

New Life Christian Centre
Unaudited Financial Statements
31 March 2023

New Life Christian Centre

Financial Statements

Year ended 31 March 2023

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New Life Christian Centre

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

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

M Willis
S Clements
I Foskett

Independent examiner	Michael W Reed Russell House Greenwell Road Alnwick Northumberland NE66 1HB
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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 2023

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 £34,000. 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 2023

Objectives and activities *(continued)*

Charity Activities

Sunday morning worship and teaching for both adults and children followed by tea, coffee and cake.

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.

Both locations support various missions both here in the UK and overseas, and we see this very much as part of our global mission. Support in the UK is to Assemblies of God (our denomination), Mustard Tree Trust, and to Worship on the street (headed up by Aaron Shah), which many of our worship team regularly are involved in this ministry. In terms of overseas missions, we support Pocket Testament League in India, Compassion, our mission's partner Ps Francis in Rwanda, World missions headed up by Dave Russon, and Mrs Storey who is a missionary in Mexico.

Last year we started a school of ministry, which we have run weekend events every 3 months. We have invited speakers from as far as USA, and other speakers who are leaders in their field. We seek to equip and empower believers both from our congregations and from further afield to fulfil the great commission. We have some regular groups who hire halls to run activities for children and families, which the trustees have agreed are operated in line with the churches aims and objectives.

Achievements and performance

2022/23 has been a year of consolidation and growth - both in terms of finances, and numbers attending church. Our volunteer's participation has increased, and we have a high level of commitment from many people within the church - in terms of generosity and in serving. We have sought to develop leaders over various ministries in the church, and in December we appointed two more couples to our leadership team. We continue to try to develop the work at Wallsend and we have seen an increase in numbers attending the weekly Monday group. All in all, it has been a pleasing and encouraging year for us.

New Life Christian Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Financial review

The charity this year had an increase in income of £10,499 to £123,546, up 9.29% over the previous year, and cash reserves up to £32k. However overall, the charity generated a deficit of £12,448 (2022 a deficit of £7,671) mainly due to the £16.6k charge for depreciation.

The trustees' annual report was approved on 13 October 2023 and signed on behalf of the board of trustees by:

M Willis
Trustee

New Life Christian Centre

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

Year ended 31 March 2023

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 2023.

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

13 October 2023

New Life Christian Centre

Statement of Financial Activities

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	116,680	–	116,680	107,585
Charitable activities	5	760	–	760	–
Investment income	6	6,106	–	6,106	5,462
Total income		<u>123,546</u>	<u>–</u>	<u>123,546</u>	<u>113,047</u>
Expenditure					
Expenditure on charitable activities	7	135,994	–	135,994	120,718
Total expenditure		<u>135,994</u>	<u>–</u>	<u>135,994</u>	<u>120,718</u>
Net expenditure and net movement in funds		<u>(12,448)</u>	<u>–</u>	<u>(12,448)</u>	<u>(7,671)</u>
Reconciliation of funds					
Total funds brought forward		646,283	7	646,290	653,960
Total funds carried forward		<u>633,835</u>	<u>7</u>	<u>633,842</u>	<u>646,290</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 15 form part of these financial statements.

New Life Christian Centre

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	661,849	678,461
Current assets			
Debtors	14	11,768	16,079
Cash at bank and in hand		<u>32,476</u>	<u>29,797</u>
		44,244	45,876
Creditors: amounts falling due within one year	15	<u>10,930</u>	<u>10,362</u>
Net current assets		<u>33,314</u>	<u>35,514</u>
Total assets less current liabilities		695,163	713,975
Creditors: amounts falling due after more than one year	16	<u>61,321</u>	<u>67,686</u>
Net assets		<u>633,842</u>	<u>646,289</u>
Funds of the charity			
Restricted funds		7	7
Unrestricted funds		<u>633,835</u>	<u>646,283</u>
Total charity funds	18	<u>633,842</u>	<u>646,290</u>

These financial statements were approved by the board of trustees and authorised for issue on 13 October 2023, and are signed on behalf of the board by:

M Willis
Trustee

The notes on pages 8 to 15 form part of these financial statements.

New Life Christian Centre

Notes to the Financial Statements

Year ended 31 March 2023

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 2023

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 2023

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 2023

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 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	113,762	113,762	102,349	102,349
Fees received	500	500	144	144
Church group income	2,418	2,418	2,450	2,450
Contractual income	–	–	250	250

New Life Christian Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Grants				
Job renton scheme	—	—	2,392	2,392
	<u>116,680</u>	<u>116,680</u>	<u>107,585</u>	<u>107,585</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sale of goods/services as part of direct charitable activities	<u>760</u>	<u>760</u>	<u>—</u>	<u>—</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Room hire and rental income	5,995	5,995	5,460	5,460
Income from cash investments	<u>111</u>	<u>111</u>	<u>2</u>	<u>2</u>
	<u>6,106</u>	<u>6,106</u>	<u>5,462</u>	<u>5,462</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Activities	53,178	53,178	44,355	44,355
Support costs	<u>82,816</u>	<u>82,816</u>	<u>76,362</u>	<u>76,363</u>
	<u>135,994</u>	<u>135,994</u>	<u>120,717</u>	<u>120,718</u>

8. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2023 £	Total 2022 £
Staff costs	51,998	51,998	45,689
Premises	18,548	18,548	18,103
Communications and IT	1,972	1,972	526
General office	3,436	3,436	6,335
Finance costs	4,205	4,205	3,134
Support costs - Other costs	<u>1,407</u>	<u>1,407</u>	<u>1,326</u>
	<u>81,566</u>	<u>81,566</u>	<u>75,113</u>

New Life Christian Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	16,612	15,900
Operating lease rentals	<u>7,954</u>	<u>9,097</u>

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,250</u>	<u>1,250</u>

11. Staff costs

The average head count of employees during the year was 6 (2022: 6).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

During the year, M Willis received remuneration and pension contributions of £34,417 (2022:£28,663).

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

13. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost				
At 1 April 2022 and 31 March 2023	<u>697,121</u>	<u>11,853</u>	<u>48,802</u>	<u>757,776</u>
Depreciation				
At 1 April 2022	36,751	3,160	39,404	79,315
Charge for the year	<u>13,942</u>	<u>790</u>	<u>1,880</u>	<u>16,612</u>
At 31 March 2023	<u>50,693</u>	<u>3,950</u>	<u>41,284</u>	<u>95,927</u>
Carrying amount				
At 31 March 2023	<u>646,428</u>	<u>7,903</u>	<u>7,518</u>	<u>661,849</u>
At 31 March 2022	<u>660,370</u>	<u>8,693</u>	<u>9,398</u>	<u>678,461</u>

14. Debtors

	2023 £	2022 £
Other debtors	<u>11,768</u>	<u>16,079</u>

New Life Christian Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	6,917	7,470
Accruals and deferred income	2,355	2,268
Social security and other taxes	1,658	624
	<u>10,930</u>	<u>10,362</u>

16. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	<u>61,321</u>	<u>67,686</u>

Included within creditors: amounts falling due after more than one year is an amount of £26,734 (2022: £30,342) 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.

17. 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 £822 (2022: £653).

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>646,283</u>	<u>123,546</u>	<u>(135,994)</u>	<u>633,835</u>

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

New Life Christian Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Betel charity furniture	7	—	—	7
	<u>7</u>	<u>—</u>	<u>—</u>	<u>7</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Betel charity furniture	7	—	—	7
	<u>7</u>	<u>—</u>	<u>—</u>	<u>7</u>

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	661,849	—	661,849
Current assets	44,237	7	44,244
Creditors less than 1 year	(10,930)	—	(10,930)
Creditors greater than 1 year	(61,321)	—	(61,321)
Net assets	<u>633,835</u>	<u>7</u>	<u>633,842</u>

	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)
Net assets	<u>646,282</u>	<u>7</u>	<u>646,289</u>

20. Analysis of charitable funds

Included in the general fund is a transfer in of £160,826 from Wallsend New Life Christian Centre after the completion of a merger on 31 December 2020

21. Related parties

During the year Trustee M Willis received £33,595 as salary and defined pension contributions of £822 (2022-£28,010 salary and £653) in his capacity as Pastor 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(2022-£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 2023

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

New Life Christian Centre

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	113,762	102,349
Fees received	500	144
Church group income	2,418	2,450
Contractural income (2022)	—	250
Job Rention scheme (2022)	—	2,392
	<u>116,680</u>	<u>107,585</u>
 Charitable activities		
Sale of goods/services as part of direct charitable activities	760	—
 Investment income		
Room hire and rental income	5,995	5,460
Income from cash investments	111	2
	<u>6,106</u>	<u>5,462</u>
 Total income	<u>123,546</u>	<u>113,047</u>

New Life Christian Centre

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	51,176	45,036
Pension costs	822	653
Church tithes/grants	7,954	9,097
Grants	6,451	4,221
Light and heat	7,433	7,467
Repairs and maintenance	7,529	7,324
Insurance	3,586	3,312
Sundries	591	183
Motor expenses/travel	1,407	1,328
Materials	4,586	3,829
Sunday school activities (2022)	—	64
Fees paid	467	1,829
Subscriptions	1,431	1,842
Office costs	1,593	3,006
Depreciation	16,612	15,900
Interest on bank loans and overdrafts	4,205	3,134
Payroll and software costs	640	1,185
Accountancy charges	1,597	2,352
Website and IT costs	1,972	526
Ministry gifts	2,035	1,517
Pastoral	13,653	6,802
Bank charges	254	111
	<u>135,994</u>	<u>120,718</u>
Total expenditure	<u>135,994</u>	<u>120,718</u>
Net expenditure	<u>(12,448)</u>	<u>(7,671)</u>

New Life Christian Centre

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Activities		
<i>Activities undertaken directly</i>		
Church tithes/grants	7,954	9,097
Grants	6,451	4,221
Materials	4,586	3,829
Sunday school activities (2022)	—	64
Fees paid	467	1,829
Event costs	1,166	985
Depreciation	16,612	15,900
Ministry gifts	2,035	1,517
Pastoral	13,653	6,802
Bank charges	254	111
	<u>53,178</u>	<u>44,355</u>
<i>Support costs</i>		
Wages/salaries	51,176	45,036
Pension costs	822	653
Light & heat	7,433	7,467
Repairs & maintenance	7,529	7,324
Insurance	3,586	3,312
Sundries	591	183
Motor and travel	1,407	1,328
Subscriptions	265	857
Office costs	1,593	3,006
Interest on bank loans and overdrafts	4,205	3,134
Payroll and software costs	640	1,185
Accountancy charges	1,597	2,352
Website and IT costs	1,972	526
	<u>82,816</u>	<u>76,363</u>
Expenditure on charitable activities	<u>135,994</u>	<u>120,718</u>
