

**New Life Christian Centre**  
**Unaudited Financial Statements**  
**31 March 2022**

# **New Life Christian Centre**

## **Financial Statements**

**Year ended 31 March 2022**

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# New Life Christian Centre

## Trustees' Annual Report

### Year ended 31 March 2022

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

#### Reference and administrative details

**Registered charity name** New Life Christian Centre

**Charity registration number** 1052137

**Principal office** 24 Dacre Street  
Morpeth  
Northumberland  
NE61 1HW

#### The trustees

N Hedley (Resigned 1 October 2021)

M Willis

S Clements

I Fosskett

(Appointed 1 October 2021)

**Independent examiner** Michael W Reed  
Russell House  
Greenwell Road  
Alnwick  
Northumberland  
NE66 1HB

#### Structure, governance and management

##### Governing Document

The organisation is a charity whose constitution was adopted on 10th August 1993 as amended 16th November 2007 under the governing document which established the objects and powers of the charity.

##### Appointment of Trustees

A person may be appointed to the office of Trustee by a resolution passed by a simple majority of the Church Council as evidenced by a written memorandum signed by the Chairperson of the meeting at which the resolution is passed.

##### Risk Assessment

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserve stated, combined with annual review of key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks

# **New Life Christian Centre**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2022**

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### **Structure, governance and management** *(continued)*

#### **Reserves Policy**

It is the trustees' aim to hold three months general expenditure in reserve. At current rates this amounts around £12,000. The trust has not reached this goal yet it is something that is being steadily moved towards.

#### **Public Benefit**

The charity acknowledge its requirement to demonstrate clearly that it must have charitable purposes or "aims" that are for the public benefit. Details of how the charity has achieved theses are provided in the trustees report. The trustees confirm that they have paid due regard to the Charity Commission on public benefit before deciding what activities the charity should undertake.

#### **Objectives and activities**

##### **Objects of the Charity**

To advance the Christian faith in accordance with the Statement in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.

To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time think fit.

To advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.

# **New Life Christian Centre**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2022**

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### **Objectives and activities** *(continued)*

#### **Charity Activities**

Sunday morning worship and teaching for both adults and children followed by a meal.

Midweek meetings and groups for teaching, fellowship and prayer.(Morpeth and Wallsend)

Regular monthly events for men and ladies.

Various special speakers throughout both on Sunday mornings and during the week.

Occasional visits from members of different missions' organisations.

Weekly Parent and Toddler Group ( Jelly Beans) which employs two part time staff.

Christmas Party for church members and friends.

Christmas Day service

Regular outreach events such as comedy nights, curry nights etc.

Easter service.

Monthly support of Pocket Testament League in India, Assemblies of God (AoG). The Christian Institute. The Mustard Tree Trust and Compassion.

Monthly involvement in Worship on the streets with AAaron Shah

Started School of Ministry primarily for church members, but also open to other people from the region.

#### **Achievements and performance**

2021/2022 has been a year where we have started some new events (such as WOTS and the school of Ministry) restarted some, and closed others (Shield and Lunch Club).

Personally I am particularly pleased in how the Charity has coped and handled the covid pandemic. We have seen the emergence of a new pool of willing volunteers with whom to work with in order to achieve our objectives and bless our community.

We have also successfully completed the merger of New Life Morpeth and New Life Wallsend over this year.

#### **Financial review**

The charity generated a deficit of £7,670 (2021 a surplus of £7,730).

**New Life Christian Centre**

**Trustees' Annual Report** *(continued)*

**Year ended 31 March 2022**

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The trustees' annual report was approved on 19 December 2022 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'M Willis', with a long horizontal stroke extending to the right.

M Willis  
Trustee

# **New Life Christian Centre**

## **Independent Examiner's Report to the Trustees of New Life Christian Centre**

**Year ended 31 March 2022**

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I report to the trustees on my examination of the financial statements of New Life Christian Centre ('the charity') for the year ended 31 March 2022.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Michael W Reed  
Independent Examiner

Russell House  
Greenwell Road  
Alnwick  
Northumberland  
NE66 1HB

19 December 2022

**New Life Christian Centre**

**Statement of Financial Activities**

**Year ended 31 March 2022**

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	107,585	—	107,585	91,549
Investment income	5	5,462	—	5,462	6,151
<b>Total income</b>		<u>113,047</u>	<u>—</u>	<u>113,047</u>	<u>97,700</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6	120,717	—	120,718	90,461
<b>Total expenditure</b>		<u>120,717</u>	<u>—</u>	<u>120,718</u>	<u>90,461</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(7,670)</u>	<u>—</u>	<u>(7,671)</u>	<u>7,239</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		653,953	7	653,960	485,895
<b>Total funds carried forward</b>		<u>646,283</u>	<u>7</u>	<u>646,290</u>	<u>493,134</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

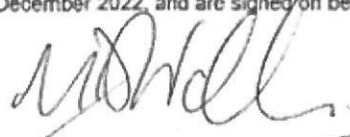
The notes on pages 8 to 16 form part of these financial statements.



**New Life Christian Centre**  
**Statement of Financial Position**  
**31 March 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	12	678,461	688,376
<b>Current assets</b>			
Debtors	13	16,079	12,703
Cash at bank and in hand		29,797	38,582
		45,876	51,285
Creditors: amounts falling due within one year	14	10,362	10,021
<b>Net current assets</b>		35,514	41,264
<b>Total assets less current liabilities</b>		713,975	729,640
Creditors: amounts falling due after more than one year	15	67,686	75,680
<b>Net assets</b>		646,289	653,960
<b>Funds of the charity</b>			
Restricted funds		7	7
Unrestricted funds		646,283	653,953
<b>Total charity funds</b>	17	646,290	653,960

These financial statements were approved by the board of trustees and authorised for issue on 19 December 2022, and are signed on behalf of the board by:

  
M. Willis  
Trustee

The notes on pages 8 to 16 form part of these financial statements.

# **New Life Christian Centre**

## **Notes to the Financial Statements**

**Year ended 31 March 2022**

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### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 24 Dacre Street, Morpeth, Northumberland, NE61 1HW.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# **New Life Christian Centre**

## **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2022**

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### **3. Accounting policies** *(continued)*

#### **Incoming resources**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item has been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured, reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time 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 that 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 in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under the Gift Aid or deeds of covenant is recognised at the time of donation.

#### **Resources expended**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in the settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking the activity. Direct costs attributable to a single activity are allocated directly to that activity.

Support costs are those costs incurred directly in the support of expenditure on the objects of the charity.

Charitable activities are costs incurred on the charity's operations including support costs and costs relating to the governance of the charity apportioned to charitable activities.

#### **Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

#### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# New Life Christian Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Plant and machinery	- 15 years straight line
Fixtures and fittings	- 20% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

# New Life Christian Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations	102,349	102,349	80,286	80,286
Fees received	144	144	1,200	1,200
Church group income	2,450	2,450	—	—
Contractual income	250	250	—	—

# New Life Christian Centre

## Notes to the Financial Statements (continued)

Year ended 31 March 2022

### 4. Donations and legacies (continued)

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Grants</b>				
Job retention scheme	2,392	2,392	10,063	10,063
	<u>107,585</u>	<u>107,585</u>	<u>91,549</u>	<u>91,549</u>

### 5. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Room hire and rental income	5,460	5,460	2,964	2,964
Income from cash investments	2	2	3,187	3,187
	<u>5,462</u>	<u>5,462</u>	<u>6,151</u>	<u>6,151</u>

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Activities	44,355	44,355	30,125	30,125
Support costs	76,362	76,363	60,336	60,336
	<u>120,717</u>	<u>120,718</u>	<u>90,461</u>	<u>90,461</u>

### 7. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2022 £	Total 2021 £
Staff costs	45,689	45,689	37,789
Premises	18,103	18,103	11,166
Communications and IT	526	526	175
General office	6,335	6,335	5,127
Finance costs	3,134	3,134	3,653
Support costs - Other costs	1,326	1,326	1,176
	<u>75,113</u>	<u>75,113</u>	<u>59,086</u>

### 8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	15,900	13,702
Operating lease rentals	<u>9,097</u>	<u>11,442</u>

# New Life Christian Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

### 9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,250</u>	<u>1,250</u>

### 10. Staff costs

The average head count of employees during the year was 6 (2021: 6).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

### 11. Trustee remuneration and expenses

During the year, M Willis received remuneration and pension contributions of £28,663 (2021: £21,904).

No Trustees received any benefits or received any reimbursement of expenses.

### 12. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
<b>Cost</b>				
At 1 April 2021	697,121	11,853	42,817	751,791
Additions	<u>—</u>	<u>—</u>	<u>5,985</u>	<u>5,985</u>
<b>At 31 March 2022</b>	<u>697,121</u>	<u>11,853</u>	<u>48,802</u>	<u>757,776</u>
<b>Depreciation</b>				
At 1 April 2021	22,809	2,370	38,236	63,415
Charge for the year	<u>13,942</u>	<u>790</u>	<u>1,168</u>	<u>15,900</u>
<b>At 31 March 2022</b>	<u>36,751</u>	<u>3,160</u>	<u>39,404</u>	<u>79,315</u>
<b>Carrying amount</b>				
<b>At 31 March 2022</b>	<u>660,370</u>	<u>8,693</u>	<u>9,398</u>	<u>678,461</u>
At 31 March 2021	<u>674,312</u>	<u>9,483</u>	<u>4,581</u>	<u>688,376</u>

### 13. Debtors

	2022 £	2021 £
Other debtors	<u>16,079</u>	<u>12,703</u>

# New Life Christian Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

### 14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	7,470	7,468
Accruals and deferred income	2,268	2,251
Social security and other taxes	624	302
	<u>10,362</u>	<u>10,021</u>

### 15. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans and overdrafts	<u>67,686</u>	<u>75,680</u>

Included within creditors: amounts falling due after more than one year is an amount of £30,342 (2021: £38,335) in respect of liabilities payable or repayable by instalments which fall due for payment after more than five years from the reporting date.

The bank loan is repayable over 20 years and carries interest of 5.5%. It is secured on the freehold property. There is a life policy in the name of M Willis which in the event of his death will pay the mortgage in full.

### 16. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £653 (2021: £456).

### 17. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	<u>653,953</u>	<u>113,047</u>	<u>(120,717)</u>	<u>—</u>	<u>646,283</u>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	<u>485,888</u>	<u>97,700</u>	<u>(90,461)</u>	<u>160,826</u>	<u>653,953</u>



# New Life Christian Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

### 17. Analysis of charitable funds *(continued)*

#### Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Betel charity furniture	7	—	—	—	7

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Betel charity furniture	7	—	—	—	7

### 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	678,461	—	678,461
Current assets	45,869	7	45,876
Creditors less than 1 year	(10,362)	—	(10,362)
Creditors greater than 1 year	(67,686)	—	(67,686)
<b>Net assets</b>	<b>646,282</b>	<b>7</b>	<b>646,289</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	688,376	—	688,376
Current assets	51,278	7	51,285
Creditors less than 1 year	(10,021)	—	(10,021)
Creditors greater than 1 year	(75,680)	—	(75,680)
<b>Net assets</b>	<b>653,953</b>	<b>7</b>	<b>653,960</b>

# **New Life Christian Centre**

## **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2022**

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### **19. Related parties**

During the year Trustee M Willis received £28,010 as salary and defined pension contributions of £653 (2021-£21,444 salary and £456) in his capacity as Paster for New Life Christian Centre in furtherance of the Charity's objects. In addition, in recognition of her work within the Church in furtherance of the Charity's objects, a salary of £6,500(2021-£6,500) was paid to K Willis.

No other payments were made to Trustees or any person connected with them during the financial period. No other material transactions took place between the organisation and a Trustee or any person connected with a Trustee.

# **New Life Christian Centre**

## **Management Information**

**Year ended 31 March 2022**

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**The following pages do not form part of the financial statements.**

# New Life Christian Centre

## Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	102,349	80,286
Fees received	144	1,200
Church group income	2,450	—
Contractual income	250	—
Job retention scheme	2,392	10,063
	<u>107,585</u>	<u>91,549</u>
<b>Investment income</b>		
Room hire and rental income	5,460	2,964
Income from cash investments	2	3,187
	<u>5,462</u>	<u>6,151</u>
<b>Total income</b>	<u>113,047</u>	<u>97,700</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	45,036	37,333
Pension costs	653	456
Church tithes/grants	9,097	11,442
Rates and water	4,221	1,739
Light and heat	7,467	4,483
Repairs and maintenance	7,324	4,135
Insurance	3,312	2,548
Sundries	183	29
Motor and travel	1,328	1,176
Materials	3,829	819
Sunday school activities	64	136
Fees paid	1,829	602
Subscriptions	1,842	1,168
Office costs	3,006	1,483
Depreciation	15,900	13,702
Interest on bank loans and overdrafts	3,134	3,653
Training (2021)	—	50
Payroll and software costs	1,185	1,079
Accountancy charges	2,352	2,568
Website and IT costs	526	175
Ministry gifts	1,517	380
Pastoral	6,802	1,241
Bank charges	111	64
	<u>120,718</u>	<u>90,461</u>
<b>Total expenditure</b>	<u>120,718</u>	<u>90,461</u>

# **New Life Christian Centre**

## **Detailed Statement of Financial Activities** *(continued)*

**Year ended 31 March 2022**

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	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Net (expenditure)/income</b>	<u><b>(7,671)</b></u>	<u><b>7,239</b></u>

# New Life Christian Centre

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
<b>Expenditure on charitable activities</b>		
<b>Activities</b>		
<i>Activities undertaken directly</i>		
Church tithes/grants	9,097	11,442
Grants	4,221	1,739
Materials	3,829	819
Sunday school activities	64	136
Fees paid	1,829	602
Event costs	985	—
Depreciation	15,900	13,702
Ministry gifts	1,517	380
Pastoral	6,802	1,241
Bank charges	111	64
	<u>44,355</u>	<u>30,125</u>
<b>Support costs</b>		
Wages/salaries	45,036	37,333
Pension costs	653	456
Light & heat	7,467	4,483
Repairs & maintenance	7,324	4,135
Insurance	3,312	2,548
Sundries	183	29
Motor and travel	1,328	1,176
Subscriptions	857	1,168
Office costs	3,006	1,483
Interest on bank loans and overdrafts	3,134	3,653
Training (2021)	—	50
Payroll and software costs	1,185	1,079
Accountancy charges	2,352	2,568
Website and IT costs	526	175
	<u>76,363</u>	<u>60,336</u>
<b>Expenditure on charitable activities</b>	<u>120,718</u>	<u>90,461</u>