

REGISTERED COMPANY NUMBER: 04976143 (England and Wales)
REGISTERED CHARITY NUMBER: 1101648

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2023
for
The Newland Christian Trust

Dymond Accountants
Office F1,
Beverley Enterprise Centre
Beck View Road
Beverley
East Yorkshire
HU17 0JT

The Newland Christian Trust
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for the Year Ended 31st December 2023

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The Newland Christian Trust
Report of the Trustees
for the Year Ended 31st December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Activities, achievements and public benefit

The activity of the Charity is determined by its Articles of Association. These were last revised in 2020 in preparation for the departure of 'the Church' from the Church of England and its establishment as a network of three Anglican churches in Hull, two of which are affiliated to the Anglican Mission in England (AMiE). It is anticipated that the third church will become a member of AMiE later in 2024. The revised Articles of Association state that 'the Church's objects are the advancement of the Christian religion in accordance with the Statement of Faith'. The Statement of Faith is based on the Global Anglican Future Conference (GAFCON) Jerusalem Declaration of 2008 (<https://www.gafcon.org/about/jerusalem-declaration>). During 2022, some of the key activities have been to continue to establish the structures, policies, processes, and ways of working in the network of churches.

During the year under review, the Charity has fulfilled its objectives in a number of ways in order to carry out its aims for the public benefit. It has continued its work with children, students, younger adults and seniors of all ages and backgrounds. Growth has been seen in all these different ministry areas, across all three churches in the network. There is also a thriving ministry amongst internationals including those from a Muslim background. There has been consolidation of the compassion ministry which, amongst other things, distributes food and financial gifts/loans to those in need. All the activities of the Charity are open to anyone who wishes to participate and are aimed at improving their spiritual and social welfare. In order to undertake all this work, the Charity provides the financial support for the employment of men and women, who lead work in these areas across the three churches. The Charity also relies on its volunteers who contribute their time, skills, experience as well as financially.

The activity of the Charity takes place within the surrounding communities where strong links and relationships – both within and without the churches – are well established. Two of the network churches hold Sunday services in local schools. The third service is held in a small church in the midst of a housing estate, with significant social deprivation. Mid-week activities take place in the Christ Church Centre (548-552 Beverley Road, Hull) and other local community venues. The provision of the Christ Church Centre is one of the primary ways in which the Charity undertakes its activities and provides support. The renovation of this building was completed in February 2020 and is for the use of groups from across the network of churches. All the facilities are of an exceptionally high standard and enable us to support the Charity's aims. The Centre has access and facilities for users with disabilities.

Support of staff and activities

The Charity is primarily funded by the donations of Church members with some support from other charitable trusts for particular projects, which together enable employment of staff to work with families, children, students and adults of all ages. Financial support has also been given to provide for technical and IT systems that are required in support of all the above activities. The staff, volunteers and two part-time cleaners supervise the day-to-day organisation and maintenance of The Newland Christian Centre.

Grantmaking

Grant making policy

The Board of Directors, whenever possible, consider favourably the providing of grants to those individuals engaged in the ministry work across the network of churches in Hull and also to provide financial support to mission partners in both home and overseas mission fields. A Family Fund, established during 2020, provides financial gifts or loans to those in significant financial need.

The Charity has received donations where requests have been made for support of specific activities. The Trustees have been able to respond positively to these requests.

Note that approval has been granted by the Charity Commission for a minority of Board Members to be salaried. This reflects the role and responsibilities of Church Ministers.

STRATEGIC REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Newland Christian Trust

**Report of the Trustees
for the Year Ended 31st December 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04976143 (England and Wales)

Registered Charity number
1101648

Registered office
552 Beverley Road
Hull
HU6 7LG

Trustees

Rev P Birnie Minister Of Religion
Dr M Buzza University Lecturer
Rev S Mckay Minister Of Religion
T J Mitchell
A C Overvoorde
G Shaw Acting Head Of School
V J Whitton Retired
M K Wong Retired
R Tearle (appointed 9.1.2023)

Independent Examiner

Rebecca Dymond
Dymond Accountants
Office F1,
Beverley Enterprise Centre
Beck View Road
Beverley
East Yorkshire
HU17 0JT

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 17th September 2024 and signed on the board's behalf by:



Rev S Mckay - Trustee

**Independent Examiner's Report to the Trustees of
The Newland Christian Trust**

Independent examiner's report to the trustees of The Newland Christian Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Rebecca Dymond

Dymond Accountants
Office F1,
Beverley Enterprise Centre
Beck View Road
Beverley
East Yorkshire
HU17 0JT

Date:

17th September 2024.

The Newland Christian Trust
Statement of Financial Activities
for the Year Ended 31st December 2023

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	522,382	3,071	525,453	522,922
Other trading activities	3	11,931	8,486	20,417	27,509
Total		<u>534,313</u>	<u>11,557</u>	<u>545,870</u>	<u>550,431</u>
EXPENDITURE ON					
Raising funds	4	72,157	-	72,157	66,220
Charitable activities	5				
Operational Costs		451,342	7,059	458,401	421,251
Total		<u>523,499</u>	<u>7,059</u>	<u>530,558</u>	<u>487,471</u>
NET INCOME		10,814	4,498	15,312	62,960
RECONCILIATION OF FUNDS					
Total funds brought forward		1,044,165	6,719	1,050,884	987,924
TOTAL FUNDS CARRIED FORWARD		<u>1,054,979</u>	<u>11,217</u>	<u>1,066,196</u>	<u>1,050,884</u>

The notes form part of these financial statements

The Newland Christian Trust

Balance Sheet
31st December 2023

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	11	675,715	-	675,715	653,411
CURRENT ASSETS					
Debtors	12	942	-	942	7,953
Cash at bank		388,138	11,217	399,355	396,570
		<u>389,080</u>	<u>11,217</u>	<u>400,297</u>	<u>404,523</u>
CREDITORS					
Amounts falling due within one year	13	(9,816)	-	(9,816)	(7,050)
NET CURRENT ASSETS		<u>379,264</u>	<u>11,217</u>	<u>390,481</u>	<u>397,473</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,054,979</u>	<u>11,217</u>	<u>1,066,196</u>	<u>1,050,884</u>
NET ASSETS		<u>1,054,979</u>	<u>11,217</u>	<u>1,066,196</u>	<u>1,050,884</u>
FUNDS	14				
Unrestricted funds				1,054,979	1,044,165
Restricted funds				11,217	6,719
TOTAL FUNDS				<u>1,066,196</u>	<u>1,050,884</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 17th September 2024 and were signed on its behalf by:



S McKay - Trustee

The notes form part of these financial statements

The Newland Christian Trust
Cash Flow Statement
for the Year Ended 31st December 2023

	Notes	31.12.23 £	31.12.22 £
Cash flows from operating activities			
Cash generated from operations	1	26,525	94,249
Net cash provided by operating activities		26,525	94,249
Cash flows from investing activities			
Purchase of tangible fixed assets		(23,740)	-
Net cash (used in)/provided by investing activities		(23,740)	-
Change in cash and cash equivalents in the reporting period		2,785	94,249
Cash and cash equivalents at the beginning of the reporting period		396,570	302,321
Cash and cash equivalents at the end of the reporting period		399,355	396,570

The notes form part of these financial statements

The Newland Christian Trust

Notes to the Cash Flow Statement
for the Year Ended 31st December 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.23	31.12.22
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	15,312	62,960
Adjustments for:		
Depreciation charges	1,436	18,399
Decrease in debtors	7,011	11,749
Increase in creditors	2,766	1,141
Net cash provided by operations	<u>26,525</u>	<u>94,249</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
Net cash			
Cash at bank	<u>396,570</u>	<u>2,785</u>	<u>399,355</u>
	<u>396,570</u>	<u>2,785</u>	<u>399,355</u>
Total	<u>396,570</u>	<u>2,785</u>	<u>399,355</u>

The notes form part of these financial statements

The Newland Christian Trust
Notes to the Financial Statements
for the Year Ended 31st December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% Cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Newland Christian Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Gift Aid	82,239	87,412
Donations	443,214	435,510
	<u>525,453</u>	<u>522,922</u>

3. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Fundraising events	3,013	9,453
Other Income	17,404	18,056
	<u>20,417</u>	<u>27,509</u>

4. RAISING FUNDS

Investment management costs

	31.12.23	31.12.22
	£	£
Youth work costs	2,840	9,544
Children's work costs	4,090	-
Event costs	4,185	-
Rent	38,233	32,814
Repairs and renewals	14,412	14,403
Training	8,397	9,459
	<u>72,157</u>	<u>66,220</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Operational Costs	<u>452,406</u>	<u>5,995</u>	<u>458,401</u>

The Newland Christian Trust
Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

6. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Operational Costs	298	5,697	5,995
	<u>298</u>	<u>5,697</u>	<u>5,995</u>

7. NET INCOME/(EXPENDITURE)

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

	31.12.23 £	31.12.22 £
Depreciation - owned assets	1,436	18,399
	<u>1,436</u>	<u>18,399</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

9. STAFF COSTS

	31.12.23 £	31.12.22 £
Wages and salaries	307,792	253,933
Social security costs	17,235	14,194
Other pension costs	28,072	23,316
	<u>353,099</u>	<u>291,443</u>

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Trust Assistants	14	16
	<u>14</u>	<u>16</u>

No employees received emoluments in excess of £60,000.

The Newland Christian Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	514,367	8,555	522,922
Other trading activities	27,509	-	27,509
Total	<u>541,876</u>	<u>8,555</u>	<u>550,431</u>
EXPENDITURE ON			
Raising funds	66,220	-	66,220
Charitable activities			
Operational Costs	410,990	10,261	421,251
Total	<u>477,210</u>	<u>10,261</u>	<u>487,471</u>
NET INCOME/(EXPENDITURE)	64,666	(1,706)	62,960
RECONCILIATION OF FUNDS			
Total funds brought forward	979,499	8,425	987,924
TOTAL FUNDS CARRIED FORWARD	<u>1,044,165</u>	<u>6,719</u>	<u>1,050,884</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1st January 2023	795,511	31,963	10,250	837,724
Additions	23,740	-	-	23,740
At 31st December 2023	<u>819,251</u>	<u>31,963</u>	<u>10,250</u>	<u>861,464</u>
DEPRECIATION				
At 1st January 2023	150,933	23,900	9,480	184,313
Charge for year	-	667	769	1,436
At 31st December 2023	<u>150,933</u>	<u>24,567</u>	<u>10,249</u>	<u>185,749</u>
NET BOOK VALUE				
At 31st December 2023	<u>668,318</u>	<u>7,396</u>	<u>1</u>	<u>675,715</u>
At 31st December 2022	<u>644,578</u>	<u>8,063</u>	<u>770</u>	<u>653,411</u>

The Newland Christian Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other debtors	-	7,011
Prepayments	942	942
	<u>942</u>	<u>7,953</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade creditors	277	-
Social security and other taxes	4,364	4,500
Other creditors	2,626	-
Accrued expenses	2,549	2,550
	<u>9,816</u>	<u>7,050</u>

14. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	1,044,165	10,614	1,054,779
Future Fund	-	200	200
	<u>1,044,165</u>	<u>10,814</u>	<u>1,054,979</u>
Restricted funds			
Family Fund	6,719	4,498	11,217
	<u>6,719</u>	<u>4,498</u>	<u>11,217</u>
TOTAL FUNDS	<u>1,050,884</u>	<u>15,312</u>	<u>1,066,196</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	534,113	(523,499)	10,614
Future Fund	200	-	200
	<u>534,313</u>	<u>(523,499)</u>	<u>10,814</u>
Restricted funds			
Family Fund	11,557	(7,059)	4,498
	<u>11,557</u>	<u>(7,059)</u>	<u>4,498</u>
TOTAL FUNDS	<u>545,870</u>	<u>(530,558)</u>	<u>15,312</u>

The Newland Christian Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	979,499	64,666	1,044,165
Restricted funds			
Family Fund	8,425	(1,706)	6,719
TOTAL FUNDS	<u>987,924</u>	<u>62,960</u>	<u>1,050,884</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	541,876	(477,210)	64,666
Restricted funds			
Family Fund	8,555	(10,261)	(1,706)
TOTAL FUNDS	<u>550,431</u>	<u>(487,471)</u>	<u>62,960</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	979,499	75,280	1,054,779
Future Fund	-	200	200
	<u>979,499</u>	<u>75,480</u>	<u>1,054,979</u>
Restricted funds			
Family Fund	8,425	2,792	11,217
TOTAL FUNDS	<u>987,924</u>	<u>78,272</u>	<u>1,066,196</u>

The Newland Christian Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,075,989	(1,000,709)	75,280
Future Fund	200	-	200
	<u>1,076,189</u>	<u>(1,000,709)</u>	<u>75,480</u>
Restricted funds			
Family Fund	20,112	(17,320)	2,792
	<u>20,112</u>	<u>(17,320)</u>	<u>2,792</u>
TOTAL FUNDS	<u>1,096,301</u>	<u>(1,018,029)</u>	<u>78,272</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2023.

The Newland Christian Trust
Detailed Statement of Financial Activities
for the Year Ended 31st December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift Aid	82,239	87,412
Donations	443,214	435,510
	<u>525,453</u>	<u>522,922</u>
Other trading activities		
Fundraising events	3,013	9,453
Other Income	17,404	18,056
	<u>20,417</u>	<u>27,509</u>
Total incoming resources	545,870	550,431
EXPENDITURE		
Investment management costs		
Youth work costs	2,840	9,544
Children's work costs	4,090	-
Event costs	4,185	-
Rent	38,233	32,814
Repairs and renewals	14,412	14,403
Training	8,397	9,459
	<u>72,157</u>	<u>66,220</u>
Charitable activities		
Wages	307,792	253,933
Social security	17,235	14,194
Pensions	28,072	23,316
Rates and water	3,744	(450)
Insurance	2,304	1,993
Light and heat	17,504	12,572
Telephone	1,814	1,634
Postage and stationery	-	213
Donations	34,868	46,136
Sundries	37,637	45,483
Freehold property	-	15,682
Fixtures and fittings	667	667
Motor vehicles	769	2,050
	<u>452,406</u>	<u>417,423</u>
Support costs		

This page does not form part of the statutory financial statements

The Newland Christian Trust
Detailed Statement of Financial Activities
for the Year Ended 31st December 2023

	31.12.23 £	31.12.22 £
Support costs		
Finance		
Bank charges	298	324
Governance costs		
Accountancy and legal fees	5,697	3,504
Total resources expended	<u>530,558</u>	<u>487,471</u>
Net income	<u>15,312</u>	<u>62,960</u>

This page does not form part of the statutory financial statements