

ASPIRE CHURCH

England & Wales · Charity number 1120154

Details

Other names NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LTD

Status Registered

Legal form Charitable company

Company number [03831962](#)

Registered 2007-07-20

Register [View on the Charity Commission register](#)

Contact

Address 31 Brook Drive
Whitefield
Manchester
M45 8FR

Phone 01617663521

Email info@aspirechurch.co.uk

Website <https://www.aspirechurch.co.uk/>

Activities

Objects: (1) TO ADVANCE THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC BY (BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING) THE ESTABLISHMENT, PROMOTION, PROVISION AND OPERATION OF PLACES OF WORSHIP, THE HOLDING OF PRAYER MEETINGS AND PRODUCING AND / OR DISTRIBUTING LITERATURE ON CHRISTIANITY TO ENLIGHTEN OTHERS ABOUT THE CHRISTIAN FAITH; (2) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE UNITED KINGDOM OR IN SUCH OTHER PARTS OF THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; (3) TO PROVIDE AND PROMOTE EDUCATION, ADVICE, INFORMATION OR SUPPORT SERVICES BENEFICIAL TO THE COMMUNITY IN THE UNITED KINGDOM OR IN SUCH OTHER PARTS OF THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; (4) TO PROMOTE AND FULFIL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN THE UNITED KINGDOM OR IN SUCH OTHER PARTS OF THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: To establish and promote churches for the preaching of the Gospel of Jesus Christ. To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused

thereby.To provide and promote education, advice, information or support services beneficial to the community.To promote and fulfill other charitable purposes beneficial to the community.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Manchester City
- Salford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£100,024	£84,348	-	-
2024-08-31	£87,456	£81,363	-	-
2023-08-31	£68,737	£84,126	-	-
2022-08-31	£80,335	£85,706	-	-
2021-08-31	£109,851	£85,778	-	-
2020-08-31	£94,602	£88,359	-	-

Trustees

Name	Role	Appointed
ALAN JOHN DRURY		
DAVID WHITTINGHAM		2011-11-07
JONATHAN VAUGHAN DAVIES		
THOMAS WATSON		2024-08-17

ASPIRE CHURCH

England & Wales - Charity number 1120154

Accounts



**ASPIRE CHURCH
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

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Aspire Church
Reference and Administrative Details
For The Year Ended 31 August 2025

Trustees Mr Alan Drury - Company Secretary
Mr David Whittingham
Mr Jonathan Davies
Mr Thomas Watson

Charity Number 1120154

Company Number 03831962

Registered Office 31 Brook Drive
Whitefield
Manchester
M45 8FR

Independent Examiner Michael Spencer MAAT
Spencer Accounting Services
65 Arnfield Road
Manchester
M20 4AG

Bankers Barclays Bank
Manchester City Office, PO Box 357
51 Mosley Street
Manchester
M60 2AU

Solicitors Brabners LLP
Horton House
Exchange Flags
Liverpool
L2 3YL

The Trustees, are also Directors of the charitable company for the purposes of the Companies Act 2006.
Thomas Watson was appointed as a Trustee on 17/08/2024.

Aspire Church
Company No. 03831962
Trustees' Report For The Year Ended 31 August 2025

The trustees present their report and the financial statements for the year ended 31 August 2025.

Objectives and Activities

Aims and Objectives

The trustees of Aspire Church, in co-operation with the Pastor, direct and oversee the mission of Aspire Church, pastoral, social and spiritual, within the Charity's stated objects.

The Charity's objects are defined in our Memoranda of Association:

- Promoting, supporting and establishing Christian churches within the UK and worldwide
- Relieving those in need or hardship including those who are aged, sick or distressed within the UK and worldwide
- Providing and promoting education, advice, information or support services beneficial to the community within the UK and worldwide
- Promoting or fulfilling other charitable purposes beneficial to the community in the UK or worldwide as the trustees may from time to time see fit

When planning our activities for the year the Pastor and trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The trustees are committed to enabling as many people as possible to worship at our churches and become part of our faith community. This includes considering how our services and other activities can serve and involve the many different groups within our locality, our city and the surrounding areas.

Our aim is that as many people as possible have their lives impacted by the gospel of Jesus Christ and we are always seeking ways to bring this message to the wider community in the form of both practical relief and teaching. Biblical teaching provides people with inter-personal and practical resources to improve their lives and relationships and equips them to face life's challenges. In particular we try to enable ordinary people to live out their faith through worship and prayer, learning about the Gospel and providing opportunities for practical Christian service and involvement. These opportunities include the various projects and programmes operated by the Charity as an outworking of our Christian concern for those in need:

- Sunday School programme
- 'Yth' youth programme
- Men's Discipleship meetings
- Bible Study group and supporting resources
- Marriage counselling and family support
- Pastoral care team
- Worship and music groups

These projects and programmes are provided for the benefit of both church members and the wider public equally and without restriction.

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

Leadership and Governance

The focus of our church has been and still is on helping people with gospel resources and personal interaction. The leadership of the church remains committed to spreading the gospel message wherever opportunities present themselves.

In the past year we have continued providing leadership and ministry opportunities to a variety of individuals. Examples include Sunday preaching opportunities, giving mini-teachings as we take up the offering, teaching in Sunday school and leading youth classes.

Worship and Prayer

Throughout the year we continued to offer Pentecostal teaching and worship, both in-person and online. In addition to our lively worship services where we offer Bible based teaching and preaching we held Prayer and Praise nights that were well attended by adults as well as young people.

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Aspire Church Trustees' Report (continued) For The Year Ended 31 August 2025

Main Achievements - continued

Our Wednesday night services, now named Connection Services, offer an intimate setting with acoustic guitar worship and small group Bible study. Attendance is growing and it has been good to see individuals growing in their faith.

In the past year Pastors from successful churches in the U.S. have come to help teach and encourage our congregation. These meetings include Sunday services, Men's meetings and Marriage seminars. Church members from these congregations have also visited along with the pastors and their fellowship and friendship have strengthened our church.

Mission and Evangelism

We are a local church with a world vision, and in accordance with our objectives have continued to support other churches and ministries around the world in response to Christ's great commission.

Aspire church is a participating church with SHIFT Ministries, a collective of churches located in various countries. We attend leadership conferences and seminars and assist with missions and church plants in various ways.

Youth Group

Our youth group continued on Friday nights and some of the local young people in the area started attending with some also attending Sunday worship services. Some of our Yth members have aged out of the group but continue on as leaders and participants. This has strengthened the group and contributes to one of the overall goals of the church which is to train and equip future leaders.

Women's Group

Our women's fellowship meetings have consisted of get togethers, both corporately and individually. A New Year fellowship brunch was enjoyed by all who attended. Several of the ladies also ran a successful coffee morning in support of MacMillan Cancer Research charity.

Church Premises

St Aidans church, Littleton Road, Lower Kersal has been our church home since 2021. We use the church on Wednesday and Friday evenings, Sunday morning and once a month for Saturday meetings. The people of St Aidans and the Lower Kersal Young Adults group have helped us immensely by giving us space for storage and their improved maintenance of the building. We are still saving money to let or buy a permanent location in the future.

Online Ministry and Multimedia

The internet livestream broadcasts of our Sunday services continue to serve those unable to attend due to sickness or having to care for others.

Our podcast system continues to automatically publish every sermon, including the live-streamed ones, to subscribers on any mobile device and hosts them in an online sermon library freely available to all. The automated system also announces each new recording on our various social media feeds as soon as it becomes available. This has continued to prove very popular with many taking the opportunity to 'listen again' to popular messages and new people have visited the church who first heard our services online. We have also had enquiries from other churches about the system.

The online ministry is useful for those who are away at university and remote job assignments. The livestreams and podcasts have been an excellent tool for evangelism as members share links amongst friends and families as well as posting to social media sites.

Marriage Counselling and Family Support

Our Marriage and Family ministry continues with Pastor Tom offering prayer and advice to those with family needs. The Prepare-Enrich evaluation and discussion framework continues to be offered to couples in need and for those desiring pre-marital counselling.

Pastoral Care Team

Our Pastoral Care Team provides the framework for the church's pastoral care by greeting visitors and keeping in touch with individuals and families both within the congregation and the surrounding communities. Needs identified during these encounters have been referred to the appropriate ministry team and to the Pastor throughout the year and have included requests for prayer, counselling, home and hospital visits, emergency food parcels and practical support.

Sunday School and Youth Ministry

In the past year our Sunday School ministry has continued to be very successful. Considering our limited space our volunteers have done very well in maintaining order whilst teaching kids about Jesus as well as imparting valuable life skills. We have added 2 new master teachers to the rota and also have numerous volunteers that help on any given Sunday.

Youth Group

We hold weekly meetings that are often led by teens in the group. One of our original teens, now an adult, has joined the leadership team and gives lessons in rotation with the other teachers. Singing, learning the Bible, asking questions and some spirited debates are all part of the group activities. Christian Movie Night has been popular with many young people attending. Social Night with games and fellowship are helpful in bringing variety to the group. This past year we've added some variety nights, including poetry cupcake making contests and the like. These include unique Bible themes and have been well liked.

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Aspire Church
Trustees' Report (continued)
For The Year Ended 31 August 2025

Main Achievements - continued

Gift Aid Scheme

Our Gift Aid giving scheme has continued to bring in useful additional funds. Most of our regular givers use the scheme, and £38,246 has been given under the scheme this year resulting in an additional income for the Charity of £9,562.

Support and Volunteers

The charity is supported both financially and practically by the congregation members of Aspire Church.

In accordance with the Biblical principle of Tithing, many congregation members dedicate 10% of their income to the work of the charity. Many of these also participate in the Gift-Aid scheme making their support even more effective.

The day-to-day work of the charity and its various practical ministry projects is undertaken by volunteers; and the trustees would like to take this opportunity to recognise and applaud the valuable work being done by so many.

Structure, Governance and Management

Governing Document

The charity is structured as a charitable company, registered in the UK as a charity with the Charities Commission and as a charitable limited company with Companies House. The conduct and structure of the charity is defined and regulated by the Articles and Memoranda of Association lodged with and held by these bodies.

Trustee Selection Methods

The appointment of trustees and other officers of the Charity is by election following recommendation of a candidate by the existing Directors. Trustees at present are the same as Directors. The board consists of no fewer than three and no more than five Directors. The current number is four.

The board are responsible for making decisions on all matters of general concern and importance to the Charity including evaluating new ministry opportunities and deciding how the funds of the Charity are to be spent.

Policies

The charity holds a deposit account into which funds are regularly set aside for projects and contingency. Our policy is to maintain a minimum deposit balance of £1000 to cover emergencies. During the year we have increased our total cash reserves to £130,930 in order to save for a future building and to act as a confidence buffer against unforeseen cash flow issues.

To obtain a better rate of interest on these deposits the Trustees opened a high-interest charities investment account with United Trust Bank which is monitored and reinvested on a six-month rolling basis.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr Alan Drury

Trustee

17/05/2025

Aspire Church
Independent Examiner's Report to the Trustees of Aspire Church
For The Year Ended 31 August 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and Basis of Report

As the charity 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

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.



Michael Spencer MAAT
17/05/2026
Spencer Accounting Services
65 Arnfield Road
Manchester
M20 4AG

Aspire Church
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	4	99,580	-	99,580	86,327
Investments	5	444	-	444	1,006
Other	6	-	-	-	124
		100,024	-	100,024	87,457
EXPENDITURE ON:					
Charitable activities:	8				
Charitable activities		(84,348)	-	(84,348)	(81,364)
NET INCOME		15,676	-	15,676	6,093
NET MOVEMENT IN FUNDS		15,676	-	15,676	6,093
RECONCILIATION OF FUNDS:					
Total funds brought forward		123,498	50	123,548	117,455
TOTAL FUNDS CARRIED FORWARD	19	139,174	50	139,224	123,548

The notes on pages 9 to 15 form part of these financial statements.

Aspire Church
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 August 2025

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	4	86,327	-	86,327
Investments	5	1,006	-	1,006
Other	6	124	-	124
		87,457	-	87,457
EXPENDITURE ON:				
Charitable activities:	8			
Charitable activities		(81,315)	(49)	(81,364)
		6,142	(49)	6,093
NET INCOME				
		6,142	(49)	6,093
NET MOVEMENT IN FUNDS				
		6,142	(49)	6,093
RECONCILIATION OF FUNDS:				
Total funds brought forward		117,356	99	117,455
TOTAL FUNDS CARRIED FORWARD	19	123,498	50	123,548

The notes on pages 9 to 15 form part of these financial statements.

**Aspire Church
Balance Sheet
As At 31 August 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible Assets	14	3,055	-	3,055	4,045
		<u>3,055</u>	<u>-</u>	<u>3,055</u>	<u>4,045</u>
CURRENT ASSETS					
Debtors	15	12,264	-	12,264	9,673
Cash at bank and in hand		130,930	50	130,980	114,652
		<u>143,194</u>	<u>50</u>	<u>143,244</u>	<u>124,325</u>
Creditors: Amounts Falling Due Within One Year	16	(7,075)	-	(7,075)	(4,822)
		<u>136,119</u>	<u>50</u>	<u>136,169</u>	<u>119,503</u>
NET CURRENT ASSETS (LIABILITIES)					
		<u>139,174</u>	<u>50</u>	<u>139,224</u>	<u>123,548</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>139,174</u>	<u>50</u>	<u>139,224</u>	<u>123,548</u>
NET ASSETS					
		<u>139,174</u>	<u>50</u>	<u>139,224</u>	<u>123,548</u>
FUNDS OF THE CHARITY					
Restricted Funds				50	50
Unrestricted Funds				139,174	123,498
TOTAL FUNDS	19			<u>139,224</u>	<u>123,548</u>

For the year ending 31 August 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 475 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board



Mr Alan Drury

Trustee
17/05/2026

The notes on pages 9 to 15 form part of these financial statements.

Aspire Church

Notes to the Financial Statements

For The Year Ended 31 August 2025

1. General Information

Aspire Church is a company limited by guarantee, incorporated in England & Wales, registered number 03831962 and registered charity number 1120154. The registered office is 31 Brook Drive, Whitefield, Manchester, M45 8FR.

2. Statement of Compliance

The financial statements 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.

3. Accounting Policies

3.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention.

The charitable company is a Public Benefit Entity as defined by FRS 102.

3.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charitable company's ability to continue as a going concern.

3.3. Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

3.4. Incoming Resources

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help

The value of any volunteer help received is not included in the accounts.

Investment income

This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets

This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets

This includes any gain or loss on the sale of investments.

Aspire Church
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

3.5. Donated Goods and Services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

3.6. Resources Expended

Recognition of expenditure

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

Expenditure on raising funds

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable

All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure

These are support costs not allocated to a particular activity.

3.7. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% Reducing balance
Fixtures & Fittings	15% Reducing balance

3.8. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3.9. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

3.10. Pensions

The charitable company operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

4. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	90,018	78,263
Gift aid	9,562	8,064
	99,580	86,327
	99,580	86,327

5. Investment Income

Aspire Church
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	444	1,006

6. Other Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Other income	-	124

7. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	990	1,316

8. Analysis of Expenditure

			2025
	Activities undertaken directly	Grant funding of activities (see note 9)	Support costs (see note 10)
	£	£	Total
	£	£	£
Charitable activities	80,246	957	3,145
	<u>80,246</u>	<u>957</u>	<u>84,348</u>

			2024
	Activities undertaken directly	Grant funding of activities (see note 9)	Support costs (see note 10)
	£	£	Total
	£	£	£
Charitable activities	76,912	814	3,638
	<u>76,912</u>	<u>814</u>	<u>81,364</u>

Aspire Church
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

9. Grants Payable

	Grants to Institutions	Grants to Individuals	2025 Total
	£	£	£
Charitable activities	954	3	957
2024			
	£	£	£
Charitable activities	664	150	814

10. Support Costs

	2025 Charitable activities
	£
General administration	399
Depreciation	990
Governance costs	1,756
	3,145
2024	
	£
General administration	2,113
Depreciation	1,316
Governance costs	209
	3,638

Independent examination and other financial services have been moved from General administration to Governance costs in 2025.

11. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	490	475
Other financial services	1,130	1,100
	1,620	1,575

Aspire Church
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

12. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	41,216	24,722
Other pension costs	1,999	890
	43,215	25,612

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

13. Average Number of Employees

Average number of employees during the year was: 1 (2024: 1)

14. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 September 2024	22,022	964	22,986
Disposals	(3,286)	(284)	(3,570)
As at 31 August 2025	18,736	680	19,416
Depreciation			
As at 1 September 2024	18,190	751	18,941
Provided during the period	958	32	990
Disposals	(3,286)	(284)	(3,570)
As at 31 August 2025	15,862	499	16,361
Net Book Value			
As at 31 August 2025	2,874	181	3,055
As at 1 September 2024	3,832	213	4,045

15. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	12,264	9,673
	12,264	9,673

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Aspire Church
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

16. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	(1)	(1)
Bank loans and overdrafts	2,145	3,103
Accruals and deferred income	4,931	1,720
	7,075	4,822

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

17. Loans

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year or on demand:		
Bank loans	2,145	3,103
	2,145	3,103

18. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £1,999 (2024: £890).

At the balance sheet date contributions of £197 (2024: £82) were due to the fund and are included in creditors.

19. Movement in Funds

	As at 1 September 2024	Income	Expenditure	As at 31 August 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	123,498	100,024	(84,348)	139,174
Restricted funds				
Homeless	50	-	-	50
Total funds	123,548	100,024	(84,348)	139,224

	As at 1 September 2023	Income	Expenditure	As at 31 August 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	117,356	87,457	(81,315)	123,498
Restricted funds				
Homeless	50	-	-	50

...CONTINUED

Aspire Church
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

Food Project	49	-	(49)	-
Total restricted funds	99	-	(49)	50
Total funds	117,455	87,457	(81,364)	123,548

20. Transactions with Trustees

The following trustees have been paid remuneration or have received other benefits from the charity or related entity:

Name of trustee	Legal authority	Remuneration	Pension Contributions	2025 Total
		£	£	£
Mr Thomas Watson	Governing document provision	28,907	1,556	30,463

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the previous year.

Thomas Watson was paid for his work as a pastor of the church.

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£
Other Expenses	-	69

Number of trustees reimbursed for expenses during the year was 0 (2024: 1)

21. Related Party Disclosures

Grace Watson

Wife to Thomas Watson

Received a salary of £12,309 and pension of £443 for pastoral work.

22. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Aspire Church
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	90,018	78,263
Gift aid	9,562	8,064
	<u>99,580</u>	<u>86,327</u>
Investments		
Bank interest receivable	444	1,006
	<u>444</u>	<u>1,006</u>
Other		
Other income	-	124
	<u>-</u>	<u>124</u>
	<u>100,024</u>	<u>87,457</u>
EXPENDITURE ON:		
Charitable Activities:		
Charitable activities		
Rental	(21,001)	(18,000)
Materials	(9)	(219)
Storage expenses	(249)	(3,444)
Trustees' salaries	(28,907)	-
Trustees' pensions - defined contribution schemes	(1,556)	-
Wages and salaries	(12,309)	(24,722)
Employers pensions - defined contribution schemes	(443)	(890)
Travel and subsistence expenses	(7,440)	(9,527)
Pastor's benefits & recruitment	(2,819)	(10,537)
Mileage	(491)	(593)
Computer software, IT consumables and maintenance	(287)	(202)
Insurance	(541)	(525)
Data and telecommunications costs	(395)	(378)
Consumable items	(7)	(107)
Printing, postage and stationery	(230)	(32)
Subscriptions & Licences	(1,212)	(1,183)
Other direct costs	2	-
Grants to institutions	(954)	(664)
Grants to individuals	(3)	(150)
Bank charges	(64)	(64)
Sunday school, creche & youth	(754)	(1,106)
Visiting speaker costs	(628)	(1,847)
Outreach & events	(287)	(1,329)
Community food & drink	(619)	(1,907)
Trustees honorarium	-	(300)
Website costs	(399)	(538)

...CONTINUED

Aspire Church
Detailed Statement of Financial Activities (including Income and Expenditure Account)
(continued)
For The Year Ended 31 August 2025

Independent examiner's fees	-	(1,575)
Depreciation of plant and machinery	(958)	(1,278)
Depreciation of fixtures and fittings	(32)	(38)
Independent examiner's fees	(1,620)	-
Other governance costs	(136)	(209)
	(84,348)	(81,364)
	(84,348)	(81,364)
NET INCOME	15,676	6,093

ASPIRE CHURCH

England & Wales - Charity number 1120154

Accounts

Aspire Church

Charity No. 1120154

Company No. 03831962

Trustees' Report and Unaudited Accounts

31 August 2024

Aspire Church
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Aspire Church
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 August 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03831962

Charity No. 1120154

Formerly New Harvest Christian Fellowship. The name of the charity was changed to Aspire Church in September 2021.

Registered Office

31 Brook Drive
Whitefield
Manchester
M45 8FR

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

J.V. Davies
A.J. Drury
D.U. Whittingham

Company Secretary

A.J. Drury

Accountants

Spencer Accounting Services
65 Arnfield Road
Withington
Manchester
M20 4AG

Bankers

Barclays Bank
Manchester City Office
PO Box 357
51 Mosley Street
Manchester
M60 2AU

Solicitors

Brabners LLP
Horton House
Exchange Flags
Liverpool
L2 3YL

Aspire Church Trustees Annual Report

Aim and Purposes

The trustees of Aspire Church, in co-operation with the Pastor, direct and oversee the mission of Aspire Church, pastoral, social and spiritual, within the Charity's stated objects.

Structure, Governance and Management

The charity is structured as a charitable company, registered in the UK as a charity with the Charity Commission and as a charitable limited company with Companies House. The conduct and structure of the charity is defined and regulated by the Articles and Memoranda of Association lodged with and held by these bodies.

Appointment of Trustees

The appointment of trustees and other officers of the Charity is by election following recommendation of a candidate by the existing Directors. Trustees at present are the same as Directors. The board consists of no fewer than three and no more than five Directors. The current membership is three.

The trustees are responsible for making decisions on all matters of general concern and importance to the Charity including evaluating new ministry opportunities and deciding how the funds of the Charity are to be spent. The full board of trustees met once during the year, business meetings were also held at which two or more trustees were present to progress specific issues such as the preparation of the annual report and accounts.

Objectives and Activities

The Charity's objects are defined in our Memoranda of Association:

- Promoting, supporting and establishing Christian churches within the UK and worldwide
- Relieving those in need or hardship including those who are aged, sick or distressed within the UK and worldwide
- Providing and promoting education, advice, information or support services beneficial to the community within the UK and worldwide
- Promoting or fulfilling other charitable purposes beneficial to the community in the UK or worldwide as the trustees may from time to time see fit

When planning our activities for the year the Pastor and trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The trustees are committed to enabling as many people as possible to worship at our churches and become part of our faith community. This includes considering how our services and other activities can serve and involve the many different groups within our locality, our city and the surrounding areas.

Our aim is that as many people as possible have their lives impacted by the gospel of Jesus Christ and we are always seeking ways to bring this message to the wider community in the form of both practical relief and teaching. Biblical teaching provides people with inter-personal and practical resources to improve their lives and relationships and also equips them to face life's challenges. In particular, we try to enable ordinary people to live out their faith through worship and prayer, learning about the Gospel and providing opportunities for practical Christian service and involvement. These opportunities include the various outreach projects and programmes operated by the Charity as an outworking of our Christian concern for those in need:

- Sunday School programme
- 'Yth' youth programme
- Men's Discipleship meetings
- Bible Study group and supporting resources
- Marriage counselling and family support
- Pastoral care team

Aspire Church Trustees Annual Report

- Worship and music groups

These projects and programmes are provided for the benefit of both church members and the wider public equally and without restriction.

Achievements and Performance

Leadership and Governance

The focus of our church has been and still is on helping people with gospel resources and personal interaction. The leadership of the church remains committed to spreading the gospel message wherever opportunities present themselves.

In the past year, we have initiated a programme that provides leadership opportunities to a diversity of individuals. A couple of examples of this includes Sunday preaching, giving mini-teachings as we take up the offering, teaching Sunday school and leading youth classes.

Worship and Prayer

Throughout the year, we continued to offer Pentecostal teaching and worship, both in-person and online. In addition to our lively worship services where we offer Bible based teaching and preaching, we held Prayer and Praise nights that were well attended by adults as well as young people.

Our Wednesday night services, now named Connection Services, offer an intimate setting with acoustic guitar worship and small group Bible study.

In the past year, Pastors from successful churches in the U.S. have come to help teach and encourage our congregation. These meetings include Sunday services, Men's meetings, and Marriage seminars. Church members, from these congregations, also came along with the pastors and their fellowship and friendship have strengthened our church.

Mission and Evangelism

We are a local church with a world vision, and in accordance with our objectives have continued to support other churches and ministries around the world in response to Christ's great commission.

Aspire church is a participating church with SHIFT Ministries, a collective of churches located in various countries. We attend leadership conferences and seminars and assist with missions and church plants in various ways.

Youth Group

Our youth group continued on Friday nights and some of the local young people in the area started attending with some attending Sunday worship services. Some of our Yth members have aged out of the group but continue on as leaders and participants. This has strengthened the group and contributes to one of the overall goals of the church which is to train future leaders.

Women's Group

Our women's fellowship meetings have consisted of get togethers, both corporately and individually. A New Year fellowship brunch was enjoyed by all who attended.

Church Premises

St Aidans church, Littleton Road, Lower Kersal has been our church home since 2021. We use the church on Wednesday and Friday evenings, Sunday mornings and once a month Saturday meetings. The people of St Aidans and the Lower Kersal Young Adults group have helped us immensely by giving us space for storage and their improved maintenance of the building. We are still saving money to let or buy a permanent location in the future.

Aspire Church Trustees Annual Report

Online Ministry and Multimedia

The internet livestream broadcasts of our Sunday services continue to serve those unable to attend due to sickness or having to care for others.

Our podcast system continues to automatically publish every sermon, including the live-streamed ones, to subscribers on any mobile device and hosts them in an online sermon library freely available to all. The automated system also announces each new recording on our various social media feeds as soon as it becomes available. This has continued to prove very popular with many taking the opportunity to 'listen again' to popular messages and new people have visited the church who first heard our services online. We have also had enquiries from other churches about the system.

The online ministry is useful for those who are away at university and remote job assignments. The livestreams and podcasts have been an excellent tool for evangelism as members share links amongst friends and families as well as posting to social media sites.

Marriage Counselling and Family Support

Our Marriage and Family ministry continues with Pastor Tom offering prayer and advice to those with family needs. Prepare-Enrich continues to be offered to couples in need and for those desiring pre-marital counselling.

Pastoral Care Team

Our Pastoral Care Team provides the framework for the church's pastoral care by greeting visitors and keeping in touch with individuals and families both within the congregation and the surrounding communities. Needs identified during these encounters have been referred to the appropriate ministry team and to the Pastor throughout the year and have included requests for prayer, counselling, home and hospital visits and emergency food parcels.

Sunday School and Youth Ministry

In the past year, we consider our Sunday School ministry very successful. Considering our limited space our volunteers have done very well in maintaining order whilst teaching kids about Jesus as well as life skills. We have added 2 new master teachers to the rota. We also have numerous volunteers that help on any given Sunday.

Youth Group

We hold weekly meetings that are often led by teens in the group. One of our original teens, now an adult, has joined the leadership team and is now giving lessons in rotation with the other teachers. Singing, learning the Bible, asking questions and some spirited debates are all part of the group activities. Christian Movie Night has been popular with many young people attending. Social Night with games and fellowship are helpful in bringing variety to the group. This past year we've added some variety nights, including poetry cupcake making contests and the like. These include unique Bible themes and have been well liked.

Gift Aid Scheme

Our Gift Aid giving scheme has continued to bring in useful additional funds. Most of our regular givers use the scheme and we are able to claim further sums through the Gift Aid Small Donation Scheme. A total of £32,055 has been given through these routes this year, resulting in an additional income for the Charity of £8,179.81.

Support and Volunteers

The charity is supported both financially and practically by the congregation members of Aspire Church.

Aspire Church
Trustees Annual Report

In accordance with the Biblical principle of Tithing, many congregation members dedicate 10% of their income to the work of the charity. Many of these also participate in the Gift-Aid scheme making their support even more effective.

The day-to-day work of the charity and its various practical ministry projects is undertaken by volunteers; and the trustees would like to take this opportunity to recognise and applaud the valuable work being done by so many.

Policies

The charity holds a deposit account into which funds are regularly set aside for projects and contingency. Our policy is to maintain a minimum deposit balance of £1000 to cover emergencies. During the year we have increased our total cash reserves to £114,652 in order to save for a future building and to act as a confidence buffer against unforeseen cash flow issues.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have assessed the charity's ability to continue as a going concern and are satisfied that there are no material uncertainties that would cast doubt on the charity's ability to continue operating for at least the next twelve months from the date of these accounts. The accounts are prepared on the assumption that the charity will continue in operation.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



A.J. Drury
Company Secretary
16 May 2025

Aspire Church

Independent Examiners Report

Independent Examiner's Report to the trustees of Aspire Church

I report to the charity trustees on my examination of the financial statements of Aspire Church for the year ended 31 August 2024.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.



Michael Spencer MAAT
Spencer Accounting Services
65 Arnfield Road
Wit hington
Manchester

M20 4AG
16 May 2025

Aspire Church
Statement of Financial Activities
for the year ended 31 August 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments					
from:					
Donations and legacies	4	86,326	-	86,326	68,297
Investments	5	1,006	-	1,006	440
Other	6	124	-	124	-
Total		87,456	-	87,456	68,737
Expenditure on:					
Charitable activities	7	79,998	49	80,047	82,686
Other	8	1,316	-	1,316	1,440
Total		81,314	49	81,363	84,126
Net gains on investments		-	-	-	-
Net income/(expenditure)	9	6,142	(49)	6,093	(15,389)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		6,142	(49)	6,093	(15,389)
Other gains and losses					
Net movement in funds		6,142	(49)	6,093	(15,389)
Reconciliation of funds:					
Total funds brought forward		117,356	99	117,455	132,845
Total funds carried forward		123,498	50	123,548	117,456

Aspire Church
Summary Income and Expenditure Account
for the year ended 31 August 2024

	2024	2023
	£	£
Income	86,450	68,297
Interest and investment income	1,006	440
Gross income for the year	<u>87,456</u>	<u>68,737</u>
Expenditure	80,047	82,686
Depreciation and charges for impairment of fixed assets	1,316	1,440
Total expenditure for the year	<u>81,363</u>	<u>84,126</u>
Net income/(expenditure) before tax for the year	6,093	(15,389)
Net income /(expenditure)for the year	<u><u>6,093</u></u>	<u><u>(15,389)</u></u>

Aspire Church
Balance Sheet
at 31 August 2024

Company No.	03831962	Notes	2024	2023
			£	£
Fixed assets				
	Tangible assets	12	4,045	4,438
			<u>4,045</u>	<u>4,438</u>
Current assets				
	Debtors	13	9,673	7,787
	Cash at bank and in hand		114,652	107,105
			<u>124,325</u>	<u>114,892</u>
	Creditors: Amount falling due within one year	14	(4,822)	(1,874)
	Net current assets		<u>119,503</u>	<u>113,018</u>
	Total assets less current liabilities		<u>123,548</u>	<u>117,456</u>
	Net assets excluding pension asset or liability		<u>123,548</u>	<u>117,456</u>
	Total net assets		<u><u>123,548</u></u>	<u><u>117,456</u></u>
The funds of the charity				
	Restricted funds	15		
	Restricted income funds		50	99
			<u>50</u>	<u>99</u>
	Unrestricted funds	15		
	General funds		123,498	117,356
			<u>123,498</u>	<u>117,356</u>
	Reserves	15		
	Total funds		<u><u>123,548</u></u>	<u><u>117,456</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

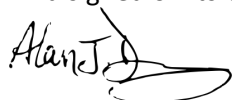
For the year ended 31 August 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 16 May 2025

And signed on its behalf by:



A.J. Drury

Trustee

16 May 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal. Small amounts are given from time to time and Restricted Funds kept for such, though none are of any material amount or held for any great length of time.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Aspire Church

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Equipment	25% Reducing balance
Fixtures & Fittings	15% Reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	68,297	-	68,297
Investments	440	-	440
Total	<u>68,737</u>	<u>-</u>	<u>68,737</u>
Expenditure on:			
Charitable activities	82,686	-	82,686
Other	1,440	-	1,440
Total	<u>84,126</u>	<u>-</u>	<u>84,126</u>
Net income	<u>(15,389)</u>	<u>-</u>	<u>(15,389)</u>
Net income before other gains/(losses)	<u>(15,389)</u>	<u>-</u>	<u>(15,389)</u>
Other gains and losses:			
Net movement in funds	<u>(15,389)</u>	<u>-</u>	<u>(15,389)</u>
Reconciliation of funds:			
Total funds brought forward	132,746	99	132,845
Total funds carried forward	<u><u>117,357</u></u>	<u><u>99</u></u>	<u><u>117,456</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Offerings & Donations Received	78,262	78,262	60,261
Gift Aid	8,064	8,064	8,036
	<u>86,326</u>	<u>86,326</u>	<u>68,297</u>

5 Income from investments

	Unrestricted £	Total 2024 £	Total 2023 £
	1,006	1,006	440
	<u>1,006</u>	<u>1,006</u>	<u>440</u>

6 Other income

Unrestricted	Total 2024	Total 2023
£	£	£
124	124	-
<u>124</u>	<u>124</u>	<u>-</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
	£	£	2024	2023
	£	£	£	£
Salaries	24,722		24,722	24,030
Pensions	890		890	844
Pastor's Benefits	10,537		10,537	9,450
Mileage	593		593	428
Rent	18,000		18,000	18,000
Sunday School	532		532	369
Youth	574		574	598
Ministry Resources	219		219	207
Conferences	0		0	3,067
Travel & Subsistence	9,527		9,527	15,651
Website	538		538	365
Comp S/ware & Consumables	202		202	255
Community Food & Drink	1,907		1,907	772
Visiting Speaker Costs	1,847		1,847	484
Trustee Honararium	300		300	450
Telecommunications	378		378	343
Insurance	525		525	482
Post, Print, Stationery	32		32	236
Repairs & Renewals	107		107	69
Pastoral Care	0		0	188
Outreach & Events	1,280	49	1,329	174
Travel Insurance*	0		0	644
Accountancy & Ind Exam	1,575		1,575	1,540
Licences & Subscriptions	1,183		1,183	757
Governance	209		209	107
Storage	3,444		3,444	2,867
Gifts to Overseas Churches	664		664	245
Gifts to Individuals	150		150	0
Bank & Credit Card Charges	64		64	64
	<u>79,999</u>	<u>49</u>	<u>80,047</u>	<u>82,686</u>

*moved to Travel & Subsistence in 2024

Aspire Church
Notes to the Accounts

8 Other expenditure

	Unrestricted	Total	Total
	£	2024	2023
		£	£
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,316	1,316	1,440
	<u>1,316</u>	<u>1,316</u>	<u>1,440</u>

9 Net income/(expenditure) before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,316	1,440
Independent Examiner's fee	475	450
Other fees paid to the auditor or independent examiner	1,100	750
Ex-gratia payments	300	450

10 Trustee remuneration and expenses

One or more of the trustees has been paid expenses in the current or prior periods.

	2024	2023
	Number	Number
Number of trustees paid expenses	1	3
The nature of the reimbursed expenses	Travel & subsistence, mainly on training, pastoral and outreach activities. A further £150 each was paid to both Dave Whittingham and Alan Drury as an honorarium for preaching at Sunday services.	
	£	£
Total expenses reimbursed to trustees	69	11,232

11 Staff costs

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

Total employee benefits received by key management personnel	25,612	24,874
--	--------	--------

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

	2024	2023
	Number	Number
	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

A pension scheme is provided for staff in accordance with the autoenrolment requirements.

12 Tangible fixed assets

	Equipment	Fixtures & Fittings	Total
	£	£	£
Cost or revaluation			
At 1 September 2023	21,098	964	22,062
Additions	924	-	924
At 31 August 2024	<u>22,022</u>	<u>964</u>	<u>22,986</u>
Depreciation and impairment			
At 1 September 2023	16,912	713	17,625
Depreciation charge for the year	1,278	38	1,316
At 31 August 2024	<u>18,190</u>	<u>751</u>	<u>18,941</u>
Net book values			
At 31 August 2024	<u>3,832</u>	<u>213</u>	<u>4,045</u>
At 31 August 2023	<u>4,186</u>	<u>251</u>	<u>4,438</u>
13 Debtors			
	2024		2023
	£		£
Prepayments and accrued income	9,673		7,787
	<u>9,673</u>		<u>7,787</u>
14 Creditors:			
amounts falling due within one year			
	2024		2023
	£		£
Bank loans and overdrafts	3,103		-
Accruals	1,719		1,874
	<u>4,822</u>		<u>1,874</u>

Aspire Church
Notes to the Accounts

15 Movement in funds

	At 1 September 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2024 £
Restricted funds:				
Restricted income funds:				
Homeless	50	-	-	50
Food Project	49	-	(49)	0
<i>Total</i>	<u>99</u>	<u>-</u>	<u>(49)</u>	<u>50</u>
Unrestricted funds:				
General funds	117,356	87,456	(81,314)	123,498
Total funds	<u><u>117,455</u></u>	<u><u>87,456</u></u>	<u><u>(81,363)</u></u>	<u><u>123,548</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Homeless Supporting the needs of the homeless
Food Project Providing food for those in need

16 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	4,045	4,045
Net current assets	119,503	119,503
	<u><u>123,548</u></u>	<u><u>123,548</u></u>

17 Reconciliation of net debt

	At 1 September 2023 £	Cash flows £	At 31 August 2024 £
Cash and cash equivalents	107,105	7,547	114,652
	<u>107,105</u>	<u>7,547</u>	<u>114,652</u>
Net debt	<u><u>107,105</u></u>	<u><u>7,547</u></u>	<u><u>114,652</u></u>

18 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Aspire Church
Detailed Statement of Financial Activities
for the year ended 31 August 2024

	Unrestrict ed funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Offerings & Donations Received	78,262	-	78,262	60,261
Gift Aid	8,064	-	8,064	8,036
	<u>86,326</u>	<u>-</u>	<u>86,326</u>	<u>68,297</u>
Investments				
	1,006	-	1,006	440
	<u>1,006</u>	<u>-</u>	<u>1,006</u>	<u>440</u>
Other				
	124	-	124	-
	<u>124</u>	<u>-</u>	<u>124</u>	<u>-</u>
Total income and endowments	87,456	-	87,456	68,737
Expenditure on:				
Charitable activities				
	79,998	49	80,047	82,686
	<u>79,998</u>	<u>49</u>	<u>80,047</u>	<u>82,686</u>
Total of expenditure on charitable activities	79,998	49	80,047	82,686
General administrative costs, including depreciation and amortisation				
Depreciation of Equipment	1,278	-	1,278	1,396
Depreciation of Fixtures & Fittings	38	-	38	44
	<u>1,316</u>	<u>-</u>	<u>1,316</u>	<u>1,440</u>
Total of expenditure of other costs	1,316	-	1,316	1,440
Total expenditure	81,314	49	81,363	84,126
Net gains on investments	-	-	-	-
	<u>6,142</u>	<u>(49)</u>	<u>6,093</u>	<u>(15,389)</u>
Net income/(expenditure)	6,142	(49)	6,093	(15,389)
Net income/(expenditure) before other gains/(losses)	6,142	(49)	6,093	(15,389)
Other Gains	-	-	-	-
	<u>6,142</u>	<u>(49)</u>	<u>6,093</u>	<u>(15,389)</u>
Net movement in funds	6,142	(49)	6,093	(15,389)
Reconciliation of funds:				
Total funds brought forward	117,356	99	117,455	132,845

Aspire Church

Detailed Statement of Financial Activities

Total funds carried forward

<u>123,498</u>	<u>50</u>	<u>123,548</u>	<u>117,456</u>
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ASPIRE CHURCH

England & Wales - Charity number 1120154

Accounts

Aspire Church

Charity No. 1120154

Company No. 03831962

Trustees' Report and Unaudited Accounts

31 August 2023

Aspire Church
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Detailed Statement of Financial Activities	19 to 20

Aspire Church
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 August 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03831962

Charity No. 1120154

Formerly New Harvest Christian Fellowship. The name of the charity was changed to Aspire Church in September 2021.

Registered Office

31 Brook Drive
Whitefield
Manchester
M45 8FR

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

J.V. Davies
A.J. Drury
D.U. Whittingham

Company Secretary

A.J. Drury

Accountants

Spencer Accounting Services
65 Arnfield Road
Withington
Manchester
M20 4AG

Bankers

Barclays Bank
Manchester City Office
PO Box 357
51 Mosley Street
Manchester
M60 2AU

Solicitors

Brabners LLP
Horton House

Aspire Church

Trustees Annual Report

Exchange Flags

Liverpool

L2 3YL

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Aim and Purposes

The trustees of Aspire Church, in co-operation with the Pastor, direct and oversee the mission of Aspire Church, pastoral, social and spiritual, within the Charity's stated objects.

Structure, Governance and Management

The charity is structured as a charitable company, registered in the UK as a charity with the Charities Commission and as a charitable limited company with Companies House. The conduct and structure of the charity is defined and regulated by the Articles and Memoranda of Association lodged with and held by these bodies.

Appointment of Trustees

The appointment of trustees and other officers of the Charity is by election following recommendation of a candidate by the existing Directors. Trustees at present are the same as Directors. The board consists of no fewer than three and no more than five Directors. The current membership is three.

The trustees are responsible for making decisions on all matters of general concern and importance to the Charity including evaluating new ministry opportunities and deciding how the funds of the Charity are to be spent. The full board of trustees met once during the year, business meetings were also held at which two or more trustees were present to progress specific issues such as the preparation of the annual report and accounts.

Objectives and Activities

The Charity's objects are defined in our Memoranda of Association:

- Promoting, supporting and establishing Christian churches within the UK and worldwide
- Relieving those in need or hardship including those who are aged, sick or distressed within the UK and worldwide
- Providing and promoting education, advice, information or support services beneficial to the community within the UK and worldwide
- Promoting or fulfilling other charitable purposes beneficial to the community in the UK or worldwide as the trustees may from time to time see fit

When planning our activities for the year the Pastor and trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The trustees are committed to enabling as many people as possible to worship at our churches and become part of our faith community. This includes considering how our services and other activities can serve and involve the many different groups within our locality, our city and the surrounding areas.

Aspire Church Trustees Annual Report

Our aim is that as many people as possible have their lives impacted by the gospel of Jesus Christ and we are always seeking ways to bring this message to the wider community in the form of both practical relief and teaching. Biblical teaching provides people with inter-personal and practical resources to improve their lives and relationships and also equips them to face life's challenges. In particular, we try to enable ordinary people to live out their faith through worship and prayer, learning about the Gospel and providing opportunities for practical Christian service and involvement. These opportunities include the various outreach projects and programmes operated by the Charity as an outworking of our Christian concern for those in need:

- Sunday School programme
- ‘Yth’ youth programme
- Men's Discipleship meetings
- Bible Study group and supporting resources
- Marriage counselling and family support
- Pastoral care team
- Worship and music groups

These projects and programmes are provided for the benefit of both church members and the wider public equally and without restriction.

Achievements and Performance

Leadership and Governance

The focus of our church has been and still is on helping people with gospel resources and personal interaction. The leadership of the church remains committed to spreading the gospel message wherever opportunities present themselves.

Worship and Prayer

Throughout the year, we continued to offer Pentecostal teaching and worship, both in-person and online. In addition to our lively worship services where we offer Bible based teaching and preaching, we held Prayer and Praise nights that were well attended by adults as well as young people.

Our Wednesday night services, now named Connection Services, offer an intimate setting with acoustic guitar worship and interactive Bible teaching.

Mission and Evangelism

We are a local church with a world vision, and in accordance with our objectives have continued to support other churches and ministries around the world in response to Christ's great commission.

Youth Group

Our youth group continued on Friday nights and some of the local young people in the area started attending with some attending Sunday worship services. Some of our Yth members have aged out of the group but continue on as leaders and participants. This has strengthened the group and contributes to one of the overall goals of the church which is to train future leaders.

Women's Bible Study

We've held women's Bible studies on various Saturday mornings that were well attended. The video teaching combined with group Q&A was helpful for the attendees.

Aspire Church

Trustees Annual Report

Church Premises

We continue to hold our services and other meetings at St Aidans church, Littleton Road, Lower Kersal. We remain grateful to St Aidans for allowing us to utilise their church building as we search for a more permanent location. We also use St Aidans building for one Saturday a month to hold various meetings.

Online Ministry and Multimedia

The internet livestream broadcasts of our Sunday services continue to serve those unable to attend due to sickness or having to care for others.

Our podcast system continues to automatically publish every sermon, including the livestreamed ones, to subscribers on any mobile device and hosts them in an online sermon library freely available to all. The automated system also announces each new recording on our various social media feeds as soon as it becomes available. This has continued to prove very popular with many taking the opportunity to 'listen again' to popular messages and new people have visited the church who first heard our services online. We have also had enquiries from other churches about the system.

The online ministry is useful for those who are away at university and remote job assignments. The livestreams and podcasts have been an excellent tool for evangelism as members share links amongst friends and families as well as posting to social media sites.

Marriage Counselling and Family Support

Our Marriage and Family ministry continues with Pastor Tom offering prayer and advice to those with family needs. Prepare-Enrich continues to be offered to couples in need and for those desiring pre-marital counselling.

Pastoral Care Team

Our Pastoral Care Team provides the framework for the church's pastoral care by greeting visitors and keeping in touch with individuals and families both within the congregation and the surrounding communities. Needs identified during these encounters have been referred to the appropriate ministry team and to the Pastor throughout the year and have included requests for prayer, counselling, home and hospital visits and emergency food parcels.

Sunday School and Youth Ministry

We've purchased a large screen television that allows us to use Superbook Academy video curriculum. The children have enjoyed the included worship and teachings.

Youth Group

We hold weekly meetings that are often led by teens in the group. Singing, learning the Bible, asking questions and some spirited debates are all part of the group activities. Christian Movie Night has been popular with many young people attending. Social Night with games and fellowship are helpful in bringing variety to the group.

Gift Aid Scheme

Our Gift Aid giving scheme (HMRC reference XT27713 effective from 20th February 2008) has continued to bring in useful additional funds. Most of our regular givers use the scheme, and £25,134 has been given under the scheme this year resulting in an additional income for the Charity of £6,283.

Support and Volunteers

Aspire Church

Trustees Annual Report

The charity is supported both financially and practically by the congregation members of Aspire Church..

In accordance with the Biblical principle of Tithing, many congregation members dedicate 10% of their income to the work of the charity. Many of these also participate in the Gift-Aid scheme making their support even more effective.

The day-to-day work of the charity and its various practical ministry projects is undertaken by volunteers; and the trustees would like to take this opportunity to recognise and applaud the valuable work being done by so many.

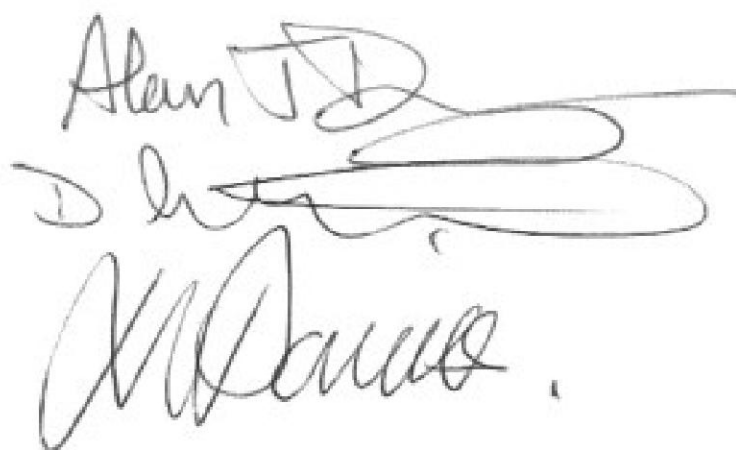
Policies

The charity holds a deposit account into which funds are regularly set aside for projects and contingency. Our policy is to maintain a minimum deposit balance of £1000 to cover emergencies. From the start of the year we continued to hold a reserve of £32,000 as a confidence buffer against unforeseen cash flow issues.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A.J. Drury
Company Secretary
12 May 2024



Aspire Church

Independent Examiners Report

Independent Examiner's Report to the trustees of Aspire Church

I report to the charity trustees on my examination of the financial statements of Aspire Church for the year ended 31 August 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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

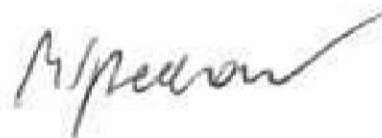
Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.



Michael Spencer MAAT
Spencer Accounting Services
65 Arnfield Road
Withington
Manchester

M20 4AG
12 May 2024

Aspire Church
Statement of Financial Activities
for the year ended 31 August 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	3	68,297	-	68,297	79,455
Investments	4	440	-	440	6
Other	5	-	-	-	874
Total		68,737	-	68,737	80,335
Expenditure on:					
Charitable activities	6	82,686	-	82,686	84,286
Other	7	1,440	-	1,440	1,420
Total		84,126	-	84,126	85,706
Net gains on investments		-	-	-	-
Net expenditure	8	(15,389)	-	(15,389)	(5,371)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(15,389)	-	(15,389)	(5,371)
Other gains and losses					
Net movement in funds		(15,389)	-	(15,389)	(5,371)
Reconciliation of funds:					
Total funds brought forward		132,746	99	132,845	138,216
Total funds carried forward		117,357	99	117,456	132,845

Aspire Church
 Summary Income and Expenditure Account
 for the year ended 31 August 2023

	2023	2022
	£	£
Income	68,297	80,329
Interest and investment income	440	6
Gross income for the year	<u>68,737</u>	<u>80,335</u>
Expenditure	82,686	85,706
Depreciation and charges for impairment of fixed assets	1,440	1,420
Total expenditure for the year	<u>84,126</u>	<u>87,126</u>
Net expenditure before tax for the year	<u>(15,389)</u>	<u>(6,791)</u>
Net expenditure for the year	<u>(15,389)</u>	<u>(6,791)</u>

Aspire Church
Balance Sheet
at 31 August 2023

Company No. 03831962	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	4,438	5,340
		<u>4,438</u>	<u>5,340</u>
Current assets			
Debtors	12	7,787	7,218
Cash at bank and in hand		107,105	121,887
		<u>114,892</u>	<u>129,105</u>
Creditors: Amount falling due within one year	13	(1,874)	(1,600)
Net current assets		<u>113,018</u>	<u>127,505</u>
Total assets less current liabilities		<u>117,456</u>	<u>132,845</u>
Net assets excluding pension asset or liability		<u>117,456</u>	<u>132,845</u>
Total net assets		<u>117,456</u>	<u>132,845</u>
The funds of the charity			
Restricted funds			
Restricted income funds	14	99	99
		<u>99</u>	<u>99</u>
Unrestricted funds			
General funds	14	117,357	132,746
		<u>117,357</u>	<u>132,746</u>
Reserves			
	14		
Total funds		<u>117,456</u>	<u>132,845</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 August 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 12 May 2024

And signed on its behalf by:

A.J. Drury
Trustee
12 May 2024



The image shows three handwritten signatures in black ink. The top signature is 'A.J. Drury', the middle one is illegible, and the bottom one is 'A.W. Davies'.

Aspire Church

Notes to the Accounts

for the year ended 31 August 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal. Small amounts are given from time to time and Restricted Funds kept for such, though none are of any material amount or held for any great length of time.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Equipment	25% Reducing balance
Fixtures & Fittings	15% Reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Aspire Church
Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Aspire Church
Notes to the Accounts

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Offerings & Donations Received	60,261	60,261	70,995
Gift Aid	8,036	8,036	8,460
	<u>68,297</u>	<u>68,297</u>	<u>79,455</u>

4 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
	440	440	6
	<u>440</u>	<u>440</u>	<u>6</u>

5 Other income

	Total 2023	Total 2022
	£	£
	-	874
	<u>-</u>	<u>874</u>

Aspire Church
Notes to the Accounts

6 Expenditure on charitable activities

	Unrestricted	Total	Total
	£	2023	2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Salaries	24,030	24,030	25,387
Pensions	844	844	372
Pastor's Benefits	9,450	9,450	15,159
Mileage	428	428	-
Rent	18,000	18,000	16,550
Sunday School	369	369	220
Youth	598	598	273
Ministry Resources	207	207	395
Conferences	3,067	3,067	394
Travel & Subsistence	15,651	15,651	7,276
Website	365	365	197
Comp S/ware & Consumables	255	255	565
Community Food & Drink	772	772	585
Visiting Speaker Costs	484	484	1,467
Trustee Honararium	450	450	785
Telecommunications	343	343	498
Insurance	482	482	620
Post, Print, Stationery	236	236	435
Repairs & Renewals	69	69	28
Pastoral Care	188	188	-
Outreach & Events	174	174	520
Travel Insurance	644	644	-
Accountancy & Ind Exam	1,540	1,540	1,350
Licenses & Subscriptions	757	757	315
Governance	107	107	30
Storage	2,867	2,867	2,997
Gifts to Overseas Churches	245	245	1,019
Bank & Credit Card Charges	64	64	64
	82,686	82,686	84,286
<i>Governance costs</i>			
	<u>82,686</u>	<u>82,686</u>	<u>84,286</u>

Aspire Church
Notes to the Accounts

7 Other expenditure

	Unrestricted	Total	Total
	£	2023	2022
	£	£	£
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,440	1,440	1,420
	<u>1,440</u>	<u>1,440</u>	<u>1,420</u>

8 Net expenditure before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,440	1,420
Independent Examiner's fee	450	395
Other fees paid to the auditor or independent examiner	750	940
Ex-gratia payments	450	785
Trustees were paid ex-gratia payments for speaking at church events.		

9 Trustee remuneration and expenses

One or more of the trustees has been paid expenses in the current or prior periods.

	2023	2022
	Number	Number
Number of trustees paid expenses	3	3
The nature of the reimbursed expenses	Travel & subsistence, mainly on training, pastoral and outreach activities.	
	£	£
Total expenses reimbursed to trustees	11,232	7,276

10 Staff costs

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

Total employee benefits received by key management personnel	24,874	24,472
--	--------	--------

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

	2023	2022
	Number	Number
	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

A pension scheme is provided for staff in accordance with the autoenrolment requirements.

Aspire Church
Notes to the Accounts

11 Tangible fixed assets

	Equipment	Fixtures & Fittings	Total
	£	£	£
Cost or revaluation			
At 1 September 2022	20,561	964	21,525
Additions	538	-	538
At 31 August 2023	<u>21,099</u>	<u>964</u>	<u>22,063</u>
Depreciation and impairment			
At 1 September 2022	15,516	669	16,185
Depreciation charge for the year	1,396	44	1,440
At 31 August 2023	<u>16,912</u>	<u>713</u>	<u>17,625</u>
Net book values			
At 31 August 2023	<u>4,187</u>	<u>251</u>	<u>4,438</u>
At 31 August 2022	<u>5,045</u>	<u>295</u>	<u>5,340</u>
12 Debtors			
	2023		2022
	£		£
Prepayments and accrued income	7,787		7,218
	<u>7,787</u>		<u>7,218</u>
13 Creditors:			
amounts falling due within one year			
	2023		2022
	£		£
Accruals	1,874		1,600
	<u>1,874</u>		<u>1,600</u>

Aspire Church
Notes to the Accounts

14 Movement in funds

	At 1 September 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2023 £
Restricted funds:				
Restricted income funds:				
Homeless	50	-	-	50
Food Project	49	-	-	49
<i>Total</i>	<u>99</u>	<u>-</u>	<u>-</u>	<u>99</u>
Unrestricted funds:				
General funds	132,746	68,737	(84,126)	117,357
Total funds	<u>132,845</u>	<u>68,737</u>	<u>(84,126)</u>	<u>117,456</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Homeless

Supporting the needs of the homeless

Food Project

Providing food for those in need

15 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	4,438	4,438
Net current assets	113,018	113,018
	<u>117,456</u>	<u>117,456</u>

16 Reconciliation of net debt

	At 1 September 2022 £	Cash flows £	At 31 August 2023 £
Cash and cash equivalents	121,887	(14,782)	107,105
	<u>121,887</u>	<u>(14,782)</u>	<u>107,105</u>
Net debt	<u>121,887</u>	<u>(14,782)</u>	<u>107,105</u>

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Aspire Church
Detailed Statement of Financial Activities
for the year ended 31 August 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Offerings & Donations Received	60,261	-	60,261	70,995
Gift Aid	8,036	-	8,036	8,460
	<u>68,297</u>	<u>-</u>	<u>68,297</u>	<u>79,455</u>
Investments				
	440	-	440	6
	<u>440</u>	<u>-</u>	<u>440</u>	<u>6</u>
Other				
	-	-	-	874
	<u>-</u>	<u>-</u>	<u>-</u>	<u>874</u>
Total income and endowments	68,737	-	68,737	80,335
Expenditure on:				
Charitable activities				
	82,686	-	82,686	84,286
	<u>82,686</u>	<u>-</u>	<u>82,686</u>	<u>84,286</u>
Total of expenditure on charitable activities	82,686	-	82,686	84,286
General administrative costs, including depreciation and amortisation				
Depreciation of Equipment	1,396	-	1,396	1,367
Depreciation of Fixtures & Fittings	44	-	44	53
	<u>1,440</u>	<u>-</u>	<u>1,440</u>	<u>1,420</u>
Total of expenditure of other costs	1,440	-	1,440	1,420
Total expenditure	84,126	-	84,126	85,706
Net gains on investments	-	-	-	-
	<u>(15,389)</u>	<u>-</u>	<u>(15,389)</u>	<u>(5,371)</u>
Net expenditure	(15,389)	-	(15,389)	(5,371)
Net expenditure before other gains/(losses)	(15,389)	-	(15,389)	(5,371)
Other Gains	-	-	-	-
	<u>(15,389)</u>	<u>-</u>	<u>(15,389)</u>	<u>(5,371)</u>
Net movement in funds	(15,389)	-	(15,389)	(5,371)
Reconciliation of funds:				
Total funds brought forward	132,746	99	132,845	138,216

Aspire Church
Detailed Statement of Financial Activities

Total funds carried forward

<u>117,357</u>	<u>99</u>	<u>117,456</u>	<u>132,845</u>
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ASPIRE CHURCH

England & Wales - Charity number 1120154

Accounts

ASPIRE CHURCH (formerly NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED)

SIGNIFICANT INFORMATION

Registered Company Number	3831962	
Registered Charity Number	1120154	
Names used	Aspire Church, New Harvest Church, New Harvest Christian Fellowship, NHCN & NHUK	
Trustees	Pastor Jonathan Davies (chairman) Pastor David Whittingham Pastor Alan Drury	
Secretary	Alan Drury	
Registered Office	31 Brook Drive Whitefield MANCHESTER M45 8FR	
Solicitors	Brabners LLP	Horton House Exchange Flags LIVERPOOL L2 3YL Cheshire WA4 2AH
Independent Examiner	Ian Afflick	61 Tatton Road North Heaton Moor STOCKPORT Cheshire SK4 4QX
Bankers	Barclays Bank	Manchester City Office PO Box 357 51 Mosley Street Manchester M60 2AU

**YEAR ENDED 31ST AUGUST 2022
DIRECTORS REPORT**

Aim and Purposes

The trustees of Aspire Church, in co-operation with the Pastor, direct and oversee the mission of Aspire Church in the UK, pastoral, social and spiritual, within the Charity's stated objectives and in accordance with the statement of faith of Aspire Church.

Structure, Governance and Management

The charity is structured as a charitable company, registered in the UK as a charity with the Charities Commission and as a charitable limited company with Companies House. The conduct and structure of the charity is defined and regulated by the Articles and Memoranda of Association lodged with and held by these bodies.

Appointment of Trustees

The appointment of trustees and other officers of the Charity is by election following recommendation of a candidate by the existing Directors. Trustees at present are the same as Directors. The board consists of no fewer than three and no more than five Directors. The current membership is three.

The trustees are responsible for making decisions on all matters of general concern and importance to the fellowship in the UK including evaluating new ministry opportunities and deciding on how the funds of the Charity are to be spent. The full board of trustees met once during the year and the UK-based trustees met an additional four times. Several business meetings were also held at which two or more trustees were present to progress specific issues such as the preparation of the annual report and accounts.

Objectives and Activities

The Charity's objects are defined in our Memoranda of Association:

Promoting, supporting and establishing Christian churches within the UK and worldwide

Relieving those in need or hardship including those who are aged, sick or distressed within the UK and worldwide

Providing and promoting education, advice, information or support services beneficial to the community within the UK and worldwide

Promoting or fulfilling other charitable purposes beneficial to the community in the UK or worldwide as the trustees may from time to time see fit

When planning our activities for the year the Pastor and trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The trustees are committed to enabling as many people as possible to worship at our churches and become part of our faith community. This includes considering how our services and other activities can serve and involve the many different groups within our locality, our city and the surrounding areas.

Our aim is that as many people as possible have their lives impacted by the gospel of Jesus Christ and we are always seeking ways to bring this message to the wider community in the form of both practical relief and teaching. Biblical teaching provides people with inter-personal and practical resources to improve their lives and relationships and also equips them to face life's challenges. In particular we try to enable ordinary people to live out their faith through worship and prayer, learning about the Gospel and providing opportunities for practical Christian service and involvement. These opportunities include the various outreach projects and programmes operated by the charity as an outworking of our Christian concern for those in need:

Sunday school programme

'Yth' youth programme

Men's Discipleship meetings

Bible Study group and supporting resources

Marriage counselling and family support

Care Ministry pastoral care team

Worship and music groups

**YEAR ENDED 31ST AUGUST 2022
DIRECTORS REPORT (Continued)**

These projects and programmes are provided for the benefit of both church members and the wider public equally and without restriction.

To facilitate this work it was important that we also maintain the fabric of the Church premises at 194 Chapel Street in Manchester, when it no longer became available to us.

Achievements and Performance

The Global Pandemic Subsides

At the beginning of this reporting the pandemic that affected our work in the previous year started to subside. While Covid was still an important issue for us to address the government restrictions were eased for houses of worship we able to continue holding church services and youth (Yth) meetings during the November 2021 lockdown. We continued practicing social distancing as suggested by government health agencies.

This year the trustees initially worked to deliver events and projects prepared for during the previous financial year whilst also preparing for further strategic developments to come in the year ahead.

Leadership and Governance

Working to achieve our goals have remained constant during this reporting period. With the tragic loss of our church premises and being forced into rented accommodations we pressed forward albeit with a reduced schedule. The focus of our church has been and still is on helping people with gospel and personal interaction. Fortunately, the leadership has been able to continue the work that was started at our inception.

Worship and Prayer

Throughout the year, we continued to offer Pentecostal teaching and worship, both in-person and online. Our attendance remains as it was during the previous year, but with a renewed vigour to revitalise the church. In addition to our lively worship services where offer Bible based teaching and preaching, we held Prayer and Praise nights that was well attended by adults as well as young people. again as necessary.

Our Wednesday night services, now named Connection Services offer an intimate setting with acoustic guitar worship and interactive Bible teaching.

Mission and Evangelism

We are a local church with a world vision, and in accordance with our objectives have continued to support other churches and ministries around the world in response to Christ's great commission.

Youth Group

Our youth group continued on Friday nights and some of the local young people in the area started attending with some attending Sunday worship services. The Yth drama team performed a live skit at one of our Sunday services that well received by the congregation. The Yth group is now one of our outreach groups as they invite their family and friends.

Women's Bible Study

We've held women's bible studies on various Saturday mornings that were well attended. The video teaching combined with group Q- was helpful for the attendees.

Church Premises

After the loss of the Chapel Street building that we called home for 30 years we held services at a local banquet hall for more than a year. Whilst we were grateful to have a location to worship it wasn't ideal. On 1 May 2022 we were able to move all of our meetings, Sunday worship, Wednesday Connection services, Friday Yth meetings in one location, St. Aidans Church, Littleton Road, Lower Kersal. We are grateful to St Aidans for allowing us to utilize their church building as we search for a more permanent location. We also use St Aidans building for one Saturday a month to hold various meetings.

Online Ministry and Multimedia

The internet livestream broadcasts of our Sunday services continue to prove popular serving those unable to attend due to sickness or having to care for others.

Our podcast service continues to automatically publish every sermon to subscribers on any mobile device and hosts them in an online sermon library freely available to all. The automated system also announces each new recording on our various social media feeds as soon as it becomes available. This has continued to prove very popular with many taking the opportunity to 'listen again' to popular messages and new people have visited the church who first heard our services online. We have also had enquiries from other churches about the system.

The online ministry is useful for those who are away and university and remote job assignments. The livestreams and podcasts have been an excellent tool for evangelism as members share links amongst friends and families as well as posting to social media sites.

**YEAR ENDED 31ST AUGUST 2022
DIRECTORS REPORT (Continued)**

Marriage Counselling and Family Support

Our Marriage and Family ministry continues with Pastor Tom offering prayer and advice to those with family needs. We held a Marriage Workshop offering helpful tools for couples to strengthen their marriage. Prepare-Enrich continues to be offered to couples in need and for those desiring pre-marital counselling.

Care Ministry

Our Care Ministry provides the framework for the church's pastoral care by greeting visitors and keeping in touch with individuals and families both within the congregation and the surrounding communities. Needs identified during these encounters have been referred to the appropriate ministry team and to the Pastor throughout the year and have included requests for prayer, counselling, home and hospital visits and emergency food parcels.

Sunday School & Youth Ministry

As we've now moved our new location to St Aidans our Sunday School programme is up and running. We've seen numerical growth which blesses us as we desire to help families, including children, navigate this ever-changing world. Our future goal is to start a new curriculum that uses videos to communicate a lesson with group participation.

We hold weekly Youth meetings that are often led by teens in the group. Singing, learning the Bible, asking questions and some spirited debates are all part of the group activities. We held a ten pin bowling night and Treetop Adventure golf outings for a time of fun and fellowship. St Aidans has provided table football and a pool table for the youth to use on Social nights.

Gift Aid Scheme

Our Gift Aid giving scheme (HMRC reference XT27713 effective from 20th February 2008) has continued to bring in useful additional funds. Most of our regular givers use the scheme, and £23,692 has been given under the scheme this year, resulting in an additional income for the Charity of £5,923.

Support and Volunteers

The charity is supported both financially and practically by the congregation members of New Harvest Christian Fellowship in Manchester and our daughter churches in Leeds and Nottingham.

In accordance with the Biblical principle of Tithing, a large number of congregation members dedicate 10% of their income to the work of the charity. A large number of these also participate in the Gift-Aid scheme, making their support even more effective.

The day-to-day work of the charity and its various practical ministry projects is undertaken by volunteers; and the trustees would like to take this opportunity to recognise and applaud the valuable work being done by so many.

Policies

The charity holds a deposit account into which funds are regularly set aside for projects and contingency. Our policy is to maintain a minimum deposit balance of £1,000 to cover emergencies. From the start of the year we continued to hold a reserve of £32,000, as a confidence buffer against unforeseen cash flow issues.

.....
Mr A Drury, Secretary
2nd April 2023

ASPIRE CHURCH (formerly NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED)

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST AUGUST 2022**

INCOME & EXPENDITURE	Notes	Year to 31st August 2022			Year to
		Unrestricted	Restricted	Total	31 08 21
INCOMING RESOURCES		Funds	Funds		Total
		£	£	£	£
Offerings & Donations Received	1	79,410	45	79,455	108,875
Investment Income		6	-	6	34
Other Income		874	-	874	943
TOTAL INCOMING RESOURCES		<u>80,290</u>	<u>45</u>	<u>80,335</u>	<u>109,852</u>
Less: RESOURCES EXPENDED					
<i>Direct Charitable Expenditure</i>					
Ministry Gifts & Tithes		1,668	45	1,713	-
Other Ministry Expenses		59,985		59,985	38,698
Poor Relief		20	-	20	301
Property Costs		3,087	-	3,087	11,280
		<u>64,760</u>	<u>45</u>	<u>64,805</u>	<u>50,279</u>
<i>Support</i>		12,718	-	12,718	22,568
<i>Administration</i>		8,183		8,183	12,931
TOTAL RESOURCES EXPENDED		<u>85,661</u>	<u>45</u>	<u>85,706</u>	<u>85,778</u>
NET (OUTGOING) / INCOMING RESOURCES For the Year		(5,371)	-	(5,371)	24,074
FUND BALANCES as at 1st September 2021		138,117	99	138,216	114,142
& as at 31st August 2022		<u>132,746</u>	<u>99</u>	<u>132,845</u>	<u>138,216</u>

ASPIRE CHURCH (formerly NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED)

**BALANCE SHEET
AS AT 31ST AUGUST 2022**

	Notes	31 08 22		31 08 21	
		£	£	£	£
FIXED ASSETS	3		5,341		6,600
Current Assets					
Debtors & Prepayments		7,217		12,101	
Cash at Bank		121,887		121,549	
Cash in Hand		-		45	
		<u>129,104</u>		<u>133,695</u>	
Less: Current Liabilities payable within one year					
Creditors & Accruals		(1,600)		(2,079)	
NET CURRENT ASSETS			127,504		131,616
		<u>£</u>	<u>132,845</u>	<u>£</u>	<u>138,216</u>
Represented By:					
FUNDS (Per Income & Expenditure Account)					
<i>Unrestricted</i>					
General Fund			132,746		138,117
<i>Restricted</i>	5		99		99
	5	<u>£</u>	<u>132,845</u>	<u>£</u>	<u>138,216</u>

BALANCE SHEET (continued)
DIRECTORS STATEMENTS REQUIRED BY S 249B(4)
FOR THE YEAR ENDED 31ST AUGUST 2022

In approving these as of the company we hereby confirm:

- (a) that for the stated above the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 ;
- (b) that the members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006;
- (c) that the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The Financial statements were approved by the Board on 19th March 2023 and signed on its behalf by

.....
Pastor T Watson

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ASPIRE CHURCH
YEAR ENDED 31ST AUGUST 2022**

I report on the accounts of the Company for the Year ended 31st August 2022, which are set out on pages 1 to 8.

Respective responsibilities of Trustees and Examiner

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts 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

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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:

- * to keep accounting records in accordance with section 130 of the Act; or
- * the accounts do not accord with those records; or
- * the accounts 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.

Ian Afflick
Chartered Accountant
61 Tatton Road North
Heaton Moor
STOCKPORT
Cheshire
SK4 4QX
3rd April 2023

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2022

1. ACCOUNTING POLICIES

The Financial Statements are prepared on a historical accounts basis, taking into account accruals and depreciation where relevant, in order to ensure consistency.

Gifts to Restricted Funds are accounted for upon receipt, though Restricted Tax Refunds are included when net donation is received.

All Restricted gifts are separately recorded when received, though expenditure is not separately analysed when made, outstanding amounts being noted at the year end.

Gifts in kind are only recorded and included if material as income in the year given.

Only reimbursements of expenditure are netted off against such and not counted as income. Unpaid voluntary services, though not measured in monetary terms, are invaluable.

Unrestricted Funds are incoming resources, which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds are unrestricted funds set aside by the trustees for particular purposes.

Restricted Funds are to be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Assets are Capitalised, irrespective of finance sources and methods, provided such are permanently intended to be used by the Trust. Only items costing more than £100 will be capitalised.

Current Assets are shown at the lower of cost and net realisable value.

Current Liabilities are shown at settlement value.

2. FUNDS & FUND TRANSFERS

Small amounts are given from time to time and Restricted Funds kept for such, though none are of any material amount or held for any great length of time.

	31 08 22	31 08 21
	£	£
3. DIRECTOR'S EMOLUMENTS		
Remuneration and other emoluments	<u>24,472</u>	<u>26,262</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST AUGUST 2022

4. FIXED ASSETS	Musical & PA Equipment	Fixtures & Fittings	Equipment	Office Equipment	Total
	£	£	£	£	£
COST					
Cost as at 01 09 21	12,978	966	2,233	5,188	21,365
Additions in Year	-	-	160	-	160
As At 31 08 22	<u>12,978</u>	<u>966</u>	<u>2,393</u>	<u>5,188</u>	<u>21,525</u>
DEPRECIATION					
As at 01 09 21	8,935	618	2,202	3,010	14,765
Charge for Year	1,011	53	29	327	1,420
As At 31 08 22	<u>9,946</u>	<u>671</u>	<u>2,231</u>	<u>3,337</u>	<u>16,185</u>
NET BOOK VALUE					
31 08 22	<u>3,032</u>	<u>295</u>	<u>162</u>	<u>1,851</u>	<u>5,340</u>
31 08 21	<u>4,043</u>	<u>348</u>	<u>31</u>	<u>2,178</u>	<u>6,600</u>
Normal Depreciation Rates (Reducing Balance)	25%	15%	15%	33.3%	

5. ANALYSIS OF NET ASSETS BY FUND	Unrestricted	Restricted	Total
	£	£	£
Fixed Assets	5,341		5,341
Current Assets	129,005	99	129,104
Current Liabilities	(1,600)		(1,600)
Fund Balance at 31st August 2022	<u>132,746</u>	<u>99</u>	<u>132,845</u>

6. TRUSTEES & CONNECTED PERSONS CONTRACTS

Expenses incurred in non-trustee capacities have also been claimed by Trustees and their spouses.

Three (Year to 31 08 21 - Three) Trustees received £ 785 (Year to 31 08 21 - £1,070) for non trustee related services.

Four (Year to 31 08 21 - Three) Trustees received £ 7,276 (Year to 31 08 21 - £5,858) for travel & subsistence, mainly on training, pastoral and outreach activities.

7. INDEPENDENT EXAMINER'S FEE

The Independent Examiner received £ 395 (Year to 31 08 21 - £380) for the independent examination of the accounts. He also received £ 940 (Year to 31 08 21 - £955) for bookkeeping, the preparation of Accounts and other advice.

ASPIRE CHURCH

England & Wales - Charity number 1120154

Accounts

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

SIGNIFICANT INFORMATION

Registered Company Number	3831962	
Registered Charity Number	1120154	
Names used	Aspire Church ,New Harvest Church, New Harvest Christian Fellowship, NHCf & NHUK	
Trustees	Pastor Tom Watson (Chairman) resigned 30 09 2020 Pastor Richard Salazar (resigned 18 08 2021) Pastor Jonathan Davies (chairman from 01 10 2020) Pastor David Whittingham Pastor Alan Drury	
Secretary	Alan Drury	
Registered Office	31 Brook Drive Whitefield MANCHESTER M45 8FR	
Solicitors	Brabners LLP	Horton House Exchange Flags LIVERPOOL L2 3YL Cheshire WA4 2AH
Independent Examiner	Ian Afflick FCA	336a Wellington Road North Heaton Chapel STOCKPORT Cheshire SK4 5DA
Bankers	Barclays Bank	Manchester City Office PO Box 357 51 Mosley Street Manchester M60 2AU

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

YEAR ENDED 31ST AUGUST 2021

DIRECTORS REPORT

Aim and Purposes

The trustees of Aspire Church, in co-operation with the Pastor, direct and oversee the mission of Aspire Church in the UK, pastoral, social and spiritual, within the Charity's stated objectives and in accordance with the statement of faith of Aspire Church.

Structure, Governance and Management

The charity is structured as a charitable company, registered in the UK as a charity with the Charities Commission and as a charitable limited company with Companies House. The conduct and structure of the charity is defined and regulated by the Articles and Memoranda of Association lodged with and held by these bodies.

Appointment of Trustees

The appointment of trustees and other officers of the Charity is by election following recommendation of a candidate by the existing Directors. Trustees at present are the same as Directors. The board consists of no fewer than three and no more than five Directors. The current membership is three.

The trustees are responsible for making decisions on all matters of general concern and importance to the fellowship in the UK including evaluating new ministry opportunities and deciding on how the funds of the Charity are to be spent. The full board of trustees met once during the year and the UK-based trustees met an additional four times. Several business meetings were also held at which two or more trustees were present to progress specific issues such as the preparation of the annual report and accounts.

Objectives and Activities

The Charity's objects are defined in our Memoranda of Association:

Promoting, supporting and establishing Christian churches within the UK and worldwide

Relieving those in need or hardship including those who are aged, sick or distressed within the UK and worldwide

Providing and promoting education, advice, information or support services beneficial to the community within the UK and worldwide

Promoting or fulfilling other charitable purposes beneficial to the community in the UK or worldwide as the trustees may from time to time see fit

When planning our activities for the year the Pastor and trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The trustees are committed to enabling as many people as possible to worship at our churches and become part of our faith community. This includes considering how our services and other activities can serve and involve the many different groups within our locality, our city and the surrounding areas.

Our aim is that as many people as possible have their lives impacted by the gospel of Jesus Christ and we are always seeking ways to bring this message to the wider community in the form of both practical relief and teaching. Biblical teaching provides people with inter-personal and practical resources to improve their lives and relationships and also equips them to face life's challenges. In particular we try to enable ordinary people to live out their faith through worship and prayer, learning about the Gospel and providing opportunities for practical Christian service and involvement. These opportunities include the various outreach projects and programmes operated by the charity as an outworking of our Christian concern for those in need:

Sunday school programme

'Yth' youth programme

Bible Study group and supporting resources

Men's Discipleship meetings

Bible Study group and supporting resources

Marriage counselling and family support

Care Ministry pastoral care team

Worship and music groups

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

YEAR ENDED 31ST AUGUST 2021

DIRECTORS REPORT (Continued)

These projects and programmes are provided for the benefit of both church members and the wider public equally and without restriction.

To facilitate this work it was important that we also maintain the fabric of the Church premises at 194 Chapel Street in Manchester, when it no longer became available to us.

Achievements and Performance

The Global Pandemic continues

The onset of the global pandemic early in 2020 impacted our activities this year and has continued throughout this reporting period. Income fell, but due to the commitment of our supporters and the reserves already held resources did not present a problem. Various Government restrictions affected our ability to deliver our services throughout the period this report covers. At various times during 2020-21, due to these restrictions we moved our services and other meetings online to continue to meet our charitable objectives as far as possible.

This year the trustees initially worked to deliver events and projects prepared for during the previous financial year whilst also preparing for further strategic developments to come in the year ahead.

Leadership and Governance

The pandemic, with on again, off again restrictions, altered our approach to ministry projects while our goals remained the same.

Pastor Tom remains as Senior Pastor whilst resigning as a trustee. This is addressed in later comments.

Worship and Prayer

Throughout the year, we continued to offer Pentecostal teaching and worship, both in-person and online. These services curtailed at various times during the year due to Government restrictions regarding social distancing as well as limits on congregational singing. Our attendance has dropped to an average of 50 on Sundays to 15 on Wednesdays. The drop in attendance is due in part to governmental restrictions, as well as people moving on to different ministries in the area. While we are saddened to see members go, we are happy that are finding new and fresh vision in other places of worship. In our communication with members, we are hopeful that we will be able to revitalise our services as we move past the pandemic. Our music ministry has undergone changes in personnel but continues to offer vibrant worship experiences as new members have stepped up to fulfil various roles. Our youth ministry, rebranded 'Yth' also continued to hold their own lively worship on Friday evenings. Yth continued to meet online with Zoom prayer meetings and fellowshiping via social media. Once the restrictions were reduced the group restarted meeting together in the building with social distancing and hygiene measures in place. Friday night private prayer meetings continued until the end of April. Due to a variety of reason, we moved these meetings to personal homes as many members still desire to have a committed prayer life. Bible studies continued throughout much of the year, and we continued with online video devotionals. Pastor Alan began online Bible study that continued for several months. They were well received and will be instituted again as necessary.

Mission and Evangelism

We are a local church with a world vision, and in accordance with our objectives have continued to support other churches and ministries around the world in response to Christ's great commission.

Youth Group

Our youth group renamed to 'Yth' has been a bright spot in this particularly dark time. The group grew from a few attendees to high teens. The enthusiasm to make a difference in their community through the gospel is strong and is being well received amongst members of the church and surrounding community. Weekly meetings have restarted since March 2021 using St Aidans Church, Lower Kersal as a new meeting place. The meetings include Bible study, prayer, games, contests and discussion. The goal is to make it a safe place for teens to share their struggles with others their own age. Our leaders have worked hard to maintain stability in this tumultuous year.

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

YEAR ENDED 31ST AUGUST 2021 DIRECTORS REPORT (Continued)

Church Premises

Our church no longer meets at 194 Chapel. The changes listed below are the reasons we are now meeting in new locations(s).

On 30 November 2020, Pastor Tom was informed by Richard and Nancy Salazar, the legal owners of the building, that the church must vacate the premises at 194 Chapel St. Salford M3 6BY within one week.

Since the church had occupied the building for more than 35 years and had maintained the building, paid all utilities fees, etc., the board of trustees secured legal advice and engaged in somewhat lengthy and complicated legal negotiations. The results of these negotiations were:

Richard and Nancy Salazar resigned as members of the charity.

Richard Salazar resigned as a member of the board of trustees.

Upon advice from solicitors, Pastor Tom resigned as a trustee but remains employed as the Senior Pastor.

The name of the charity and the church was changed to Aspire Church.

The building at 194 Chapel Street was returned to the Salazars, via Roger Hannah & Co. on 18 August 2021. The building was immediately put up for sale.

New premises were hired to hold Sunday and Wednesday worship services, as well as our youth group meetings. Services and meetings began at the new locations at the end of March 2021.

The changes have been difficult for all concerned but the members of the church and charity are hopeful as we look to the future to continue the work the church and charity was created to do.

Online Ministry and Multimedia

The internet livestream broadcasts of our Sunday services continued to prove popular even before lockdown, serving those unable to attend due to sickness or having to care for others.

Our podcast service continues to automatically publish every sermon to subscribers on any mobile device and hosts them in an online sermon library freely available to all. The automated system also announces each new recording on our various social media feeds as soon as it becomes available. This has continued to prove very popular with many taking the opportunity to 'listen again' to popular messages and new people have visited the church who first heard our services online. We have also had enquiries from other churches about the system.

The online ministry is useful for those who are away and university and remote job assignments. The livestreams and podcasts have been an excellent tool for evangelism as members share links amongst friends and families as well as social media.

Angel Tree

We also continued to support the Prison Fellowship's Angel Tree project. This supports the children of inmates by enabling them to send a Christmas gift home to their family. In December 2020 we donated £300 from the church as well as individuals who supported Angel Tree with private donations.

Marriage Counselling and Family Support

As with our other church ministries, our Marriage and Family ministry had to be scaled back due to the effects of the pandemic. However, we continued to offer support to couples and families via Zoom and telephone calls.

Prepare-Enrich continues to be offered to couples in need and for those desiring pre-marital counselling.

Care Ministry

Our Care Ministry provides the framework for the church's pastoral care by greeting visitors and keeping in touch with individuals and families both within the congregation and the surrounding communities. Needs identified during these encounters have been referred to the appropriate ministry team and to the Pastor throughout the year and have included requests for prayer, counselling, home and hospital visits and emergency food parcels.

In support of the Care Ministry, our Hospitality Ministry provides refreshments after services for visitors and hospitality services for visiting speakers and guests.

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

**YEAR ENDED 31ST AUGUST 2021
DIRECTORS REPORT (Continued)**

Sunday School & Youth Ministry

As church services switched between in-person and online at various times during the year, the same holds true for our Sunday School programme. Children and parents alike are grateful for this ministry as it encourages children in the Christian faith as well as offer up 'life lessons' as they mature. Our Sunday School workers have stayed committed to helping children in this ever-evolving world. The YouTube videos are still popular with new viewers every month

Our youth group renamed 'Yth' has been a bright spot in this particularly dark time. The group grew from a few attendees to high teens. The enthusiasm to make a difference in their community through the gospel is strong and is being well received amongst members of the church and surrounding community. They have been meeting weekly since March 2021 using St Aidans church as a meeting place. The meetings include Bible study, prayer, games, contests and discussion. The goal is to make it a safe place for teens to share their struggles with others their own age. Our leaders have worked hard to maintain stability in this tumultuous year.

Gift Aid Scheme

Our Gift Aid giving scheme (HMRC reference XT27713 effective from 20th February 2008) has continued to bring in useful additional funds. Most of our regular givers use the scheme, and £42,684 has been given under the scheme this year resulting in an additional income for the Charity of £10,671.

Support and Volunteers

The charity is supported both financially and practically by the congregation members of New Harvest Christian Fellowship in Manchester and our daughter churches in Leeds and Nottingham.

In accordance with the Biblical principle of Tithing, a large number of congregation members dedicate 10% of their income to the work of the charity. A large number of these also participate in the Gift-Aid scheme, making their support even more effective.

The day-to-day work of the charity and its various practical ministry projects is undertaken by volunteers; and the trustees would like to take this opportunity to recognise and applaud the valuable work being done by so many.

Policies

The charity holds a deposit account into which funds are regularly set aside for projects and contingency. Our policy is to maintain a minimum deposit balance of £1,000 to cover emergencies. From the start of the year we continued to hold a reserve of £32,000 as a confidence buffer against unforeseen cash flow issues. We aim to increase the deposit balance beyond this in anticipation of future building expenses.

.....
Mr A Drury, Secretary
11th April 2022

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST AUGUST 2021**

INCOME & EXPENDITURE	Notes	Year to 31st August 2021			Year to
		Unrestricted	Restricted	Total	31 08 20
INCOMING RESOURCES		Funds	Funds		Total
		£	£	£	£
Offerings & Donations Received	1	107,442	1,433	108,875	93,507
Investment Income		34	-	34	108
Other Income		943	-	943	987
TOTAL INCOMING RESOURCES		<u>108,419</u>	<u>1,433</u>	<u>109,852</u>	<u>94,602</u>
Less: RESOURCES EXPENDED					
<i>Direct Charitable Expenditure</i>					
Ministry Gifts & Tithes		-	-	-	12,210
Other Ministry Expenses		37,871		37,871	39,836
Poor Relief		238	63	301	1,522
Property Costs		11,279	-	11,279	19,613
		<u>49,388</u>	<u>63</u>	<u>49,451</u>	<u>73,181</u>
<i>Support</i>		22,469	-	22,469	17,677
<i>Administration</i>		13,858		13,858	1,676
TOTAL RESOURCES EXPENDED		<u>85,715</u>	<u>63</u>	<u>85,778</u>	<u>92,534</u>
NET INCOMING RESOURCES For the Year		22,704	1,370	24,074	2,068
FUND BALANCES as at 1st September 2020		<u>107,819</u>	<u>99</u>	<u>107,918</u>	<u>105,850</u>
& as at 31st August 2021		<u>130,523</u>	<u>1,469</u>	<u>131,992</u>	<u>107,918</u>

The comparative figures have been adjusted to reflect additional salaries of £2,125

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

**BALANCE SHEET
AS AT 31ST AUGUST 2021**

	Notes	31 08 21	£	31 08 20	£
FIXED ASSETS	3		6,600		17,266
Current Assets					
Debtors & Prepayments		12,101		10,464	
Cash at Bank		121,549		88,250	
Cash in Hand		45		45	
		<u>133,695</u>		<u>98,759</u>	
Less: Current Liabilities payable within one year					
Creditors & Accruals		(2,079)		(8,107)	
NET CURRENT ASSETS			131,616		90,652
			<u>£ 138,216</u>		<u>£ 107,918</u>
Represented By:					
FUNDS (Per Income & Expenditure Account)					
<i>Unrestricted</i>					
General Fund			136,747		107,819
<i>Restricted</i>	5		1,469		99
	5	£	<u>138,216</u>	£	<u>107,918</u>

The comparative figures have been adjusted to reflect additional creditors of £2,125

BALANCE SHEET (continued)
DIRECTORS STATEMENTS REQUIRED BY S 249B(4)
FOR THE YEAR ENDED 31ST AUGUST 2021

In approving these as of the company we hereby confirm:

(a) that for the stated above the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 ;

(b) that the members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006;

(c) that the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The Financial statements were approved by the Board on 10th May 2021 and signed on its behalf by

.....
Pastor T Watson

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ASPIRE CHURCH
YEAR ENDED 31ST AUGUST 2021**

I report on the accounts of the Company for the Year ended 31st August 2021, which are set out on pages 1 to 8.

Respective responsibilities of Trustees and Examiner

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts 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

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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:

- * to keep accounting records in accordance with section 130 of the Act; or
- * the accounts do not accord with those records; or
- * the accounts 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.

Ian Afflick FCA
Chartered Accountant
336a Wellington Road North
Heaton Chapel
STOCKPORT
Cheshire
SK4 5DA
13th 2022

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2021**

1. ACCOUNTING POLICIES

The Financial Statements are prepared on a historical accounts basis, taking into account accruals and depreciation where relevant, in order to ensure consistency.

Gifts to Restricted Funds are accounted for upon receipt, though Restricted Tax Refunds are included when net donation is received.

All Restricted gifts are separately recorded when received, though expenditure is not separately analysed when made, outstanding amounts being noted at the year end.

Gifts in kind are only recorded and included if material as income in the year given.

Only reimbursements of expenditure are netted off against such and not counted as income. Unpaid voluntary services, though not measured in monetary terms, are invaluable.

Unrestricted Funds are incoming resources, which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds are unrestricted funds set aside by the trustees for particular purposes.

Restricted Funds are to be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Assets are Capitalised, irrespective of finance sources and methods, provided such are permanently intended to be used by the Trust. Only items costing more than £100 will be capitalised.

Current Assets are shown at the lower of cost and net realisable value.

Current Liabilities are shown at settlement value.

2. FUNDS & FUND TRANSFERS

Small amounts are given from time to time and Restricted Funds kept for such, though none are of any material amount or held for any great length of time.

	31 08 21	31 08 20
	£	£
3. DIRECTOR'S EMOLUMENTS		
Remuneration and other emoluments	<u>24,472</u>	<u>26,262</u>

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST AUGUST 2021**

4. FIXED ASSETS	Musical & PA Equipment	Fixtures & Fittings	Equipment	Office Equipment	Total
	£	£	£	£	£
COST					
Cost as at 01 09 20	18,467	16,803	4,588	11,648	51,506
Additions in Year	1,197	-	-	-	1,197
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	19,664	16,803	4,588	11,648	52,703
Less: Disposals in Year	(6,685)	15,837	(2,355)	(6,459)	(31,336)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
As At 31 08 21	12,979	966	2,233	5,189	21,367
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION					
As at 01 09 20	13,236	8,533	3,657	8,813	34,239
Less: Disposals in Year	(5,648)	7,977	(1,461)	(6,186)	(21,272)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	7,588	556	2,196	2,627	12,967
Charge for Year	1,348	62	6	384	1,800
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
As At 31 08 21	8,936	618	2,202	3,011	14,767
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE					
31 08 21	4,043	348	31	2,178	6,600
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
31 08 20	5,231	8,270	931	2,835	17,267
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Normal Depreciation Rates (Reducing Balance)	25%	15%	15%	33.3%	

5. ANALYSIS OF NET ASSETS BY FUND	Unrestricted	Restricted	Total
	£	£	£
Fixed Assets	6,600		6,600
Current Assets	133,596	99	133,695
Current Liabilities	(2,079)		(2,079)
	<hr/>	<hr/>	<hr/>
Fund Balance at 31st August 2021	138,117	99	138,216
	<hr/>	<hr/>	<hr/>

6. TRUSTEES & CONNECTED PERSONS CONTRACTS

Expenses incurred in non-trustee capacities have also been claimed by Trustees and their spouses.

One (Year to 31 08 20 - One) Trustee and his wife were employed by the Company and received a loan to purchase a car for pastoral purposes, of which £ - (31 08 20 -£ -) was owing at the year end.

Three (Year to 31 08 20 -Three) Trustees received £ - (Year to 31 08 20 - £1,070) for non trustee related services.

Four (Year to 31 08 20 - Three) Trustees received £ 1,291 (Year to 31 08 20 - £5,858) for travel & subsistence, mainly on training, pastoral and outreach activities.

7. INDEPENDENT EXAMINER'S FEE

The Independent Examiner received £ 380 (Year to 31 08 20 - £375) for the independent examination of the accounts. He also received £ 940 (Year to 31 08 20 - £940) for bookkeeping, the preparation of Accounts and other advice.

8. LEASING COMMITMENTS

The Trust had annual commitments under non-cancellable operating leases as follows:	31 08 21	31 08 20
Expiry date:	£	£
Up to one year	-	199
Between one and five years	-	-
	<hr/>	<hr/>

ASPIRE CHURCH

England & Wales - Charity number 1120154

Accounts

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

SIGNIFICANT INFORMATION

Registered Company Number	3831962	
Registered Charity Number	1120154	
Names used	New Harvest Church, New Harvest Christian Fellowship, NHCF & NHUK	
Trustees	Pastor Tom Watson (Chairman) resigned 30 09 2020 Pastor Richard Salazar Pastor Jonathan Davies (chairman from 01 10 2020) Pastor David Whittingham Pastor Alan Drury	
Secretary	Alan Drury	
Registered Office	194 Chapel Street Salford M3 6BY	
Solicitors	Myers, Lister Pice	7 Market Street Altrincham Cheshire WA14 1QE Cheshire WA4 2AH
Independent Examiner	Ian Afflick FCA	336a Wellington Road North Heaton Chapel STOCKPORT Cheshire SK4 5DA
Bankers	Barclays Bank	Manchester City Office PO Box 357 51 Mosley Street Manchester M60 2AU

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

YEAR ENDED 31ST AUGUST 2020

DIRECTORS REPORT

Aim and Purposes

The trustees of New Harvest Christian Fellowship Charity (UK) Ltd, in co-operation with the Pastor, direct and oversee the mission of New Harvest Christian Fellowship in the UK, pastoral, social and spiritual, within the Charity's stated objectives and in accordance with the statement of faith of New Harvest Christian Fellowship.

Structure, Governance and Management

New Harvest Christian Fellowship Charity Ltd is the operating vehicle of New Harvest Christian Fellowship in the UK. The charity is structured as a charitable company, registered in the UK as a charity with the Charities Commission and as a charitable limited company with Companies House. The conduct and structure of the charity is defined and regulated by the Articles and Memoranda of Association lodged with and held by these bodies.

Appointment of Trustees

The appointment of trustees and other officers of the Charity is by election following recommendation of a candidate by the existing Directors. Trustees at present are the same as Directors. The board consists of no fewer than three and no more than five Directors. The current membership is four.

The trustees are responsible for making decisions on all matters of general concern and importance to the fellowship in the UK including evaluating new ministry opportunities and deciding on how the funds of the Charity are to be spent. The full board of trustees met once during the year and the UK-based trustees met an additional three times. Several business meetings were also held at which two or more trustees were present to progress specific issues such as the preparation of the annual report and accounts.

Objectives and Activities

The Charity's objects are defined in our Memoranda of Association:

Promoting, supporting and establishing Christian churches within the UK and worldwide

Relieving those in need or hardship including those who are aged, sick or distressed within the UK and worldwide

Providing and promoting education, advice, information or support services beneficial to the community within the UK and worldwide

Promoting or fulfilling other charitable purposes beneficial to the community in the UK or worldwide as the trustees may from time to time see fit

When planning our activities for the year the Pastor and trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The trustees are committed to enabling as many people as possible to worship at our churches and become part of our faith community. This includes considering how our services and other activities can serve and involve the many different groups within our locality, our city and the surrounding areas.

Our aim is that as many people as possible have their lives impacted by the gospel of Jesus Christ and we are always seeking ways to bring this message to the wider community in the form of both practical relief and teaching. Biblical teaching provides people with inter-personal and practical resources to improve their lives and relationships and also equips them to face life's challenges. In particular we try to enable ordinary people to live out their faith through worship and prayer, learning about the Gospel and providing opportunities for practical Christian service and involvement. These opportunities include the various outreach projects and programmes operated by the charity as an outworking of our Christian concern for those in need:

Homeless Ministry

Prison Ministry, including the Angel Tree and Sycamore Tree programmes in association with Prison Fellowship UK, and the practical support of inmates in Styal Women's prison through various initiatives

Sunday school programme

Uth youth programme

Women's 'SPA' Bible Study group

Men's Discipleship meetings

Bible Study group and supporting resources

Marriage counselling and family support

Care Ministry pastoral care team

Worship and music groups

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

YEAR ENDED 31ST AUGUST 2020

DIRECTORS REPORT (Continued)

These projects and programmes are provided for the benefit of both church members and the wider public equally and without restriction.

To facilitate this work it is important that we also maintain the fabric of the New Harvest Christian Fellowship church premises at 194 Chapel Street in Manchester.

Achievements and Performance

Global Pandemic

The onset of the global pandemic early in 2020 impacted our activities this year. Income fell, but due to the commitment of our supporters and the reserves already held, resources did not present a problem. More of an issue, however, were the reduced opportunities for delivering our services including the blanket closure of churches and Government ban on in-person gatherings that started in March 2020. In response to this we moved our services and other meetings online to continue to meet our charitable objectives as far as possible.

Many of our normal activities had to be suspended during the pandemic and to avoid repetition the descriptions of those activities given below should be read with that in mind.

Leadership and Governance

This year the trustees have worked to deliver the events and projects prepared for during the previous financial year whilst also preparing for further strategic developments to come in the year ahead. The pandemic then necessitated a complete change of focus as noted above.

Pastor Tom Watson, who together with his wife Grace was installed as our full-time Senior Leadership Pastor in October 2016, provided invaluable support and insight to help us navigate these unprecedented times

Worship and Prayer

Until the lockdown we continued to offer dynamic Pentecostal teaching and worship to those in the locality and surrounding areas. All are welcome to attend our services and we have seen numbers holding steady through the year with average attendances of 70 on Sundays and 25 on Wednesdays. Wednesdays continue to prove popular with city workers and others attending due to a general lack of provision for midweek worship elsewhere. During the lockdown our Sunday and Wednesday services continued online.

Our main worship group continued to develop their second worship leader and vocalists and introduced new material. The worship group video recorded a number of worship sets which allowed us to continue to provide high-quality worship while churches were closed and our services were being streamed online. Until the lockdown our 'Uth' youth ministry worship team also continued to hold their own lively worship service in the main sanctuary on Friday evenings.

Our congregation is blessed with members from many countries and continents. We held special services for Christmas, New Year and Easter. During the lockdown we also hosted several visiting speakers from other churches by video link.

Before lockdown our monthly women's study group (SPA) remained popular and continued to offer women the opportunity to share and pray for personal needs in a confidential and supportive small-group environment. We also continued to hold our regular weekly prayer meeting every Friday evening. We reopened the church on Friday evenings for private prayer once the guidance permitted.

During the lockdown we started online Bible studies via Zoom which proved very popular with over 20 attending. Pastor Tom also produced online video devotionals which were also well received. In addition the youth group, worship team and women's group held regular online prayer and fellowship meetings to support and encourage those isolated by the lockdown. Families and congregation members also sent in video greetings and messages of support which we included in the livestreamed services.

Mission and Evangelism

We are a local church with a world vision, and in accordance with our objectives have continued to support other churches and ministries around the world in response to Christ's great commission.

Before lockdown we continued our monthly outreach visits to Broughton House, a local nursing home for ex-service personnel. The residents enjoy the visits and the music performed by our young people. These visits are valuable on many levels, in the support provided to the residents but also in the generational bridges built and the opportunities created for our young adults to hear the exploits of this largely forgotten generation including a WW2 fighter pilot and a D-Day veteran. We were also privileged to take along ex-services personnel from our own congregations.

Following the preparations begun last year we were able to send a small ministry team of 7 people to support our church in St. Petersburg, Russia in September 2018. The musicians in the team led worship at several services and our Pastors were able to preach and provide leadership training in group settings and also one-on-one. Following the success of this visit we plan to invite delegates from our St. Petersburg church to our Manchester Conference in October 2019.

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

YEAR ENDED 31ST AUGUST 2020

DIRECTORS REPORT (Continued)

In October 2019 we again held our New Harvest European 'Connect' Conference at our Chapel Street premises and hosted delegates from the United States as well as here in the UK. This was again a great success and will continue to be an annual event. Following our ministry trip to St. Petersburg, Russia in September 2018, we were also able to host a small group of Russian delegates at the conference. They were excited to connect with the ministry here in the UK and returned home with renewed enthusiasm and vision for the work overseas.

In November 2019 we held our Women's Retreat at Mottram Hall Hotel and Spa. This event was largely planned and financed during the previous financial year. Around 50 women attended and enjoyed worship, discussions, teaching, fellowship and prayer in peaceful surroundings.

Church Premises

A number of essential maintenance tasks were undertaken this year. Following a roof leak above the sound booth the roof was repaired by a contractor with subsequent internal replastering and repainting. The tread of the front steps became unsafe and was repaired by a Terrazzo specialist. The security alarm was replaced with a new system and metal barriers were erected in the car park due to failure of the rotting wooden posts.

Concern remains about the state of the dome (which is Grade II listed along with the frontage) however attempts to secure the considerable additional funding that will be needed to allow renovation of this area have so far proved unfruitful.

Online Ministry and Multimedia

The internet livestream broadcasts of our Sunday services continued to prove popular even before lockdown, serving those unable to attend due to sickness or having to care for others. We also have a number of viewers who are away at university or cannot attend due to work commitments. With the lockdown looming we upgraded several aspects of our livestream system (new camera, tripod and software) to accommodate the increased demand for our livestream during the pandemic and to allow us to include pre-recorded worship and video messages sent in by the congregation. We also went from streaming just the Sunday service to streaming Wednesdays also.

Our podcast service continues to automatically publish every sermon to subscribers on any mobile device and hosts them in an online sermon library freely available to all. The automated system also announces each new recording on our various social media feeds as soon as it becomes available. This has continued to prove very popular with many taking the opportunity to 'listen again' to popular messages and new people have visited the church who first heard our services online. We have also had enquiries from other churches about the system.

In the main sanctuary the new equipment purchased last year continued to work well and we improved the sound quality of the speakers in the crying room.

Homeless Ministry

This year until the pandemic we continued to partner with Open Door Greater Manchester, registered charity 1167970, in providing crisis relief and essential supplies to the homeless by supplying funds and volunteers to help with their city centre outreach. The team patrols Manchester City Centre every Saturday night providing hot drinks, sandwiches and basic supplies such as sleeping bags, clothing and toiletries to the homeless and providing referrals to other charities and agencies where appropriate.

Prison Ministry

Our Prison Ministry team have continued working in HMP Forest Bank and HMP Styal women's prison.

One team member continued to serve in the diversity department at HMP Styal helping to ensure the nine Equality Characteristics are being observed among staff and inmates. The team also facilitate forums where the inmates can discuss various issues.

The knitting group in HMP Styal (organised in association with Knit for Peace, registered charity number 1040487) continued to be very successful and items produced were donated to several local charities. A number of the women have learned the skill through the group, and documented reductions in self-harm and smoking in those taking part continue to be recorded. We also provided knitting materials and accessories for the group.

Our team also continued to provide clothing, underwear and hygiene products to inmates at HMP Styal. Women often enter the prison system without these and are not permitted to obtain them from outside so this fulfils a critical need. Items are sold in the 'shop' at a token price (usually 50p per item; we are required to charge by the prison authorities). We provided £150 per month (up until November 2019) to support the shop and the associated wellbeing programs being run in HMP Styal.

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

YEAR ENDED 31ST AUGUST 2020

DIRECTORS REPORT (Continued)

We continue to support the Prison Fellowship's Angel Tree project. This supports the children of inmates by enabling them to send a Christmas gift home to their family. In December 2019 we again presented over 150 gifts to the children of inmates across multiple prisons. Money for this came largely from pledged donations and cake sales. In addition we also supported the Angel Tree Mother's Day project on a smaller scale.

Marriage Counselling and Family Support

We continued our Marriage Makeover sessions this year. This is a class where women can gather together without feeling inhibited and share dreams, goals, desires and changes they would like to see in their marriages. Our motto is 'I can't change my husband but I can change me'. We have 10-15 women attending once a month. We open with a couple of songs, Prayer and testimonies from different women about their marriage or progress that is happening in their marriages. There are fill-in sheets to go along with the teaching which also provide a resource to take away.

This year we continued to offer Prepare-Enrich. This is a marriage counselling and preparation framework backed by an online evaluation tool which provides insight into points and areas for discussion. Pastor Tom and his wife Grace Watson are accredited facilitators.

Pastor Jonathan and Stephanie Davies are accredited facilitators for the Parent Project, a guided support and counselling service for the parents of problem teens. They have been using elements of the programme as part of the ministry in Leeds. Along with Prepare-Enrich we aim to be able to offer these resources on a wider basis going forward.

We also continued to support Christian Education Europe (CEE) by hosting an information booth at our October conference. Pastor Jonathan and Stephanie Davies are accredited with CEE to advise and help home-schooling families using the CEE curriculum.

Care Ministry

Our Care Ministry provides the framework for the church's pastoral care by greeting visitors and keeping in touch with individuals and families both within the congregation and the surrounding communities. Needs identified during these encounters have been referred to the appropriate ministry team and to the Pastor throughout the year and have included requests for prayer, counselling, home and hospital visits and emergency food parcels.

In support of the Care Ministry, our Hospitality Ministry provides refreshments after services for visitors and hospitality services for visiting speakers and guests.

Sunday School & Youth Ministry

Our Sunday School has continued to do well this year and the curriculum continues to be positively received. The children also contributed to our Easter and Christmas services. During the lockdown the Sunday School team produced live-action video Sunday School lessons which were made available on YouTube and proved popular with the children.

Our youth/young adult ministry, 'Uth', is driven largely by the young people themselves and seeks to reach teens by establishing relationships, earning trust and providing a space where they can fellowship, have fun and worship freely. As well as studies, worship, discussions and games Uth ran a number of excursions including 'Frappucino Friday' get-togethers at a local Starbucks and repeated the popular day trip to Chester. A number of our young people also attended the New Harvest Christian Fellowship International 'Ignite' and 'Uth' conferences in the USA and were greatly impacted by the experience.

Gift Aid Scheme

Our Gift Aid giving scheme (HMRC reference XT27713 effective from 20th February 2008) has continued to bring in useful additional funds. Most of our regular givers use the scheme, and £40,939 has been given under the scheme this year resulting in an additional income for the Charity of £10,239.

Support and Volunteers

The charity is supported both financially and practically by the congregation members of New Harvest Christian Fellowship in Manchester and our daughter churches in Leeds and Nottingham.

In accordance with the Biblical principle of Tithing, a large number of congregation members dedicate 10% of their income to the work of the charity. A large number of these also participate in the Gift-Aid scheme, making their support even more effective.

The day-to-day work of the charity and its various practical ministry projects is undertaken by volunteers; and the trustees would like to take this opportunity to recognise and applaud the valuable work being done by so many.

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

YEAR ENDED 31ST AUGUST 2020

DIRECTORS REPORT (Continued)

Policies

The church (charity) policy, to provide relief of need/hardship and training for leaders, and to support other church ministries (local & abroad) that do the same, has been reached. A total of 10.7% of the charity's income was used in this way both in the UK and abroad.

The charity holds a deposit account into which funds are regularly set aside for projects and contingency. Our policy is to maintain a minimum deposit balance of £1000 to cover emergencies. From the start of the year we continued to hold a reserve of £32,000 as a confidence buffer against unforeseen cash flow issues. We aim to increase the deposit balance beyond this in anticipation of future building expenses.

.....
Mr A Drury, Secretary
10th May 2021

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST AUGUST 2020**

INCOME & EXPENDITURE	Notes	Year to 31st August 2020			Year to
		Unrestricted	Restricted	Total	31 08 19
		Funds	Funds		Total
		£	£	£	£
INCOMING RESOURCES					
Offerings & Donations Received	1	89,845	3,662	93,507	93,523
Charitable Trading Sales		-		-	610
Investment Income		108	-	108	97
Other Income		987	-	987	1,158
TOTAL INCOMING RESOURCES		<u>90,940</u>	<u>3,662</u>	<u>94,602</u>	<u>95,388</u>
Less: RESOURCES EXPENDED					
<i>Direct Charitable Expenditure</i>					
Trading Cost of Sales		-		-	110
Ministry Gifts & Tithes		8,925	3,285	12,210	16,187
Other Ministry Expenses		37,449		37,449	51,858
Poor Relief		834	688	1,522	4,654
Property Costs		19,078	535	19,613	11,934
		<u>66,286</u>	<u>4,508</u>	<u>70,794</u>	<u>84,743</u>
<i>Support</i>		15,889	-	15,889	15,502
<i>Administration</i>		1,676		1,676	1,535
TOTAL RESOURCES EXPENDED		<u>83,851</u>	<u>4,508</u>	<u>88,359</u>	<u>101,780</u>
NET INCOMING / (OUTGOING) RESOURCES		7,089	(846)	6,243	(6,392)
Transfer to Restricted Funds		(264)	264		
NET INCOMING/ (OUTGOING) RESOURCES For the Year		6,825	(582)	6,243	(6,392)
FUND BALANCES as at 1st September 2019		105,169	681	105,850	112,242
& as at 31st August 2020		<u>111,994</u>	<u>99</u>	<u>112,093</u>	<u>105,850</u>

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

**BALANCE SHEET
AS AT 31ST AUGUST 2020**

	Notes	31 08 20		31 08 19	
		£	£	£	£
FIXED ASSETS	3		17,266		16,615
Current Assets					
Debtors & Prepayments		10,464		16,258	
Cash at Bank		88,250		79,874	
Cash in Hand		45		34	
		<u>98,759</u>		<u>96,166</u>	
Less: Current Liabilities payable within one year					
Creditors & Accruals		(3,932)		(6,931)	
NET CURRENT ASSETS			94,827		89,235
		<u>£</u>	<u>112,093</u>	<u>£</u>	<u>105,850</u>
Represented By:					
FUNDS (Per Income & Expenditure Account)					
<i>Unrestricted</i>					
General Fund			111,994		105,169
<i>Restricted</i>	5		99		681
	5	<u>£</u>	<u>112,093</u>	<u>£</u>	<u>105,850</u>

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

BALANCE SHEET (continued)
DIRECTORS STATEMENTS REQUIRED BY S 249B(4)
FOR THE YEAR ENDED 31ST AUGUST 2020

In approving these as of the company we hereby confirm:

(a) that for the stated above the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 ;

(b) that the members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006;

(c) that the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The Financial statements were approved by the Board on 10th May 2021 and signed on its behalf by

.....
Pastor T Watson

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF NEW HARVEST CHRISTIAN FELLOWSHIP
YEAR ENDED 31ST AUGUST 2020**

I report on the accounts of the Company for the Year ended 31st August 2020, which are set out on pages 1 to 8.

Respective responsibilities of Trustees and Examiner

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts 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

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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:

- * to keep accounting records in accordance with section 130 of the Act; or
- * the accounts do not accord with those records; or
- * the accounts 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.

Ian Afflick FCA
Chartered Accountant
336a Wellington Road North
Heaton Chapel
STOCKPORT
Cheshire
SK4 5DA
13th May 2021

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2020**

1. ACCOUNTING POLICIES

The Financial Statements are prepared on a historical accounts basis, taking into account accruals and depreciation where relevant, in order to ensure consistency.

Gifts to Restricted Funds are accounted for upon receipt, though Restricted Tax Refunds are included when net donation is received.

All Restricted gifts are separately recorded when received, though expenditure is not separately analysed when made, outstanding amounts being noted at the year end.

Gifts in kind are only recorded and included if material as income in the year given.

Only reimbursements of expenditure are netted off against such and not counted as income. Unpaid voluntary services, though not measured in monetary terms, are invaluable.

Unrestricted Funds are incoming resources, which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds are unrestricted funds set aside by the trustees for particular purposes.

Restricted Funds are to be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Assets are Capitalised, irrespective of finance sources and methods, provided such are permanently intended to be used by the Trust. Only items costing more than £100 will be capitalised.

Current Assets are shown at the lower of cost and net realisable value.

Current Liabilities are shown at settlement value.

2. FUNDS & FUND TRANSFERS

Small amounts are given from time to time and Restricted Funds kept for such, though none are of any material amount or held for any great length of time.

	31 08 20	31 08 19
	£	£
3. DIRECTOR'S EMOLUMENTS		
Remuneration and other emoluments	<u>24,472</u>	<u>26,262</u>

NEW HARVEST CHRISTIAN FELLOWSHIP CHARITY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST AUGUST 2020**

4. FIXED ASSETS	Musical & PA Equipment	Fixtures & Fittings	Equipment	Office Equipment	Total
	£	£	£	£	£
COST					
Cost as at 01 09 19	17,580	13,061	3,968	11,313	45,922
Additions in Year	886	3,742	620	335	5,583
As At 31 08 20	<u>18,466</u>	<u>16,803</u>	<u>4,588</u>	<u>11,648</u>	<u>51,505</u>
DEPRECIATION					
As at 01 09 19	11,492	7,073	3,346	7,396	29,307
Charge for Year	1,743	1,461	311	1,417	4,932
As At 31 08 20	<u>13,235</u>	<u>8,534</u>	<u>3,657</u>	<u>8,813</u>	<u>34,239</u>
NET BOOK VALUE					
31 08 20	<u>5,231</u>	<u>8,269</u>	<u>931</u>	<u>2,835</u>	<u>17,266</u>
31 08 19	<u>6,088</u>	<u>5,988</u>	<u>622</u>	<u>3,917</u>	<u>16,615</u>
Normal Depreciation Rates (Reducing Balance)	25%	15%	15%	33.3%	

5. ANALYSIS OF NET ASSETS BY FUND	Unrestricted	Restricted	Total
	£	£	£
Fixed Assets	17,266		17,266
Current Assets	98,660	99	98,759
Current Liabilities	(3,932)		(3,932)
Fund Balance at 31st August 2020	<u>111,994</u>	<u>99</u>	<u>112,093</u>

6. TRUSTEES & CONNECTED PERSONS CONTRACTS

Expenses incurred in non-trustee capacities have also been claimed by Trustees and their spouses.

One (Year to 31 08 19 - One) Trustee and his wife were employed by the Company and received a loan to purchase a car for pastoral purposes, of which £ - (31 08 19 -£ 4,632) was owing at the year end.

Three (Year to 31 08 19 -Three) Trustees received £ 500 (Year to 31 08 19 - £1,070) for non trustee related services.

Four (Year to 31 08 19 - Three) Trustees received £ 6,424 (Year to 31 08 19 - £5,858) for travel & subsistence, mainly on training, pastoral and outreach activities.

7. INDEPENDENT EXAMINER'S FEE

The Independent Examiner received £ 380 (Year to 31 08 19 - £375) for the independent examination of the accounts. He also received £ 940 (Year to 31 08 19 - £940) for bookkeeping, the preparation of Accounts and other advice.

8. LEASING COMMITMENTS

The Trust had annual commitments under non-cancellable operating leases as follows:	31 08 20	31 08 19
Expiry date:	£	£
Up to one year	-	199
Between one and five years	-	-