-	-	7,226
	<u>254,369</u>	<u>65,770</u>	<u>(57,992)</u>	<u>-</u>	<u>262,147</u>
Designated funds					
Seedbed fund	-	-	-	-	-
Open door Tuesday club	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted funds					
General account	105,557	294,808	(311,460)	-	88,905
	<u>105,557</u>	<u>294,808</u>	<u>(311,460)</u>	<u>-</u>	<u>88,905</u>
Totals	<u>359,926</u>	<u>360,578</u>	<u>(369,452)</u>	<u>-</u>	<u>351,052</u>

	At 1st October 2022	Incoming resources	Outgoing resources	Transfers	At 30th September 2023
	£	£	£	£	£
Restricted funds					
Building/refurbishment fund	171,390	63,481	-	-	234,872
City Hub	-	20,000	(15,752)	-	4,248
Manna House Fund	-	10,000	-	-	10,000
Cooking in the Community	-	420	(420)	-	-
Cosy Spaces	-	8,500	(3,250)	-	5,250
Youth ministry	1,000	-	(1,000)	-	-
North Break fund	484	-	(484)	-	-
	<u>172,874</u>	<u>102,401</u>	<u>(20,906)</u>	<u>-</u>	<u>254,369</u>
Designated funds					
Seedbed fund	500	-	(500)	-	-
Open door Tuesday club	480	-	(480)	-	-
	<u>980</u>	<u>-</u>	<u>(980)</u>	<u>-</u>	<u>-</u>
Unrestricted funds					
General account	64,107	280,095	(238,645)	-	105,557
	<u>64,107</u>	<u>280,095</u>	<u>(238,645)</u>	<u>-</u>	<u>105,557</u>
Totals	<u>237,961</u>	<u>382,496</u>	<u>(260,531)</u>	<u>-</u>	<u>359,926</u>

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



Purpose of restricted funds

Building/refurbishment fund	These funds are to be used for the upkeep of the manse and church buildings and for the new building project.
City Hub	These funds are to be used to respond to needs and opportunities for ministry within the city and city centre specifically
Manna House	These funds are to be used for mental health and discipleship ministries
Youth ministries	These funds are to be used for youth ministries
North Break Fund	These funds represent payments received from members of the congregation saving for the church's annual holiday.

Purpose of designated funds

Open door Tuesday club	This fund is available for the use of the Tuesday club.
Seedbed fund	This fund is for new ministries

Purpose of unrestricted funds

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

In common with all congregations, the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational 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.

12 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.