NELSON STREET CHURCH ROCHDALE

Annual report and accounts
for the period ending 31 December 2025

Company registration no. 12881554
Charity no. 1192073

CONTENTS **PAGE No.**

Reference and administration of details of the charity	2
Structure, governance and management	3
Objectives and activities	4
Achievements and performance	4
Future Plans	10
Major Risks	10
Financial Review	11
Safeguarding	11
Board of Trustees Responsibilities	11

Reference and Administration Details

Nelson Street Church Rochdale is a charitable company limited by guarantee without share capital, incorporated on 15th September 2020 and registered as charity on 29th October 2020.

Charity name:	Nelson Street Church Rochdale	
Charity no:	1192073	
Company no:	12881554	
Board of Trustees:	Revd Janie Cronin	(Chair)
	Mr James Cronin	
	Mr Michael Ainscough	(resigned 13/10/2025)
	Canon Karen Smeeton	(resigned 08/04/2024)
	Helen Morley	(resigned 18/02/2026)
	Wendy Oldham	(appointed 12/12/2023)
	Bruce Mytton	(appointed 08/04/2024)
	Louise Frankovic	(appointed 08/04/2024)
	Craig Sutton-Horn	(appointed 12/03/2025)
	Richard Wild	(appointed 14/12/2025)
	Benjamin Nuttall	(appointed 12/03/2026)
Company Secretary:	Mrs Sarah Hardiker (Operations Manager)	
Registered Office:	6 Nelson Street	
	Rochdale	
	OL16 1NL	
Independent Examiner:	Derek Rodwell (Impact the Future Ltd.)	
	117 Chestergate,	
	Macclesfield	
	SK11 6DP	
Principal Bankers:	Virgin Money (formerly Yorkshire Bank)	
	9-11 Yorkshire Street	
	Rochdale	
	OL16 1BL	

Nelson Street Church Rochdale

Trustees annual report for the period ending 31 December 2025

The Board of Trustees present their reports for Nelson Street Church Rochdale for the period ending 31 December 2025.

Structure, Governance and Management

Governing Documents

The organisation is a charitable company limited by guarantee without share capital, incorporated on 15th September 2020 and registered as a charity on 29th October 2020. Nelson Street Church Rochdale was established under a Memorandum of Association that establishes its objects and powers and is governed under its Articles of Association. Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in event of winding up.

Structure

The directors of the company are also charity trustees for the purpose of charity law. The Board of Trustees is responsible for the governance and management of the church. The responsibility for leadership of the church's activities, development of its spiritual life and its daily management has been delegated to the senior leadership team who are supported in that role by the staff team including clergy. The Board of Trustees retains final decisions over policy, employment of staff and finance, and takes responsibility for all matters of legal and regulatory compliance.

Trustees give their time voluntarily and receive no financial benefit from the charity. Trustees are appointed by trustee members and can be appointed by ordinary resolution at a general meeting of members.

Decision Making

All financial and strategic decisions over £10,000 are taken by the entire Board of Trustees. Any financial and strategic decisions over £5,000 are taken by the senior leadership team. The organisational implementation of the strategy is carried out by senior leadership. The Revd Janie Cronin fulfils the key day-to-day senior management role.

The salary of the key management role is paid by the diocese in accordance with the agreed salary structure of ordained personnel in the Church of England.

Training

All staff, volunteers and trustees undergo formal recruitment and selection process, followed by an induction period that includes any training considered necessary to

effectively perform their role. Senior Leadership of the church consists of clergy, whose pay is set via stipend, the level of which is set by the Diocese.

Volunteers

The church benefits from the dedicated work of a great number of volunteers. In accordance to FRS 102 and the Charities SORP (102), the economic contribution of general volunteers is not recognised in the accounts.

Objectives and Activities

Nelson Street Church Rochdale is an Anglican 'Bishop's Mission Order' Church, led by Revd Janie Cronin who was commissioned by the Bishop of Manchester to plant a resource church in Rochdale.

Our objectives are set in our governing documents, the Memorandum and Articles of Association, which was agreed by the Board of Trustees in September 2020.

Our objectives:

The advancement of the Christian religion principally:

- through the provision of an Anglican place of worship in Rochdale, and
- by contributing towards the establishment, renewal and revitalisation of churches with the Anglican communion.

The Board of Trustees is committed to the vision statement of the church to play our part in the re- evangelisation of the nation, the revitalisation of the church and the transformation of society by 'loving God, loving people and making a difference'. In accordance with the vision statement, the church aims to meet its objectives through the provision of church services, courses, and planting churches. Given the diversity of the church's activities, performance is measured on a case-by-case basis.

Public Benefit

In accordance with our duties as stated in section 17(5) of the Charities Act, we have considered the guidance provided by the Charity Commission regarding public benefit. This public benefit has been demonstrated by the activities undertaken since inception of the charity outlined in this document.

Achievements and Performance

Since the charity was formed all decisions made and the structure put in place will help us deliver our vision as stated above.

Highlights

Highlights of the period January 2025 to December 2025 include:

SUNDAY SERVICES (AND OTHER WORSHIP)

Sunday Services - Towards the end of 2025 average Sunday morning attendance was 99 adults and 35 children each week, with an estimated 210 different individuals attending each month.

In September we celebrated 4 years of meeting in the church building with a service of 166 people. A large number of the congregation were previously de-churched or unchurched and more than half were under the age of 40. At least 60% of adults volunteered on various teams (worship, AV, welcome, hospitality, children) over the period of a term.

Dedication and Infant Baptism Services – in January 2025, 161 individuals (120 adults and 41 children) attended our dedication service.

Adult Baptisms – we had a baptism service in March at which 2 people were baptised and 2 individuals affirmed their baptismal vows (136 adults and 32 children attended), in July we also had 2 adults baptised and 1 adults affirming their baptismal vows (131 adults and 42 children attended), we held an affirmation of baptismal vows service in September which saw 3 adults affirm their vow (131 adults and 42 children attended). We had some new members join the church and some join our Alpha course following the baptism of family or friends.

David's Tent - on 28th November 2025 we were honoured to host a David's Tent Worship Night, hosting 104 people from across the North West for an evening of sung worship.

Bereavement Service – on 16th December 2025 we held a Bereavement Service. This was a service of remembrance and time of quiet reflection for people who have experienced bereavement of any kind. It was attended by 37 people.

Easter:

Maundy Thursday - On 17th April, we held a Tenebrae service for Maundy Thursday at which we saw 50 individuals attend.

Easter Sunday - Nelson Street was well attended with 153 adults and 39 children joining us.

Christmas:

Christmas Craft Fair - In late November 2025, we ran the Christmas Craft Fair for the fourth year, with 24 stalls of local small businesses and an estimated 250+ individuals attended throughout the day.

Santa's Grotto

We hosted a free Santa's Grotto and family craft afternoon. This was a huge success with Santa seeing 60 children (many of whom did not usually attend church, 66% of which came via our Syke Outreach).

Advent – In the lead up to Christmas, we engaged in a 'reverse advent calendar' food collection from congregants in which just over 320kg of food was gratefully received by Rochdale Food Bank who needed to stock up after Christmas.

Christingle - We held a Christingle service where we saw 29 adults and 21 children attend to celebrate and share the light and hope of Jesus in our lives, with children being able to read bible passages from the front for the first time.

Nativity Service - We continued to celebrate Christmas by holding a Nativity Service (104 adults and 36 children).

Candlelit Carol Service we held our popular Sunday evening Carols by Candlelight in mid-December, which was a great success, with 150 adults and 29 children joining us.

Christmas Day - 72 individuals attended church to celebrate Christmas, a number growing year on year.

Curate – our curate (now priest!), Georgina, focussed on ministry in Syke (see Syke section) and has been working with the local diocese with the plan to plant a new church in 2026.

Additionally, Georgina has supported Nelson Street with many services both leading and in preaching. We celebrated her ordination as a priest in June. After which, Georgina has also presided at communion at Nelson Street on a number of occasions and supported local churches with Christenings, Eucharist and has also spoken at a funeral at a local crematorium.

Children and Youth

Children – From early 2025 we were able to extend our children's work provision to have 4 groups running alongside the Sunday morning service; these groups were: Crèche (ages 0-3), Sprouts (ages 4-7), Giants (ages 8-10) and NYouth (ages 11-15). These sessions were attended by approximately 35-40 (with an average of 36) children overall each week. Worship together (where children join the adults for sung worship) happens twice monthly.

Rooted
We continued to run our Wednesday 'Rooted' worship session for primary school aged childre and their parents/carers where children enjoyed games, music, Bible stories and more. These sessions were very well received and enjoyed.

Schools - During 2025, we continuedd our schools work to building connections with more classes in Greenbank Primary School, . These connections have led to Nelson Street Church welcoming over many children to experience Easter and Christmas with us in church. Overall, we went into 11 different classes in school at both Christmas and Easter to provide Religious Education lessons.

Community - Throughout the school holidays of 2025 we hosted half-term events such as film nights and craft days and summer holiday events for parents of the church and local community. This included a children's holiday club called 'Set Sail', a back to school party in August, and a Light Party at Halloween.

Youth – NYouth continued a monthly Youth Group on a Sunday evening, aimed at discipling 11–18-year-olds. We also held a Youth Summer Adventure where children aged 11-18 had a day of fun activities at a local community campsite – including archery, orienteering and evening worship around the campfire. During Autumn half term we took the youth off-site to play at a local putt and play venue. We also hosted a Youth Alpha at the beginning of the year.

RESOURCING

All the courses facilitated by Nelson Street Church in 2025 were offered to all other local churches.

Alpha – In 2025 we ran 2 Alpha courses (January and September) - a 7-week course that gives guests the opportunity to explore faith and the meaning of life whilst sharing a meal and developing community, 49 people in total completed the course. We also ran Youth Alpha in January 2025 with 14 guests.

The Bereavement Journey – The Bereavement Journey course, to support those dealing with grief, was run in February 2025. In total 11 individuals hopcompleted the course.

Training and Teaching:

In October 2025 we ran a two day Prayer Ministry Training course with Emmy Wilson covering introduction to prayer ministry, nuturing our faith, gifts of the Holy Spirit, identity in Christ and practical tips for praying with others. The course was very well received with 50 people signed up to attend.

During 2025, Janie led Talk Tips (a course to equip people to preach) and service leaders training. Once a term we also lead Service leader vision events, to which all people leading, speaking or leading sung worship are invited to ensure that all are inspired and aligned with the vision of Nelson Street Church. We also held a 4-week course entitled Hearing God's Voice, which explored how we can hear God's voice and the gift of prophecy.

Deeper Teaching

During January we hosted the Bible Course which helps people to connect key Biblical events, books and characters and encouraged confidence those who attend in reading the Bible. 15 people attended.

The Chosen & Chat – during May onwards a group of 24 people gathered to watch Series One of The Chosen together, followed by chat in smaller groups discussing what we might have learnt about God and ourselves through it.

Chaplaincy – In 2025 we continued support a fulfil chaplaincy role in a local textile company using a volunteer.

Rochdale Town-Wide Prayer Gathering – Janie and James regularly meet with local church leaders, and Nelson Street are committed to being involved in the bi-annual town-wide prayer gatherings.

Hope Has a Name

In March 2025 Rochdale churches launched Hope Has a Name, with the aim to bring hope to every home in Rochdale with the gospel. Nelson Street Church was proud to be an active partner in this.

SOFT EDGE EVENTS

In 2025 we ran several different events with a view to reaching out to those who do not normally attend church.

Spirit Café – During the first half of 2025 we continued to run Spirit Café once a month. This initiative has proved a highly successful way of engaging with the unchurched. Our weekly average is 12 guests.

Community and Social Action

We collaborated with Theatre in Flow (TiF) including a long-table forum on addiction, recovery and trauma in September. We also hosted a TiF Women's Clothes Swap in February.

We hosted a number of social events such as Blokes' Breakfast, Chap's curry, and Women's Curry nights which were very popular hosting between 20 – 60 individuals at each event.

Following on from an initiative started in December 2024, we began a social monthly drop in sessions for crafts and games called Connect.in. This attracts a small number of people who are seeking connection and friendship.

Recovery's Got Talent

In December we hosted Rochdale Recovery Communities 'Rochdale Recovery's Got Talent', which was a fun event for those who in recovery.

Holy Spirit Conference

We invited Johnny Nimmo and Nicola Neal to host a weekend of prayer ministry training, sung worship, this event was be open to Nelson Street congregants and the local community and churches. As part of this we invited leaders from Rochdale churches to a special training session. The weekend was a great success with 113 attending Friday evening, 84 at the Saturday morning session, 98 at the Saturday afternoon session and 104 at the Saturday evening session

SYKE OUTREACH

In 2025 we continued outreach in Syke.

We spent time going door-to-door around the area most weeks, taking prayer requests, handing out invitations and talking with people.

Georgina continued as Chaplain at the Sea Cadets, where numbers grew from 40 to around 60 young people, and 10 adults each week.

We ran an early evening Meet and Eat where parents and children were encouraged to join in for food, friendship and discussion about faith. We continued regular Craft and Chat group, offering coffee and tea to parents and carers on the school run. The team ran fortnightly craft and wellbeing sessions for parents at Greenbank Primary School, there were 10-20 Mums at each session, and a total of about 30 different Mums.

On 31st October we went out to spread some light, talking to trick-or-treaters and knocking on doors. We handed out about 200 glow sticks and Christmas invitations, and more than 2kg of chocolate!

In December, we held Carols on the Common, led by a brass quartet. 40 people gathered together, including locals, people from Nelson Street and a group from the Sea Cadets.

OTHER ACTIVITIES

Focus – In July 2025 we took 70 people to Focus with most people staying for the whole time camping with the church. This is a wonderful way of getting to know each other, spending time in God's presence and connecting with the wider HTB network.

Volunteers

Nelson Street Church Rochdale uses volunteers to help support all aspects of its ministry. At a normal Sunday morning service by the end of 2025 around 90 volunteers to support the hospitality, worship, kids, and youth teams. We also have 20 volunteers to help with our various courses.

Any midweek events such as The Bereavement Journey, Alpha, Spirit Cafe and the Youth Nights could not be run without substantial volunteer teams.

FUTURE PLANS

Future plans of the church in 2026 involve continuing the activities outlined above, as well as offering more 'soft edge' events for those who are not connected.

In 2026, we will continue to train and equip our congregation to impact their local communities through teaching, with courses and training such as:

- Develop and grow a volunteer-led Pastoral Team
- Develop and grow our prayer ministry – both in-person prayer and intercessionary
- Further Deeper Teaching sessions on a number of topics
- Teaching how to read the Bible for all it is worth – including The Bible Course, an 8-week interactive course developed by The Bible Society.
- Teaching people how to lead Sunday services and how to preach

KEY RISKS AND UNCERTAINTIES

The principal risks and uncertainties that the trustees see as facing the charity and any subsidiaries include the ongoing responsibility of the financial cost of maintaining the Church premises as well as SDF grant funding for staff roles tapering off. The trustees have worked closely with the Diocese and recently received confirmation that a further 5 years of funding has been agreed in principle.

The Trustees continue to be aware of the impact of the rate of inflation and cost of living on charity expenditure (particularly rising energy bills) and income (namely congregational income) and are reviewing this throughout the year. This is expected to continue to have a negative impact on finances in 2026.

We recently replaced our church boilers and had the roofing fixed during 2025, using SDF funding to cover these costs.

By the end of 2024 we were still unable to recruit a Youth Worker for the vacant role. A change to the staffing structure was implemented in January 2025 combining the Children and Family Worker role with the Youth Worker role.

FINANCIAL REVIEW

In the financial year ending 31st December 2025, the church received voluntary income from the congregation totalling £89k (2024 £97k) and grants totalling £312k (2024 £159k) including a loan conversion from the MDBF of £117k. Total income for the year came to £408k (2024 £256k) which includes the conversion of the MDBF loan of £117k into a grant.

Expenditure in 2025 totalled £244k (2024 £237k) giving rise to a surplus on unrestricted funds of £133k (2024 £20k). Restricted funds ended the year with a balance of £43k (up from £30k in 2024). £36.5k of funds were allocated to designated funds during the year.

Reserves Policy

The Board of Trustees are aware of the need to maintain sufficient reserves. The policy is to hold free reserves of at least 3 months of unrestricted expenditure which would indicate a minimum level of £20k. At the end of 2025 there was £179k of free reserves including designated funds. These are unrestricted reserves (excluding fixed assets) which are available for use in the next 12 months. At 2025 levels of unrestricted expenditure, these reserves are more than adequate to cover over a year's annual expenditure.

SAFEGUARDING

The Board of Trustees have adopted the Diocese of Manchester's safeguarding policy relating to children, young people and vulnerable adults and appointed Revd Janie Cronin and Mrs Linda Mycock as Safeguarding Officers. The Safeguarding Officers have completed the necessary diocese training courses in safeguarding young people and vulnerable adults.

The trustees are committed to the principles of best practice in relation to safeguarding and comply with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 in respect of having due regard to House of Bishops' guidance on safeguarding children and vulnerable adults. The guidance can be read in full on the Church of England official website.

The Board of Trustees responsibilities in relation to the Financial Statements

Charity law requires the trustees, who are also directors, to prepare a statement of financial activities and statement of assets and liabilities for each financial year, which gives a true and fair view of the state of affairs of the church and of its financial activities for that year and adequately distinguishes any material special trust or any other restricted fund of the church. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;

- state whether policies adopted are in accordance with appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the ongoing concern basis unless it's inappropriate to presume the church will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the church, and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice, the Companies Act 2006 and the regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board of Trustees



Revd. Janie Cronin
Senior Leader and Chair of Trustees

Date: 6th July 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
Nelson Street Church, Rochdale (the 'company')

Independent examiner's report to the Trustees of Nelson Street Church, Rochdale

I report on the financial statements of the charitable company for the year ended 31 December 2025, which comprise the statement of financial activities, balance sheet, related notes and are set out on pages 14 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the 2011 Act). The charity is required by company law to prepare accrual based accounts.

Having satisfied myself that the charity is not subject to audit under part 16 of the 2006 Companies Act and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters that I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to any other than the charity and the charity's trustees as a body for my examination work, for this report or for the statements that I have made.

Basis of independent examiner's report

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

Independent examiner's statement

I have completed by examination. I confirm that no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act ; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and Regulation 8 of the Accounts Regulations and the 2011 Act

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 16th July 2026

Derek Rodwell FCCA, Impact The Future Ltd, 117 Chestergate, Macclesfield, SK11 6DP

NELSON STREET CHURCH, ROCHDALE

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31ST DECEMBER 2025

	Note	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
INCOME FROM:									
Voluntary income	2	**189,637**	**17,833**	**193,494**	**400,964**	102,795	6,000	147,243	256,038
Income from charitable activities									
Courses, events, occasional services etc	3	**7,052**	**0**	**0**	**7,052**	1,265	0	0	1,265
TOTAL INCOME		**196,688**	**17,833**	**193,494**	**408,016**	104,060	6,000	147,243	257,303
EXPENDITURE ON:									
Charitable activities									
Capital & Set Up costs		**343**	**0**	**14,762**	**15,105**	2,224	0	2,824	5,048
Buildings & Maintenance		**9,822**	**0**	**31,721**	**41,544**	30,789	0	17,328	48,117
Central costs		**27,729**	**0**	**89,444**	**117,174**	28,548	0	73,011	101,559
Worship & services		**11,598**	**0**	**11,072**	**22,670**	10,073	0	31,003	41,076
Youth & Children		**6,020**	**0**	**27,687**	**33,707**	6,698	0	28,743	35,441
Courses, Outreach & Social action		**8,542**	**0**	**5,701**	**14,243**	6,157	0	0	6,157
TOTAL EXPENDITURE	4	**64,054**	**0**	**180,388**	**244,442**	84,489	0	152,909	237,398
NET INCOMING / (OUTGOING) RESOURCES		**132,635**	**17,833**	**13,106**	**163,574**	19,572	6,000	(5,667)	19,905
Transfers		**0**	**0**	**0**	**0**	0	0	0	0
Total brought forward		**14,683**	**18,667**	**30,046**	**63,396**	(4,889)	12,667	48,380	43,491
TOTAL FUNDS AT 31 DECEMBER		**147,317**	**36,500**	**43,152**	**226,970**	14,683	18,667	30,046	63,396

Note re comparatives

In 2024 the church plant fund (see note 10) was shown incorrectly as a restricted fund with a closing balance of £18,667. In these comparatives this fund is correctly shown as a designated fund.

NELSON STREET CHURCH, ROCHDALE

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	31ST DECEMBER 2025 £	£	31ST DECEMBER 2024 £	£
FIXED ASSETS					
Tangible assets	6	37,080	37,080	27,825	27,825
CURRENT ASSETS					
Sundry Debtors	7	25,529		7,290	
Cash at bank		169,130	194,659	150,203	157,493
CREDITORS: amounts falling due within 12 months	8	(4,769)	(4,769)	(4,514)	(4,514)
NET CURRENT ASSETS			189,890		152,978
CREDITORS: amounts falling due after 12 months	9		0		(117,407)
NET ASSETS			226,969		63,396
STATEMENT OF FUNDS	10,11				
Restricted funds			43,152		48,713
Designated Funds			36,500		
Unrestricted funds			147,317		14,683
TOTAL FUNDS			226,969		63,396

The notes on pages17x to 21 form part of these financial statements.

For the period ended 31 December 2025, the company was entitled to the exemption from audit
Responsibilities of directors/trustees:
a. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act - however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.
b. The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of directors and signed on behalf of the board,

Revd Janie Cronin



Dated: 6th July 2026

Company registration number: 12881554

NELSON STREET CHURCH, ROCHDALE

Notes to the accounts

For the period ended 31st December 2025

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with the Companies Act 2006 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Nelson Street Church Rochdale meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that the Nelson Street Church Rochdale is a going concern and have accordingly prepared the accounts under the historical basis of accounting.

The trustees are confident that with the continued support of the congregation and the MDBF, and appropriate management of expenditure, the church is a going concern and will continue to be financially viable in the foreseeable future. Budgets and cash flow forecasts are in place for 2026 and levels of free reserves at the start of 2026 were adequate for projected levels of expenditure for 2026.

Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the church. Restricted funds are those donated for specific purposes.

Income

Voluntary income and capital sources

Donations and other income are recognised when received and an estimate of income tax recoverable is recognised when the related donations are recognised.

Grants and legacies to the church are accounted for as soon as the church is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the church is probable.

Fixed assets

Additions and improvements to the newly acquired church premises are written off as incurred.

Only items costing £1,000 or above are capitalised. Fixed assets are depreciated on a straight line basis as follows:

Improvements to the buildings: 10 years
Fixtures and fittings including electricals: 5 years
Plant & machinery including sound and audio: 5 years
Computer equipment: 3 years

Current assets

Amounts owing to the church at 31 December in respect of fees, rents or other income such as gift aid are shown as debtors less provision for amounts that may prove uncollectable.

NELSON STREET CHURCH, ROCHDALE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED DECEMBER 31ST 2025

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
INCOME FROM:								
2 Voluntary Giving								
Planned giving	61,838	12,833	0	74,671	46,847	0	0	46,847
Grants from the SDF	0	0	186,689	186,689	0	0	146,208	146,208
Other grants	1,400	5,000	1,625	8,025	5,700	6,000	7,000	12,700
Grant from MDBF- loan conversion	117,407	0	0	117,407	0	0	0	0
Other donations	0	0	0	0	40,000	0	35	40,035
Cash/card collections	206	0	4,788	4,994	0	0	0	0
Gift aid tax	8,786	0	393	9,179	10,248	0	0	10,248
	189,637	17,833	193,494	400,964	102,795	6,000	153,243	256,038
3 Charitable activities								
Bereavement Journey	133	0	0	133	40	0	0	40
Nkids & Youth	672	0	0	672	217	0	0	217
Social Action/Outreach	555	0	0	555	878	0	0	878
Focus	4,968	0	0	4,968	0	0	0	0
Conferences & Events	542	0	0	542		0		
Other income	183	0	0	183	130	0	0	130
	7,052	0	0	7,052	1,265	0	0	1,265

4 CHARITABLE ACTIVITIES- EXPENDITURE ANALYSIS	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Capital and set up Costs						
Furniture & equipment- church & office	0	11,800	11,800	41	0	41
Refurbishment of church building	0	0	0	0	0	0
Rental costs	329	2,962	3,292	1,975	1,976	3,951
Other set up costs	14	0	14	208	848	1,056
	343	14,762	15,105	2,224	2,824	5,048
Buildings and Maintenance						
Church utilities	3,001	16,510	19,511	14,903	9,988	24,892
Office utilities & council tax	1,380	379	1,759	3,019	453	3,472
Cleaning, waste & sanitary	915	4,156	5,072	3,099	2,909	6,008
Insurance	39	3,743	3,781	1,205	2,809	4,014
Security	226	4,174	4,400	2,966	0	2,966
Health & safety	274	0	274	54	0	54
Servicing and maintenance	1,946	2,760	4,706	3,502	1,168	4,670
Depreciation	2,041	0	2,041	2,041	0	2,041
	9,822	31,721	41,544	30,789	17,328	48,117
Central team costs						
Operations Manager and Admin Salaries	0	37,501	37,501	0	34,696	34,696
Community & Discipleship salaries	0	16,630	16,630			
Printing & stationery	3,538	0	3,538	2,650	0	2,650
Parish Share	0	22,500	22,500	10,406	29,594	40,000
Marketing and publicity	55	0	55	418	0	418
Communications (phone, broadband etc)	60	1,507	1,567	1,362	0	1,362
Accountants and professional costs	1,350	0	1,350	0	1,350	1,350
Furniture & equipment	3,188	4,959	8,147	2,406	4,483	6,889
Training and recruitment	2,722	0	2,722	1,895	0	1,895
Finance charges	2,403	3,029	5,432	2,170	2,783	4,953

Focus Costs		10,199	2,933	13,132	5,303	0	5,303
Travel, subsistence and hospitality		1,941	0	1,941	1,242	0	1,242
Subscriptions,licenses and software		1,895	0	1,895	782	0	782
Other central costs		379	385	764	(85)	105	20
		27,729	89,444	117,174	28,548	73,011	101,559
Worship & services costs							
Worship salaries		0	9,999	9,999	0	28,743	28,743
Equipment		5,448	1,043	6,491	5,777	1,289	7,067
Licenses and subscriptions		1,924	0	1,924	200	971	1,171
Hospitality and integration		2,768	21	2,789	2,629	0	2,629
Christmas, Easter and special services		527	9	535	726	0	726
Other worship costs		153	0	153	211	0	211
Other service costs		779	0	779	530	0	530
		11,598	11,072	22,670	10,073	31,003	41,076
Youth & Children							
Salaries		0	27,685	27,685	0	28,743	28,743
Youth team equipment & resources		1,696	0	1,696	901	0	901
Youth Team hospitality		253	1	254	551	0	551
Youth Team Events		738	0	738	205	0	205
Youth team general costs		64	0	64	737	0	737
Children's work equipment & resources		1,927	0	1,927	3,026	0	3,026
Chidrens work outreach and schools work		308	0	308	139	0	139
Childrens work events and parties		659	0	659	825	0	825
Ntots		0	0	0	52	0	52
Children's work- general costs		375	0	375	261	0	261
		6,020	27,687	33,707	6,698	28,743	35,441
Courses, outreach and social action							
Bereavement journey		163	0	163	316	0	316
Alpha		1,121	0	1,121	1,319	0	1,319
Social action/outreach resources etc		6,639	941	7,580	4,452	0	4,452
Other courses costs		92	0	92	70	0	70
Syke Costs		287	0	287	0	0	0
Mission Giving	**4a**	240	4,760	5,000	0	0	0
		8,542	5,701	14,243	6,157	0	6,157
Total costs		64,054	180,388	244,442	84,489	152,909	237,398

A fee of £1,350 was accrued in the period for the independent examination and preparation of accounts (2024 £1,350)

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
4a	**Mission Giving analysis**						
	Nimmo and Neal Mission- gifts to Everylife and Central EV	240	4760	5000	0	0	0
		240	4760	5000	0	0	0

5 SALARIES

Analysis of payroll (administered by MDBF):

	2025 £	2024 £
Gross pay	89,732	84,897
Employers NI	0	5,300
Employers Pension	2,084	1,985
	91,816	92,182

In the 12 month period ended 31st December 2025 there was an average of 3 FTE (2024 2.6 FTE) of staff.
Average staff numbers were 3.2 in 2025 and 3 in 2024
The key management role was filled by the Revd Jane Cronin who received her salary from the diocese and received no emoluments or benefits in kind from Nelson Street Church. Expenses incurred on behalf of the church were refunded against receipts. No member of staff received renumeration of above £60,000

6 TANGIBLE FIXED ASSETS

	Computer Equipment	Other Equipment	Total £
Assets at cost			
Opening balance 1/1/25	13,087	55,047	68,134
Purchases	0	21,112	21,112
Disposals	0	(1,429)	(1,429)
Closing balance 31/12/25	13,087	74,730	87,817
Depreciation			
Opening balance 1/1/25	13,087	27,222	40,309
Charge for the period	0	11,714	11,714
Disposals	0	(1,286)	(1,286)
Closing balance on accumulated depreciation 31/12/25	13,087	37,650	50,737
Closing balance on fixed assets 31/12/24	0	27,825	27,825
Closing balance on fixed assets 31/12/25	0	37,080	37,080

7 DEBTORS

	2025 £	2024 £
Gift aid accrued	2,143	744
Prepayments	2,504	432
2025 income received in 2026	20,882	6,113
	25,529	7,290

8 CREDITORS: AMOUNTS FALLING DUE WITHIN 12 MONTHS

Amounts falling due within one year	2025 £	2024 £
Accruals and deferred income	4,729	4,478
Accounts payable	40	37
	4,769	4,514

9 CREDITORS: AMOUNTS FALLING DUE AFTER 12 MONTHS

	0	117,407

In 2021 the MDBF agreed a loan of up to £120k to NSCR to help fund the refurbishment of the building. At the 31st of December 2024 the amount spent on behalf of NSCR was £117,406.76. Early in 2026 the Diocese agreed that the loan is no longer required to be repaid so it has been recorded in these accounts as an unrestricted grant.

10a STATEMENT OF MOVEMENTS IN FUNDS 2025

	Opening Balance 2025 £	Incoming resources 2025 £	Resources expended 2025 £	Transfers 2025 £	closing balance 2025 £
Unrestricted Funds	14,683	196,689	(64,054)	0	147,317
Designated Funds					
Designated Reserve fund	0	12,500	0	0	12,500
Churech Planting Fund	18,667	5,333	0	0	24,000
	18,667	17,833	0	0	36,500
Restricted funds					
Fixed assets paid for by restricted funds- SDF	1,299	19,192	(1,363)	0	19,127
Fixed assets paid for by restricted funds- Church Kitchen	17,186	0	(4,483)	0	12,702
	18,485	19,192	(5,846)	0	31,829
Funds					
SDF grant towards running costs	24	41,381	(41,405)	0	(0)

SDF grant for salaries	0	91,816	(91,816)	0	0
SDF Parish Share	0	22,500	(22,500)	0	0
SDF Set-up costs	0	11,800	(11,800)	0	0
Church Kitchen	9,289	0	(250)	0	9,038
Recording Project	2,250	0	0	0	2,250
Nimmo & Neal	0	4,760	(4,760)	0	0
CRT Focus Grant for bursary's	0	1,625	(1,625)	0	0
Other restricted funds	0	420	(385)	0	35
	11,563	174,302	(174,542)	0	11,322
Total restricted funds	30,047	193,494	(180,388)	0	43,152
Total Funds	63,397	408,016	(244,442)	0	226,969

Details on funds

SDF grants

The Nelson Street Church Rochdale (NSCR) project is being funded by the Church Commissioners (CC). The project will be delivered jointly by NSCR and the MDBF (Manchester Diocesan Board of Finance). The stipendiary costs of a vicar and curate for the first 5 years plus the cost of refurbishing the church will be met directly out of the CC grants by the MDBF and these are not reflected in these accounts. Running costs of up to £208k, set up costs of up to £40k and salary costs of up to £595k will be covered by NSCR who will claim costs incurred back from the MDBF. Running costs, set up costs and salaries costs incurred by the MDBF on behalf of NSCR are also reflected in these accounts as are those costs incurred by NSCR directly and then reclaimed from the CC via the MDBF. Parish Share costs of £126k over the period are also covered by the grant.

The total claimed each year by NSCR will be reduced by the amount of congregational income generated, which was estimated to be a total of £360k over 5 years. A total of £74,977 was reported for congregational income for the period from January 2025 to December 2025.

These accounts for 2024 reflect the amounts spent and claimed by NSCR form MDBF out of the totals granted by the CC up to the end of 2024. A further £65k was secured from the SDF in May 2023 for a children's worker stating after summer 2023. In August 2024, a 12-month extension to funding was agreed with MDBF to cover costs up to 30th June 2026. An annual review with CC in early 2025 finalised the agreed extension to cover costs until 31st December 2026.

Church Kitchen – This fund is reserved for the installation, maintenance, and servicing of a commercial-standard kitchen. The original plan for the refurbishment of 6 Nelson Street into a church building included this, but there were not sufficient funds within the SDF refurbishment budget to manage this.

Church Plant – As a Resource Church, the plan is for Nelson Street Church Rochdale to plant new churches from our congregation. The first plant is due to be launched by a Curate in 2026. The Trustees of NSCR have agreed to build up a fund (aiming for £6k pa) to donate to this plant.

Recording Project – There is a long-term plan for NSCR to release professionally recorded worship music. This fund is for restricted donations to this project. This is due to start in May 2026.

10b STATEMENT OF MOVEMENTS IN FUNDS 2024

	Opening Balance 2024 £	Incoming resources 2024 £	Resources expended 2024 £	closing balance 2024 £
Unrestricted Funds	(4,889)	104,061	(84,489)	14,683
Designated Fund for church planting	12,667	6,000	0	18,667
Restricted funds				
Fixed assets paid for by restricted funds- SDF	2,588	0	(1,289)	1,299
Fixed assets paid for by restricted funds- Church Kitchen	21,669	0	(4,483)	17,186
	24,257	0	(5,773)	18,485
Funds				
SDF grant towards running costs	(0)	54,026	(54,001)	24
SDF grant salaries	0	92,182	(92,182)	0
SDF Parish Share	0	0	0	0
Church Kitchen	10,137	0	(848)	9,289
Recording Project	1,250	1,000	0	2,250
Other restricted funds	70	35	(105)	0
	11,456	147,243	(147,137)	11,561
Total restricted funds	35,714	147,243	(152,909)	30,046
Total Funds	43,491	257,303	(237,398)	63,396

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Fixed assets	5,251	0	31,829	37,080
Current assets	146,836	36,500	11,322	194,659
Creditors due within one year	(4,769)	0	0	(4,769)
Creditors due after one year	0	0	0	0
NET ASSETS	147,318	36,500	43,152	226,968

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Fixed assets	9,340	0	18,485	27,825
Current assets	127,264	18,667	11,561	157,493
Creditors due within one year	(4,514)	0	0	(4,514)
Creditors due after one year	(117,407)	0	0	(117,407)
NET ASSETS	14,683	18,667	30,047	63,396

12 RELATED PARTIES

No parties related to the board of the Nelson Street Church, Rochdale received any renumeration or benefits in kind in the period reported in these financial statements.

None of the trustees were reimbursed for expenses relating to services provided to the charity as trustees. Some expenses were refunded to the trustees for expenses occurred on behalf of the church.

Gifts were received from trustees in 2025 totalling £46,371 (2024 totalling £14,689).

13 COMMITMENTS

The church has rented the church building from the MDBF for 10 years from the 1st of July 2020 for an annual rental of £1.

On the 12th of May 2021 the church entered into a rental agreement for office space at 19a Drake Street. The agreement was for 2 years at an annual rent of £3,950 and has subsequently been renewed for a rolling 12 month notice period. The lease was terminated from the 12th of November 2025.

In August 2023 the church entered into a contract for a photocopier at a quarterly rent of £352.80 for 3 years.