

Charity number: 1054376

New Life Family Church
Trustees' report and financial statements
for the year ended 31 December 2020

New Life Family Church

Contents

	Page
Legal and administrative information	1
Trustees report	2 - 3
Independent examiners' report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

New Life Family Church

Legal and administrative information

Charity number	1054376	
Registered office	8 Church Street Margate Kent CT9 1ST	
Trustees	P R Young M Ackerley J D Thomson G P Hauptfleisch T Todd K Young C Hauptfleisch G R Young	(Resigned on 31/12/2020) (Appointed on 01/01/2021) (Appointed on 22/02/2020) (Appointed on 01/07/2020) (Appointed on 01/01/2021) (Resigned on 31/12/2020) (Appointed on 16/09/2020)
Accountants	Eric & Co Chartered Certified Accountants & Registered Auditors 87 Tylecroft Road London SW16 4BJ	
Bankers	HSBC Plc 244 Northdown Road Cliftonville Margate Kent, CT11 0QL	
Solicitors	Geldards LLP 4 Capital Quarter Tyndall Street Cardiff CF10 4BZ	

New Life Family Church

Report of the trustees for the year ended 31 December 2020

The trustees present their report and the financial statements for the year ended 31 December 2020. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The governing Trust deed was adopted on 20 March 1994 by the Trust and as amended on 25 February 2018.

The Trustees were appointed by agreement of a quorum of current Trustees. The Trustees meet at least 6 times in the year. The day to day operation of the Charity is controlled and managed by the Trustees and overseen by the Primary Leadership Team. In practice, decisions of the Primary Leadership Team were passed down to the Trustees for implementation.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the Charity and are satisfied that systems and controls are in place to mitigate their exposure to the major risks.

Objectives and activities

The main objective of the Fellowship is the proclamation and furtherance of the Gospel of God concerning His Son, Jesus Christ, the Lord, through preaching and teaching the Word of God.

The mission of the Fellowship is to establish and to extend the Kingdom of God in Thanet, England and the world. Activities to promote the objectives include missionary support, community outreach programs and youth work.

The Trustees confirm that they have paid due regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives for the year.

Achievements and performance

2020 was a year like no other due to the COVID-19 pandemic and the impact of multiple lockdowns and many restrictions. Like many others, the church experienced lots of change. We were not able to fellowship in person from March to December but we adapted quickly to meeting online every Sunday morning with the majority of the congregation able to participate. A lot of our normal church and outreach activities were not able to happen in 2020 but we had a great online conference at Easter which was enjoyed very much by all. There was a shift to outreach via social media and small groups met and provided support to others when possible. Those with technological skills really stepped up to help, and as there were different needs in new areas the volunteers and people providing support shifted accordingly which was also a great encouragement to the church leadership.

The finances of church were affected due to the pandemic, but we were encouraged by the fact that although our income went down, so too did our outgoings and we were able to fulfil our mission in part and generously give over and above to missions, charities and those in need still significantly in 2020.

Financial review

The Trust has no material investments with the exception of the main property in Church Street, Margate and another property in Margate normally used as a Manse which is currently rented out. The main source of funding is donations from attendees of the Church. A policy of not seeking external funding has been adopted by the Trustees on ethical grounds. Voluntary income decreased by 25.77% as compared to a decrease of 12.87% in 2019.

The reserves policy is to hold a minimum of 3 months income as a general reserve to enable the charity to carry out its operations and at an adequate level to meet its objectives. The amount held are reviewed on an annual basis.

Plans for future periods

The main aims of the Charity are to further its key objectives. Activities are planned from time to time to progress these such as, special Christmas outreach, barbecues and use of the hall by the community.

New Life Family Church
Report of the trustees
for the year ended 31 December 2020

Statement of trustees' responsibilities

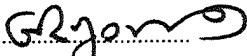
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board


G R Young
Trustee

Date: 7th September 2021

New Life Family Church

Independent examiner's report to the trustees on the unaudited financial statements of New Life Family Church.

I report on the accounts of New Life Family Church for the year ended 31 December 2020 set out on pages 2 to 13.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to examine the accounts 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.

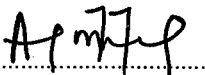
Basis of independent examiner's statement

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

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Eric Ashong (FCCA)

on behalf of Eric & Co

Independent examiner

Chartered Certified Accountants

& Registered Auditors

87 Tylecroft Road

London

SW16 4BJ

Date: 13/09/2021

New Life Family Church
Statement of financial activities
For the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2020 Total £	2019 Total £
Incoming resources						
Incoming resources from generating funds:						
Voluntary income	2	155,997	-	-	155,997	210,160
Activities for generating funds	3	7,007	-	-	7,007	17,462
Investment income	4	7,821	-	-	7,821	8,149
Other incoming resources	5	21	-	-	21	132
Total incoming resources		<u>170,846</u>	<u>-</u>	<u>-</u>	<u>170,846</u>	<u>235,903</u>
Resources expended						
Costs of generating funds:						
Fundraising trading:						
cost of goods sold and other costs	6	165	-	-	165	268
Charitable activities	7	188,113	12,486	-	200,599	242,011
Governance costs	11	1,856	-	-	1,856	2,007
Total resources expended		<u>190,134</u>	<u>12,486</u>	<u>-</u>	<u>202,620</u>	<u>244,286</u>
Net incoming/(outgoing) resources before other recognised gains and losses		(19,288)	(12,486)	-	(31,774)	(8,383)
Other recognised gains and losses						
Gains/(Losses) on investment assets		-	-	(153)	(153)	671
Net movement in funds		(19,288)	(12,486)	(153)	(31,927)	(7,712)
Total funds brought forward		96,049	527,427	3,526	627,002	634,714
Total funds carried forward		<u>76,761</u>	<u>514,941</u>	<u>3,373</u>	<u>595,075</u>	<u>627,002</u>


The notes on pages 7 to 13 form an integral part of these financial statements.

New Life Family Church

Balance sheet as at 31 December 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	15		526,843		542,303
Current assets					
Debtors	16	1,957		1,878	
Investments	17	3,373		3,526	
Cash at bank and in hand		69,233		85,970	
		<u>74,563</u>		<u>91,374</u>	
Creditors: amounts falling due within one year	18	<u>(6,331)</u>		<u>(6,675)</u>	
Net current assets			68,232		84,699
Net assets			<u>595,075</u>		<u>627,002</u>
Funds	19				
Endowment funds			3,373		3,526
Restricted income funds			514,941		527,427
Unrestricted income funds			76,761		96,049
Total funds			<u>595,075</u>		<u>627,002</u>

The financial statements were approved by the trustees on 7/09/21 and signed on its behalf by


G R Young
Trustee


G P Hauptfleisch
Trustee

The notes on pages 7 to 13 form an integral part of these financial statements.

New Life Family Church
Notes to financial statements
for the year ended 31 December 2020

1. Accounting policies

The principal accounting policies are summarised below.

1.1. Basis of accounting

These accounts have been prepared in accordance with the Accounting Regulations set out under the Charities Act 2011, and with the Charities Statement of Recommended Practice - Charities SORP FRS 102.

The charity 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.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations, offerings and tithes and is accounted for in the statement of financial activities on receivable basis.

Other incomes are included in the year in which it is received.

Income from investments is recognised on a received basis. Rental income is recognised on a receipt basis

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Grants payments are payable once they have been agreed by the Trustees. Charitable activities costs comprise the costs associated with attracting voluntary income. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

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

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Straight line over 50 years
Improvement to property	-	Straight line over 50 years
Fixtures, fittings and equipment	-	20% reducing balance method
Motor vehicles	-	20% reducing balance method

1.5. Investments

Current asset investments are at the lower of cost and net realisable value.

1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

New Life Family Church
Notes to financial statements
for the year ended 31 December 2020

2. Voluntary income

	Unrestricted funds £	2020 Total £	2019 Total £
General offerings	47,202	47,202	73,218
Special offerings	490	490	2,856
Gift aid donations	85,340	85,340	111,218
Gift aid tax refund	22,965	22,965	22,868
	<u>155,997</u>	<u>155,997</u>	<u>210,160</u>

3. Activities for generating funds

	Unrestricted funds £	2020 Total £	2019 Total £
Shop income	114	114	492
Breakout subscription	243	243	506
Event income	-	-	3,486
Room hire	6,650	6,650	12,978
	<u>7,007</u>	<u>7,007</u>	<u>17,462</u>

4. Investment income

	Unrestricted funds £	2020 Total £	2019 Total £
Income from UK investment properties	7,760	7,760	8,038
Bank interest receivable	61	61	111
	<u>7,821</u>	<u>7,821</u>	<u>8,149</u>

5. Other incoming resources

	Unrestricted funds £	2020 Total £	2019 Total £
Other income	21	21	132
	<u>21</u>	<u>21</u>	<u>132</u>

New Life Family Church

Notes to financial statements
for the year ended 31 December 2020

6. Fundraising trading

	Unrestricted funds £	2020 Total £	2019 Total £
Shop costs	165	165	268
	<u>165</u>	<u>165</u>	<u>268</u>

7. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Fellowship activity and ministry	157,058	12,486	169,544	202,536
Breakout	1,191	-	1,191	3,733
Missions	29,864	-	29,864	35,742
	<u>188,113</u>	<u>12,486</u>	<u>200,599</u>	<u>242,011</u>

8. Costs of charitable activities - by activity

	Activities undertaken directly £	Donations funding activities £	Support costs £	2020 Total £	2019 Total £
Fellowship activity and ministry	25,724	-	143,820	169,544	202,536
Breakout	1,191	-	-	1,191	3,733
Missions	-	29,864	-	29,864	35,742
	<u>26,915</u>	<u>29,864</u>	<u>143,820</u>	<u>200,599</u>	<u>242,011</u>

New Life Family Church
Notes to financial statements
for the year ended 31 December 2020

9. Analysis of Donations

	2020	2019
	Total	Total
	£	£
Christus Centrum	-	8,116
Watoto Child Care Ministries	860	330
G H Engelbrecht	1,850	2,000
Josua Kirche Papenburg	9,382	8,488
Thanet Food Link	1,425	1,730
Good Shepherd Homes	2,500	2,650
Beirut Explosion Appeal	1,750	-
Central African Mission	2,505	2,650
Kintsugi Hope	1,115	-
Veronica Doyle Davidson	400	650
Kampala Children Centre	900	375
Other gifts	7,177	8,753
	<u>29,864</u>	<u>35,742</u>

10. Analysis of support costs

	2020	2019
	Total	Total
	£	£
Staff costs	67,595	65,212
Light and heat	5,172	5,371
Repairs and maintenance	9,764	12,340
Insurance	3,895	3,559
Motor and travelling costs	1,428	2,117
Premises costs	16,867	21,319
Legal and professional fees	9,696	8,616
Other professional fees	7,227	7,110
Telephone costs	2,445	2,034
Other office expenses	4,271	4,283
Depreciation and impairment	15,460	18,202
	<u>143,820</u>	<u>150,163</u>

New Life Family Church

Notes to financial statements
for the year ended 31 December 2020

11. Governance costs

	Unrestricted funds £	2020 Total £	2019 Total £
Accountancy fees	1,200	1,200	1,200
Office expenses	119	119	217
Bank charges	537	537	590
	<u>1,856</u>	<u>1,856</u>	<u>2,007</u>

12. Employees

	2020 £	2019 £
Employment costs		
Wages and salaries	63,346	60,906
Social security costs	838	1,151
Pension costs	3,411	3,155
	<u>67,595</u>	<u>65,212</u>

No employee received emoluments of more than £60,000 (2019 : None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2020 Number	2019 Number
Staff	<u>4</u>	<u>4</u>

13. Trustees' emoluments

	2020 £	2019 £
Remuneration and other benefits	<u>20,419</u>	<u>31,550</u>

14. Pension costs

The company operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2020 £	2019 £
Pension charge	<u>3,411</u>	<u>3,155</u>

New Life Family Church

Notes to financial statements for the year ended 31 December 2020

15. Tangible fixed assets	Land & buildings freehold £	Improvement to property £	FF & equipment £	Motor vehicles £	Total £
Cost					
At 1 January 2020 and At 31 December 2020	<u>295,122</u>	<u>429,172</u>	<u>127,189</u>	<u>4,750</u>	<u>856,233</u>
Depreciation					
At 1 January 2020	106,918	89,944	115,358	1,710	313,930
Charge for the year	3,903	8,583	2,366	608	15,460
At 31 December 2020	<u>110,821</u>	<u>98,527</u>	<u>117,724</u>	<u>2,318</u>	<u>329,390</u>
Net book values					
At 31 December 2020	<u>184,301</u>	<u>330,645</u>	<u>9,465</u>	<u>2,432</u>	<u>526,843</u>
At 31 December 2019	<u>188,204</u>	<u>339,228</u>	<u>11,831</u>	<u>3,040</u>	<u>542,303</u>
 16. Debtors					
				2020 £	2019 £
Trade debtors				596	692
Other debtors				1,361	1,186
				<u>1,957</u>	<u>1,878</u>
 17. Current asset investments					
				2020 £	2019 £
Other unlisted investments				<u>3,373</u>	<u>3,526</u>
 18. Creditors: amounts falling due within one year					
				2020 £	2019 £
Trade creditors				-	72
Corporation tax				448	976
Other taxes and social security				2,158	1,827
Other creditors				2,525	2,600
Accruals				1,200	1,200
				<u>6,331</u>	<u>6,675</u>

New Life Family Church

Notes to financial statements
for the year ended 31 December 2020

19. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Fund balances at 31 December 2020 as represented by:				
Tangible fixed assets	11,902	514,941	-	526,843
Investment assets	-	-	3,373	3,373
Current assets	71,190	-	-	71,190
Current liabilities	(6,331)	-	-	(6,331)
	<u>76,761</u>	<u>514,941</u>	<u>3,373</u>	<u>595,075</u>

20. Unrestricted funds

	At 1 January 2020 £	Incoming resources £	Outgoing resources £	At 31 December 2020 £
General funds	<u>96,049</u>	<u>170,846</u>	<u>(190,134)</u>	<u>76,761</u>

Purposes of unrestricted funds

The unrestricted funds of the Trust are expendable at the discretion of the Trustees in furtherance of the objectives of the charity.

The designated funds are set aside for specific projects.

21. Restricted funds

	At 1 January 2020 £	Outgoing resources £	At 31 December 2020 £
Property funds	<u>527,427</u>	<u>(12,486)</u>	<u>514,941</u>

22. Endowment funds

	At 1 January 2020 £	Gains and losses £	At 31 December 2020 £
Investment capital funds	<u>3,526</u>	<u>(153)</u>	<u>3,373</u>

23. Related party transactions

No related party transaction during the year.

New Life Family Church

The following pages do not form part of the statutory accounts.

New Life Family Church
Detailed statement of financial activities
For the year ended 31 December 2020

	2020	2019
	£	£
Incoming resources		
Incoming resources from generating funds:		
<i>Voluntary income</i>		
General offerings	47,202	73,218
Special offerings	490	2,856
Gift aid donations	85,340	111,218
Gift aid tax refund	22,965	22,868
	<u>155,997</u>	<u>210,160</u>
<i>Activities for generating funds</i>		
Shop income	114	492
Breakout subscription	243	506
Event income	-	3,486
Room hire	6,650	12,978
	<u>7,007</u>	<u>17,462</u>
<i>Investment income</i>		
Income from UK investment properties	7,760	8,038
Bank interest receivable	61	111
	<u>7,821</u>	<u>8,149</u>
Total incoming resources from generating funds	<u>170,825</u>	<u>235,771</u>
Other incoming resources		
Other income	21	132
	<u>21</u>	<u>132</u>
Total incoming resources	<u>170,846</u>	<u>235,903</u>
Resources expended		
Costs of generating funds:		
<i>Shop costs</i>		
Purchases	165	268
	<u>165</u>	<u>268</u>
Total fundraising trading		
cost of goods sold and other costs	<u>165</u>	<u>268</u>

New Life Family Church
Detailed statement of financial activities
For the year ended 31 December 2020

	2020 £	2019 £
Charitable activities		
Fellowship activity and ministry		
<i>Activities undertaken directly</i>		
General expenses	2,337	1,256
Tr'ee - Wages & salaries	19,004	29,801
Tr'ee - Employer's NIC	1,415	1,749
Visiting speakers costs	2,363	3,654
Website costs	372	5,220
Training costs	58	232
Events	175	10,461
	<hr/>	<hr/>
	25,724	52,373
<i>Support costs</i>		
Wages and salaries	63,346	60,906
Employer's NIC	838	1,151
Staff - Pension costs	3,411	3,155
Light & heat	5,172	5,371
Repairs and maintenance	9,764	12,340
Insurance	3,895	3,559
Motor and travel cost	1,428	2,117
Premises costs	16,867	21,319
Professional fees	9,696	8,616
Book-keeping fees	7,227	7,110
Telephone	2,445	2,034
Office expenses	4,271	4,283
Depreciation & impairment	15,460	18,202
	<hr/>	<hr/>
	143,820	150,163
Fellowship activity and ministry total expenditure	<hr/>	<hr/>
	169,544	202,536
Breakout		
<i>Activities undertaken directly</i>		
Hospitality	1,191	3,733
	<hr/>	<hr/>
	1,191	3,733
Breakout total expenditure	<hr/>	<hr/>
	1,191	3,733
Missions		

New Life Family Church

Detailed statement of financial activities

For the year ended 31 December 2020

<i>Grant funding activities</i>			
Christus Centrum	-	8,116	
Watoto Child Care Ministries	860	330	
G H Engelbrecht	1,850	2,000	
Josua Kirche Papenburg	9,382	8,488	
Thanet Food Link	1,425	1,730	
Good Shepherd Homes	2,500	2,650	
Beirut Explosion Appeal	1,750	-	
Central African Mission	2,505	2,650	
Kintsugi Hope	1,115	-	
Veronica Doyle Davidson	400	650	
Kampala Children Centre	900	375	
Other gifts	7,177	8,753	
	<u>29,864</u>	<u>35,742</u>	
Missions total expenditure	<u>29,864</u>	<u>35,742</u>	
Total charitable activity expenditure	<u>200,599</u>	<u>242,011</u>	
Governance costs			
<i>Activities undertaken directly</i>			
Accountancy fees	1,200	1,200	
Office expenses	119	217	
Bank charges	537	590	
	<u>1,856</u>	<u>2,007</u>	
Total governance costs	<u>1,856</u>	<u>2,007</u>	
Net incoming/(outgoing) resources for the year	<u>(31,774)</u>	<u>(8,383)</u>	

