

NEW GROUND CHURCHES

England & Wales · Charity number 1121110

Details

Other names	NEWFRONTIERS KENT AND BORDERS
Status	Registered
Legal form	Charitable company
Company number	06281483
Registered	2007-10-09
Register	View on the Charity Commission register

Contact

Address	Kings Church Centre 33 Amy Road Oxted RH8 0PW
Phone	01883734805
Email	admin@newgroundchurches.org
Website	www.newgroundchurches.org

Activities

Objects: A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN ASHBURNHAM PLACE, EAST SUSSEX AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS OF THE CHARITY (HEREIN CALLED "THE TRUSTEES") MAY FROM TIME TO TIME THINK FIT PARTICULARLY BUT NOT SO AS TO LIMIT THE GENERALITY OF THE FOREGOING BY THE PROVISION OF EVENTS FOR CHRISTIAN FELLOWSHIP AND TEACHING AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.B) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: To advance the Christian faithTo provide events for Christian fellowship and teachingTo relieve sickness and financial hardship To promote and preserve good health

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Services, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** ASHBURNHAM PLACE, EAST SUSSEX
- Belgium
- France
- Germany
- Guernsey
- Italy
- Netherlands
- Northern Ireland
- Romania
- Scotland
- Switzerland
- Zimbabwe
- East Sussex
- Kent
- Liverpool City
- Surrey
- West Sussex
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£654,930	£621,394	£229,209	4
2023-12-31	£636,632	£598,976	£195,673	5
2022-12-31	£575,475	£624,535	£158,017	4
2021-12-31	£487,066	£458,141	-	-
2020-12-31	£503,166	£556,549	£178,152	4

Trustees

Name	Role	Appointed
DALE MICHAEL BARLOW		
DAVID HOLDEN		2013-04-02
David Paul Rowsell		2022-06-28
ROBERT CHARLES PATRICK GWYNN		2020-04-07
Timothy Gordon Wort		2022-06-28

NEW GROUND CHURCHES

England & Wales - Charity number 1121110

Accounts

New Ground Churches

Report and Accounts

Year ended 31 December 2024

NEW GROUND CHURCHES

FOR THE YEAR ENDED 31 DECEMBER 2024

COMPANY INFORMATION

Directors/Trustees	Dale Barlow Robert Gwynn David Holden (key management personnel) David Rowsell Timothy Wort
Constituted as	Company limited by guarantee
Governing Document	Memorandum and Articles of Association
Company Registration Number	6281483
Charity Registration Number	1121110
Registered Office	Kings Centre 33 Amy Road Oxted RH8 0PW
Independent Examiner	Dr Shona F Wardrop C.A. Institute of Chartered Accountants of Scotland Chariot House Limited 44 Grand Parade Brighton BN2 9QA
Bankers	Lloyds Bank plc

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NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2024

The directors have pleasure in submitting their Report and Accounts for the year ended 31 December 2024.

Mission

New Ground is a family of churches from different countries, led currently by Dave Holden, who works directly with several other leaders in a Core Team. We believe that God has caught us up in His great mission to plant new churches and shape existing churches to make a major difference to the communities in which God has called them to live. We want to see communities positively impacted through God's miraculous intervention, social action and thoughtful cultural engagement by local Christians. We believe that everyone in a community should be blessed by the fact that our churches are there.

As a church is part of New Ground, so New Ground is part of Newfrontiers. This is a group of apostolic leaders (over 3,000 churches in over 90 nations, in every continent) partnering together on global mission joined by common values and beliefs, shared mission and genuine relationships.

Objects and activities

The objects of the charity are to:

- advance the Christian faith by such means as the charity shall determine from time to time;
- relieve sickness, financial hardship and promote and preserve good health.

The directors have had regard for the Charity Commission guidance on public benefit, and particularly the report on 'The Advancement of Religion for the Public Benefit'. Activities undertaken during the year to reflect this and achieve the charity objectives, and laid out according to the SOFA headings, include:

APOSTOLIC MINISTRY AND EXTENSION

Across our family of churches we are increasingly functioning and outworking our mission and objectives in 'hubs', smaller groups of churches or church plants working together with input from one or more members of the New Ground Core Team. The hubs vary in scale and how developed and well established they are; some are based on a geographical area (for example three churches in Scotland working together) while others around language (our French-speaking hub).

We announced in January 2025 that Dave Holden will be retiring from paid employment with New Ground at the end of June 2025, handing over the leadership of the New Ground Core Team to James Silley. Dave will continue serving as part of the Core Team and as a Board member going forward. We are grateful to Dave and Liz for their leadership and ministry amongst us and grateful that they will continue to serve among us as they, and we as New Ground, enter into a new season of ministry. Similarly, we are excited about the strategy and leadership James will bring, trusting that we will see multiplied impact within and through New Ground as a family of churches.

Church support

One of the key benefits of working together with a variety of churches is the depth and breadth of leaders' experience gained over many years. Through a combination of grant funding and churches releasing their senior leaders, teams have been able to travel to, or connect with, a wide range of churches to train, support, develop and encourage leaders, especially in England, Scotland and numerous countries across mainland Europe, but also further afield in Brazil and South Africa. This helps church members to identify with other churches within New Ground and gain a broader perspective of what churches can achieve in a different context.

Training

The *New Ground Academy* began in 2014 and has been developed since that time. It is a training package designed to produce leaders who are equipped to lead well in church life through a combination of practical theology, peer interaction and mentoring. This is achieved with a good balance between classroom teaching and interactive

NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2024

discussion. Many students have remarked on the way the Academy has impacted their lives and their involvement in the local community.

The structure allows involvement for those with weekday employment by use of 'home learning' video material available in advance and discussion groups led by mentors in each local church represented. This is in addition to in-person Saturday training days.

The two-year course that commenced in September 2023 is coming to an end, with over 100 students better equipped and trained as growing leaders. In light of the leadership transition of New Ground, we have decided to pause Academy in England and not proceed with a new cohort of students in September 2025. This will allow us to step back and review how best we can help churches raise and develop leaders. We have, however, provided access to the Academy material to our churches to allow them, while the review takes place, to make use of the resources as they seek to equip and raise leaders.

Beyond England the Academy material continues to serve a training hub in Holland and New Ground churches in France. Most recently a New Ground church in South Africa has launched Academy, using the framework and materials we have produced, adapting them for the local context.

In order to help invest in the next generation, we have started *NEXT*, a one-year internship/apprenticeship to help 18-25 year-olds grow and develop while serving in a local New Ground church. The first intake of students started in September 2024 with seven students. Feedback has been positive and we are trusting for this to grow and increase in the years ahead.

Equipping and training leaders continued through other informal and formal moments. We ran another *Equip: Sexuality & Gender* in-person training day for senior leaders, with many joining us from beyond our New Ground family. Our 2023 *Racial Diversity Network* was followed up with a *Reconciled Church Day* in November 2024, continuing to raise awareness and share learnings around issues of racial diversity and reconciliation.

Working partnerships

The charity is able to pursue its objects through grant funding and working partnerships with charities having similar objectives. This allows valuable flexibility and enables New Ground to respond quickly and with economic efficiency to changing needs across the nations.

Impact

Demonstrating the direct and tangible impact of charity activities in relation to the development, growth and sustainability of churches is not always straightforward since many factors contribute to these positive facets. Nevertheless, the key objects and activities noted above provide a foundation on which many individuals, churches and communities can build and benefit. To illustrate this impact, a few examples, from an individual, a church plant and a church:

Firstly, from an individual who has been doing our Academy training course: "I have found the whole Academy experience deeply grounding and foundational for my walk as a Christian. Topics have been challenging, thought-provoking and relevant to equip me in this ever-changing world. I feel stronger in my faith." This is just one of the hundreds who have been helped to grow as a leader over the last year, with over 1,000 students graduating from Academy over the years, each with similar experiences of equipping and growth.

Ongoing financial support has assisted a couple stirred by God towards church planting, enabling them to develop a church plant in a major Dutch city. The church plant has continued to grow and take root. They have moved into a larger, more central venue and also taken the important step of becoming officially recognised as a 'Kerkgenootschap', a church fellowship with its own legal status. At their two-year celebration of meeting

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REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2024

publicly, people from multiple nations shared how they'd found both a home and a community. One person put it this way: "We're not here just for 'gezelligheid' (the warmth and joy of being with loved ones) and to keep it fun for ourselves; we're outward looking and want more people to experience something of the Kingdom of God."

One of our churches produced a video for our most recent Fearless Conference with women highlighting some of the church's social action initiatives. Over the past eight years the church has made a significant impact in their community. Addressing the city's high levels of poverty, the church launched projects like a debt advice centre that at the time had seen 17 of their 84 clients pay off all debt and helped write off £245,000 of debt. Their 'Baby Basics' centre has provided over 1,500 starter packs to vulnerable families, with their service now considered essential by the NHS, health visitors, community centres and the police. Through their 'Someone Cares' project they support hospital patients with practical and emotional help, and additionally, by linking schools with local churches, they have provided crisis support and essential resources to families. The church is committed to loving and caring for their community, significantly improving the lives of many individuals and families. Similar impact is felt in the numerous towns and cities where New Ground churches exist.

CONFERENCES

Events

Once again we had a full calendar of events and conferences. These have been both international gatherings like the Leadership Conference and two-day Prayer Days, as well as England-focused days of prayer and more regular local gatherings for encouragement and support for leaders.

New Ground Sunday continues as a means to help people in our churches understand they are part of a wider family of churches. Numerous videos and updates were made available in or subtitled in multiple languages, seeking to serve our increasingly diverse family of churches across the nations. It was exciting to see some churches joining together for a combined New Ground Sunday as well as a number of teams travelling to different nearby churches. We anticipate these collaborative, locally driven expressions of our togetherness increasing for this year's New Ground Sunday.

Some churches used New Ground Sunday as the moment to give towards our annual offering. The 2024 offering has to date raised over £150,000 for the ongoing work of the charity.

New in 2024 were prayer days focused on our England-based churches, and, more recently in early 2025, a gathering of all the UK-based lead elders to grow relationship, identify training needs and discuss ways of increasingly working together.

MISSION

Church planting and multi-site development

There are generally two ways in which churches are planted: one is when a church starts a new church or site in an area within its locality; the other when groups of people move to an area, often a city, where previously they have had little or no contact. There has been ongoing support for the latter and new opportunities have developed in the former.

An increasing focus of prayer, attention and discussion is being given to church planting but we recognise that greater strategy, preparation and support is needed to see this increase. As we clarify and develop this, we trust this will lead to growth in church planting initiatives going forward.

NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2024

Overseas Relief

In the first half of 2024 we facilitated our churches and others in the wider Newfrontiers family standing with the Disciple Nations sphere, who we have supported for years, and River of Life Church, Harare following the significant theft they experienced. Through generous donations plus use of some of our own designated funds, we were able to send over £55,000 to help them fully cover the losses and continue their work among the poor and raising leaders in Zimbabwe and elsewhere in Southern Africa.

Governance

New Ground Churches is constituted as a company limited by guarantee and registered as a charity, its governing document being the Memorandum and Articles of Association. The policy and operating decisions of the charity rest with the directors who meet regularly to monitor the activities of the company. In addition, the directors have appointed a management team to run the day-to-day activities and to establish and update policies and procedures to reflect the developing work of the charity. Directors are recruited and appointed in order to ensure robust governance of charity activities, with particular emphasis on providing experience and skillsets suitable to serve the developing nature of the charity. All directors are offered training opportunities provided by external agencies.

Risk management

Since the review of all major risks and the creation of a formal report, the management of risk has become an essential part of charity administration. Risks are regularly considered and key risks monitored on a regular basis with priorities set according to primary risks and appropriate procedures put in place, e.g. insurance, via brokers competent in this field, to protect the interests of the charity, its employees and directors.

The most significant risk identified continues to be the future development of ministry and the impact of leadership transition within New Ground. The residual risk has, however, decreased over the last year now that there is clarity on who will lead the Core Team following Dave Holden's retirement from paid employment. We are progressing the handover of leadership of the Core Team to James Silley. This will continue to be discussed and monitored by the Core Team and Management Team on behalf of the directors, and we will continue to increase clarity on the setup and working of hubs.

Safeguarding

New Ground is committed to providing a safe and caring environment for children, young people and adults with additional care and support needs, running events where everyone can be kept safe from harm. Following our annual Safeguarding policy review, we sent a video update from our Safeguarding Lead to all New Ground churches and church plants, encouraging them to prioritising safeguarding and to review their policy and procedures. We are gathering contact details for Safeguarding Leads in the churches so we can work more closely with them to encourage best practice and ongoing awareness.

Reserves

The reserves policy is reviewed annually in accordance with Charity Commission guidelines. Three levels of reserves are maintained: restricted, designated and free. With the exception of our contingency and designated relief fund, we anticipate using all the 2024 reserves during the course of 2025 in direct activities and continued grant funding for our wider charitable projects, while still maintaining adequate free reserves. To achieve this and in line with our policy set out below, we intend to seek funding from our supporter churches during 2025 for a further programme of charitable projects in 2026.

Restricted funds

These represent donations for specific activities and our policy is to expend these funds as quickly as possible in order to benefit the recipients. At 31 December 2024 the restricted funds stood at £4,970 (2023 - £15,863).

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REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2024

Designated funds

At various times it has been considered beneficial by the directors to allocate reserves to particular projects. At 31 December 2024 the designated funds stood at £184,488 (2023 - £150,694). The level of the reserves held under the policy for contingencies, which are free for use in any area, was set at £15,000 as shown in note 12. Having fully used the designated funds for reserves in 2023, we are pleased that sufficient funds have become available to recreate this fund.

Free reserves

Free reserves are all the undesignated funds plus any designated funds, which although budgeted, could be released if needed. It is the charity's policy is to maintain free reserves at a level between two to three months of regular income (£56,000). The year-end free reserves figure of £78,009 is more than adequate for this purpose.

Directors' Responsibilities

Charity law requires us as directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year. In order to achieve this we have relied on the following procedures:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records, which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

On behalf of the board of directors.

Dale Barlow
17 June 2025

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
NEW GROUND CHURCHES**

Independent examiner's report to the trustees of New Ground Churches ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Dr Shona F Wardop C.A.
Institute of Chartered Accountants of Scotland
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton BN2 9QA

17 June 2025

NEW GROUND CHURCHES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds General £	Designated £	Restricted funds £	Total 2024 £	Total 2023 £
Income and endowments from:						
Donations and legacies	2	350,079	162,653	66,631	579,363	537,273
Charitable activities	3	26,818	47,342	0	74,160	98,412
Investments	4	1,407	0	0	1,407	947
		£ 378,304	£ 209,995	£ 66,631	£ 654,930	£ 636,632
Expenditure on:						
Charitable activities	5					
Apostolic ministry and extension		248,678	142,781	1,510	392,969	411,892
Conferences and events		74,886	40,742	0	115,628	129,918
Mission activities		5,969	43,160	63,668	112,797	57,166
Total resources expended		329,533	226,683	65,178	621,394	598,976
Net incoming/(outgoing) resources before transfers		48,771	(16,688)	1,453	33,536	37,656
Gross transfers between funds		(38,136)	50,482	(12,346)	0	0
Net (expenditure)/income for the year						
Net movement in funds		10,635	33,794	(10,893)	33,536	37,656
Fund balances at 1 January 2024		£ 29,116	£ 150,694	£ 15,863	£ 195,673	£ 158,017
Fund balances at 31 December 2024		£ 39,751	£ 184,488	£ 4,970	£ 229,209	£ 195,673

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NEW GROUND CHURCHES

BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
Current assets			
Debtors	8	19,234	8,875
Cash at bank and in hand		236,834	208,125
		256,068	217,000
Creditors: amounts falling due within one year	9	(26,859)	(21,327)
Net assets		£ 229,209	£ 195,673
Income funds			
Restricted funds	11	4,970	15,863
Unrestricted funds:			
Designated funds	12	184,488	150,694
General funds		39,751	29,116
		£ 229,209	£ 195,673

For the year ended 31 December 2024, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- The members have not required the charitable company to obtain an audit of its accounts for the period in question in accordance with Section 476 of the Companies Act however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner whose report forms part of this document.
- The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies 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.

The accounts were approved by the Board and signed on their behalf on 17 June 2025.

Dale Barlow

NEW GROUND CHURCHES, a company limited by guarantee. Registered in England No. 06281483
Registered as a charity No. 1121110

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting Policies

The accounts have been prepared under the historical cost convention, in accordance with applicable accounting standards and follow the Statement of Recommended Practice: Accounting by Charities (FRS102). The charity is a public benefit entity. There are no material uncertainties about the charity's ability to continue as a going concern. The following are the accounting policies which have been applied in dealing with material items:-

a) *Donated and grant income*

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

b) *Other income and expenditure*

Conference income is taken into account when the event has taken place. Amounts received for events which have not yet taken place are deferred and reflected in creditors as "Accruals and deferred income". Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

c) *Funds*

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees, some of which are designated for particular projects. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) *Fixed assets and depreciation*

There are no fixed assets since all equipment for conferences is hired and administrative equipment is either loaned by churches in the region or written off as expenditure in the year.

e) *Pension costs*

The company operates a defined contribution scheme for certain of its employees. Pension premiums are charged as they are paid.

f) *Taxation*

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts, to the extent that income or gains are applied exclusively to charitable purposes.

g) *Cash flows statement*

The company has prepared a Cash Flows Statement for the year (see note 17).

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NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

2 Donations and legacies

	2024	2023
	£	£
General funds:		
Donations	350,079	347,416
	£ 350,079	£ 347,416
Designated funds:		
Conference offerings and gifts	159,687	171,141
Tax repayments	2,966	1,485
	£ 162,653	£ 172,626
Restricted funds:		
Donations	66,581	7,360
Conference offerings and gifts	50	8,710
Tax repayments	0	1,161
	£ 66,631	£ 17,231

3 Charitable activities (income)

Income from activities to further the charity's objects

General funds:

Conference attendance	26,818	45,161
	£ 26,818	£ 45,161

Designated funds:

Conference attendance	18,512	20,401
Training	28,830	32,850
	£ 47,342	£ 53,251

4 Investments

Investment income receivable	1,407	947
	£ 1,407	£ 947

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

5 Expenditure on: Charitable activities

	Staff costs £	Grants £	Other costs £	Total 2024 £	Total 2023 £
<u>Apostolic ministry and extension</u>					
Activities undertaken directly	101,794	1,510	8,837	112,141	111,813
Support costs	109,788	100,752	70,288	280,828	300,079
Total	211,582	102,262	79,125	392,969	411,892

Conferences and events

Activities undertaken directly	25,595	0	69,691	95,286	107,301
Support costs	17,116	0	3,226	20,342	22,617
Total	42,711	0	72,917	115,628	129,918

Mission activities

Activities undertaken directly	0	44,899	58,668	103,567	46,360
Support costs	3,920	0	5,310	9,230	10,806
Total	3,920	44,899	63,978	112,797	57,166

£	258,213	£	147,161	£	216,020	£	621,394	£	598,976
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2023 comparative figures

	Staff £	Grants £	Other £	Total - 2023 £
<u>Apostolic ministry and extension</u>				
Activities undertaken directly	97,138	1,008	13,667	111,813
Support costs	103,058	107,204	89,817	300,079
Total	200,196	108,212	103,484	411,892

Conferences and events

Activities undertaken directly	24,110	0	83,191	107,301
Support costs	16,705	0	5,912	22,617
Total	40,815	0	89,103	129,918

Mission activities

Activities undertaken directly	0	46,000	360	46,360
Support costs	3,708	0	7,098	10,806
Total	3,708	46,000	7,458	57,166

£	244,719	£	154,212	£	200,045	£	598,976
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Governance costs

Total governance costs of £5,254 (2023 - £4,752) have been included in Support costs and divided equally for each Charitable activity and shown above under Other costs.

These costs include payment for independent examination of £1,770 (2023 - £1,230).

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

5 Expenditure on: Charitable activities (continued)

Grants	Institutions	Individuals	Total 2024	Total 2023
	£	£	£	£
Apostolic ministry and extension	98,741	260	99,001	108,212
Conferences and events	0	0	0	0
Mission activities	48,160	0	48,160	46,000
	£ 146,901	£ 260	£ 147,161	£ 154,212

<i>2023 comparative figures</i>	<i>Institutions</i>	<i>Individuals</i>	<i>Total - 2023</i>
	£	£	£
<i>Apostolic ministry and extension</i>	107,204	1,008	108,212
<i>Conferences and events</i>	0	0	0
<i>Mission activities</i>	46,000	0	46,000
	£ 153,204	£ 1,008	£ 154,212

Details of grants over £1,000 made to institutions were:

	For Apostolic ministry		For Mission activities	
	2024	2023	2024	2023
Crawley Community Church	£ 13,500	£ 10,909		
The Rock Community Church, Guernsey	£ 20,000	£ 20,000		
Newfrontiers	£ 17,000	£ 15,000		
Christ Central Churches	0	£ 1,000		
Nouvelles Frontières, France	£ 8,489	£ 8,785		
Disciple Nations	£ 12,000	£ 12,000		
Redeemer Church, Maastricht	£ 27,352	£ 44,010		
Commission	0	£ (4,500)		
Jubilee+			£ 6,000	£ 6,000
Redeemer Church, Rotterdam			£ 2,596	0
Redeemer Church, The Hague			£ 34,564	£ 40,000
Mosaic Church, Brussels			£ 5,000	0

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

5 Expenditure on: Charitable activities (continued)

Charitable activities by fund	2024	2023
<u>Apostolic ministry and extension</u>	£	£
Unrestricted: General	248,678	248,469
Unrestricted: Designated	142,781	162,415
Restricted	1,510	1,008
	£ 392,969	£ 411,892
<u>Conferences and events</u>		
Unrestricted: General	74,886	94,009
Unrestricted: Designated	40,742	35,909
	£ 115,628	£ 129,918
<u>Mission activities</u>		
Unrestricted: General	5,969	5,975
Unrestricted: Designated	43,160	50,831
Restricted	63,668	360
	£ 112,797	£ 57,166

6 Trustees

David Holden (trustee) was employed full-time during the year as Apostolic Leader and is considered key management personnel. Remuneration in the accounting year amounted to £74,720 (2023 - £70,069), with pension contributions of £6,819 (2023 - £6,433). National insurance cost was £6,531 (2023 - £5,740).

Liz Holden (wife of trustee David Holden) was employed part-time during the year as Support Worker. Remuneration in the accounting year amounted to £9,022 (2023 - £8,511).

Dale Barlow (trustee) was employed full-time during the year as Chief Operating Officer. Remuneration in the accounting year amounted to £61,989 (2023 - £58,427), with pension contributions of £5,703 (2023 - £5,380).

Expenses incurred by trustees, David Holden and Dale Barlow, and related party, Liz Holden, in direct charitable activities on behalf of New Ground Churches, were:

Travel - £10,498 (2023 - £12,356), Accommodation - £0 (2023 - £0), Hospitality - £2,526 (2023 - £3,502).

With the exception of those noted, all of which were in accordance with the governing document, none of the trustees (or any person connected with them) received any remuneration or reimbursed expenses during the year.

The total amount donated from trustees and/or related parties during the year was £600 (2023 - £1,010).

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Employees

Number of employees

	2024 Number	2023 Number
The average monthly number of employees during the year was:		
Direct charitable	2	3
Administrative	2	2
	4	5

Employment costs

	£	£
Wages and salaries	220,421	209,305
Social security costs	16,659	15,223
Other pension costs	21,140	20,080
	£ 258,220	£ 244,608

The Directors and Core Team are responsible for directing and planning. Apart from David Holden and Dale Barlow no other employees had annual emoluments of £60,000 or more.

8 Debtors

	2024 £	2023 £
Other debtors (including Gift Aid)	9,747	942
Prepayments and accrued income	9,487	7,933
	£ 19,234	£ 8,875

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	9,440	8,114
Accruals and deferred income	17,419	13,213
	£ 26,859	£ 21,327

10 Share capital

The company is limited by guarantee and does not have a share capital. The liability of each member is limited to a maximum of £10.

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 Jan 2024	Incoming resources	Resources expended	Transfers	Balance at 31 Dec 2024
	£	£	£	£	£
Brazil support	7,000	0	(1,303)	(2,500)	3,197
Fearless offering	8,863	0	(1,510)	(6,000)	1,353
Church planting	0	10,096	(5,000)	(5,096)	0
Relief fund	0	56,535	(57,365)	1,250	420
	£ 15,863	£ 66,631	£ (65,178)	£ (12,346)	£ 4,970
<i>2023 comparative figures</i>					
Brazil support	4,000	7,000	0	(4,000)	7,000
Fearless offering	0	9,871	(1,008)	0	8,863
Relief fund	0	360	(360)	0	0
	£ 4,000	£ 17,231	£ (1,368)	£ (4,000)	£ 15,863

Brazil support

In recent years we have built increasingly close relationship with several churches in Brazil and in the Portuguese-speaking world. Occasionally churches contribute towards the costs of future support.

Fearless offering

During the Fearless Conference held in June 2023, an offering was taken to support ongoing work amongst churches in the Portuguese-speaking world and the Newfrontiers' sphere, Disciple Nations in Zimbabwe.

Church planting

Specific gifts received for church planting were distributed during the year.

Relief fund

We continue to provide immediately accessible funds for relief where needed around the world, and this enables us to generate donations as specific needs arise.

Transfers out of restricted funds occurred when combined with designated and unrestricted funds for activities with the same purpose.

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

12 Designated funds

These are unrestricted funds earmarked by the trustees for particular purposes.

	Balance at 1 Jan 2024	Incoming resources	Resources expended	Transfers	Balance at 31 Dec 2024
	£	£	£	£	£
Apostolic extension	133,436	181,165	(164,165)	(428)	150,008
Church planting	0	0	(37,160)	37,160	0
Academy	14,758	28,830	(25,358)	0	18,230
Relief fund	2,500	0	0	(1,250)	1,250
Contingency	0	0	0	15,000	15,000
	£ 150,694	£ 209,995	£ (226,683)	£ 50,482	£ 184,488

2023 comparative figures

Apostolic extension	63,764	193,027	(174,019)	50,664	133,436
Church planting	0	0	(40,000)	40,000	0
Academy	40,735	32,850	(37,636)	(21,191)	14,758
Relief fund	0	0	2,500	0	2,500
Impact surplus	2,809	0	0	(2,809)	0
Contingency	14,500	0	0	(14,500)	0
	£ 121,808	£ 225,877	£ (249,155)	£ 52,164	£ 150,694

Apostolic extension

This fund represents the annual offerings from 2023 and 2024, for the ongoing work of New Ground.

Church planting

To continue support for the plant in Rotterdam, unrestricted funds were designated for church planting.

Academy

This is a training opportunity for those involved in, or aspiring to, leadership within church.

Relief fund

We continue to provide immediately accessible funds for relief where needed around the world.

Contingency

Previously drawn from the general budget, it was considered prudent to maintain the fund for unexpected costs. Having used it in 2022, sufficient funds have become available to recreate this fund.

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

13 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2024 £
Fund balances at 31 December 2024 are represented by:				
Current assets	66,610	184,488	4,970	256,068
Creditors: amounts falling due within one year	(26,859)	0	0	(26,859)
	£ 39,751	£ 184,488	£ 4,970	£ 229,209

14 Statement of cash flows

	Total funds 2024 £	Total funds 2023 £
<u>Cash flows from operating activities:</u>		
Net cash provided by (used in) operating activities	£ 27,302	£ 47,063
<u>Cash flows from investing activities:</u>		
Interest from investments	1,407	947
	£ 28,709	£ 48,010
Change in cash in the year	28,709	48,010
Cash at the beginning of the year	208,125	160,115
Cash at the end of the year	£ 236,834	£ 208,125
<u>Reconciliation of net income/(expenditure) to net cash flow from operating activities</u>		
Net income/(expenditure) for the year	33,536	37,656
Adjustments for:		
Interest from investments	(1,407)	(947)
(Increase)/decrease in debtors	(10,359)	18,562
Increase/(decrease) in creditors	5,532	(8,208)
Net cash provided by (used in) operating activities	£ 27,302	£ 47,063
<u>Analysis of cash</u>		
Cash in hand	236,834	208,125
Total cash	£ 236,834	£ 208,125

NEW GROUND CHURCHES

England & Wales - Charity number 1121110

Accounts

New Ground Churches

Report and Accounts

Year ended 31 December 2023

NEW GROUND CHURCHES

FOR THE YEAR ENDED 31 DECEMBER 2023

COMPANY INFORMATION

Directors/Trustees	Dale Barlow Robert Gwynn David Holden David Rowsell Timothy Wort
Constituted as	Company limited by guarantee
Governing Document	Memorandum and Articles of Association
Company Registration Number	6281483
Charity Registration Number	1121110
Registered Office	Kings Centre 33 Amy Road Oxted RH8 0PW
Independent Examiner	Dr Shona F Wardrop C.A Institute of Chartered Accountants of Scotland Chariot House Limited 44 Grand Parade Brighton BN2 9QA
Bankers	Lloyds Bank plc

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NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2023

The directors have pleasure in submitting their Report and Accounts for the year ended 31 December 2023.

Mission

New Ground is a family of churches from different countries, led by Dave Holden, who works directly with several other leaders in a Core Team. We believe that God has caught us up in His great mission to plant new churches and shape existing churches to make a major difference to the communities in which God has called them to live. We want to see communities positively impacted through God's miraculous intervention, social action and thoughtful cultural engagement by local Christians. We believe that everyone in a community should be blessed by the fact that our churches are there.

As a church is part of New Ground, so New Ground is part of Newfrontiers. This is a group of apostolic leaders (1,000s of churches in over 90 nations, in every continent) partnering together on global mission joined by common values and beliefs, shared mission and genuine relationships.

Objects and activities

The objects of the charity are to:

- advance the Christian faith by such means as the charity shall determine from time to time
- relieve sickness, financial hardship and promote and preserve good health.

The directors have had regard for the Charity Commission guidance on public benefit, and particularly the report on 'The Advancement of Religion for the Public Benefit'. Activities undertaken during the year to reflect this and achieve the charity objectives, and laid out according to the SOFA headings, include:

APOSTOLIC MINISTRY AND EXTENSION

Across our family of churches we are increasingly starting to function and outwork our mission and objectives in 'hubs'. These are smaller groups of churches or church plants working together with input from Dave Holden or different members of the New Ground Core Team. The hubs vary in scale and how developed and well established they are; some are based on a geographical area (for example three churches in Scotland working together) while others around language (our French-speaking hub).

Church support

One of the key benefits of working together with a variety of churches is the depth and breadth of leaders' experience gained over many years. Through a combination of grant funding and churches releasing their senior leaders, teams have been able to travel to, or communicate with, a wide range of churches to train, support, develop and encourage leaders, especially in England, Scotland, various countries across mainland Europe, as well as further afield in Brazil and South Africa. It also helps church members to identify with other churches within New Ground and gain a broader perspective of what churches can achieve in a different context.

Training

The *New Ground Academy* began in 2014 and has been developed since that time. It is a training package designed to produce leaders who are equipped to lead well in church life through a combination of practical theology, peer interaction and mentoring. This is achieved with a good balance between classroom teaching and interactive discussion. Many students have remarked on the way the Academy has impacted their lives and their involvement in the local community.

The structure allows involvement for those with weekday employment by use of 'home learning' video material available in advance and discussion groups led by mentors in each local church represented. This is in addition to in-person Saturday training days.

NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2023

An updated two-year course commenced in September 2023 following a thorough review that began in 2022, with well over 100 students signed up. The Academy material continues to serve a training hub in Holland, and a church in South Africa that joined New Ground during the year will start using the material too when they launch Academy in September 2024.

In order to help develop the next generations, planning took place to develop *NEXT*, a new one-year internship/apprenticeship to help 18-25 year-olds grow and develop while serving in a local New Ground church. The first intake of students will be in September 2024.

Two new initiatives took place to equip and train our leaders. The *Racial Diversity Network* drew in different speakers for online sessions designed to equip, discuss, encourage, pray and share learnings around issues of racial diversity in the local church. Our *Equip: Sexuality & Gender* initiative developed a range of resources designed to equip leaders to equip their church on the topics of sexuality and gender. This included online and in-person training for senior leaders, resources for them in turn to train leaders in their churches, along with guidance and resources for local church teaching and discussion.

Working partnerships

The charity is able to pursue its objects through grant funding and working partnerships with charities having similar objectives. This allows valuable flexibility and enables New Ground to respond quickly and with economic efficiency to changing needs across the nations.

Impact

Demonstrating the direct and tangible impact of charity activities in relation to the development, growth and sustainability of churches is not always straightforward since many factors contribute to these positive facets. Nevertheless, the key objects and activities noted above provide a foundation on which many individuals, churches and communities can build and benefit. To illustrate this impact, a few examples:

Firstly, from an individual who completed the Academy training course in 2023: "Academy for me was a two-year journey of growth. I grew in God which in turn developed my leadership. I gained new perspective on discipleship, mission and church leadership." This is just one of the hundreds who have been helped to grow as a leader over the last year.

Ongoing financial support has assisted a couple stirred by God towards church planting, enabling them to develop a church plant in a major Dutch city. They recently celebrated two years of meeting publicly as a church, with people from multiple nations sharing how they'd found a home and a community. One person who shared said this: "We're not here just for 'gezelligheid' (warmth and friendliness of being with loved ones) and to keep it fun for ourselves; we're outward looking, and want more people to experience something of the Kingdom of God."

One of our churches produce a video for our 2023 Fearless Conference with women highlighting some of the church's social action initiatives. Over the past eight years the church has made a significant impact in their community. Addressing the city's high levels of poverty, the church launched projects like a debt advice centre that has seen 17 of their 84 clients pay off all debt and helped write off £245,000 of debt. Their 'Baby Basics' centre has provided 1,500 starter packs to vulnerable families, with their service now considered essential by the NHS, health visitors, community centres and the police. Through their 'Someone Cares' project they support hospital patients with practical and emotional help, and additionally, by linking schools with local churches, they have provided crisis support and essential resources to families. The church is committed to loving and caring for their community, significantly improving the lives of many individuals and families. Similar impact is felt in the numerous towns and cities where New Ground churches exist.

NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2023

CONFERENCES

Events

We had a full calendar of events and conferences. These have been both international gatherings like the Leadership Conference and two-day Prayer Days, as well as UK-focused days of prayer and more regular local gatherings for encouragement and support for established churches and church plants. The value of our New Ground Sunday in bringing news, vision and updates from around the family of churches during the Covid restrictions has been continued. Content was subtitled or made available in five different languages, seeking to serve our increasingly diverse family of churches across the nations. Some churches used this as the moment to give towards our annual offering, which to date has raised over £145,000 for the ongoing work of the charity.

Our 2023 Fearless women's conference, last run in 2020, was attended by over 600 for teaching, connection and encouragement. Almost £10,000 was given towards work in Zimbabwe and New Ground's work in the Portuguese-speaking world.

MISSION

Church planting and multi-site development

There are generally two ways in which churches are planted: one is when a church starts a new church or site in an area within its locality; the other when groups of people move to an area, often a city, where previously they have had little or no contact. There has been ongoing support for the latter and new opportunities have developed in the former.

An increasing focus of prayer, attention and discussion is starting to be given to church planting. We trust this will lead to growth in church planting initiatives going forward.

Governance

New Ground Churches is constituted as a company limited by guarantee and registered as a charity, its governing document being the Memorandum and Articles of Association. The policy and operating decisions of the charity rest with the directors who meet regularly to monitor the activities of the company. In addition, the directors have appointed a management team to run the day-to-day activities and to establish and update policies and procedures to reflect the developing work of the charity. Directors are recruited and appointed in order to ensure robust governance of charity activities, with particular emphasis on providing experience and skillsets suitable to serve the developing nature of the charity. All directors are offered training opportunities provided by external agencies.

Risk management

Since the review of all major risks and the creation of a formal report, the management of risk has become an essential part of charity administration. Risks are regularly considered and key risks monitored on a regular basis with priorities set according to primary risks and appropriate procedures put in place, e.g. insurance, via brokers competent in this field, to protect the interests of the charity, its employees and directors.

The most significant risk identified has been the impact of leadership transition within New Ground. This is being carefully discussed, progressed and monitored by the Core Team on behalf of the directors.

Reserves

The reserves policy is reviewed annually in accordance with Charity Commission guidelines. Three levels of reserves are maintained: restricted, designated and free. With the exception of our contingency and designated relief fund, we anticipate using all the 2023 reserves during the course of 2024 in direct activities and continued grant funding for our wider charitable projects, while still maintaining adequate free reserves. To achieve this and

NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2023

in line with our policy set out below, we intend to seek funding from our supporter churches during 2024 for a further programme of charitable projects in 2025.

Restricted funds

These represent donations for specific activities and our policy is to expend these funds as quickly as possible in order to benefit the recipients. At 31 December 2023 the restricted funds stood at £15,863 (2022 - £4,000).

Designated funds

At various times it has been considered beneficial by the directors to allocate reserves to particular projects. At 31 December 2023 the designated funds stood at £150,694 (2022 - £121,808). The level of the reserves held under the policy for contingencies, which are free for use in any area, was set at £14,500 as shown in note 12, but this was fully utilised during 2023. It is our intention to designate further funds for this purpose as they become available.

Free reserves

Free reserves are all the undesignated funds plus any designated funds, which although budgeted, could be released if needed. It is the charity's policy is to maintain free reserves at a level between two to three months of regular income (£68,500). The year-end free reserves figure of £29,568 is inadequate for this purpose, although an improvement on recent years. Considerable work has been done during the year to increase general income and to boost church involvement in the annual offering, which has improved cashflow during the early part of 2024.

Directors' Responsibilities

Charity law requires us as directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year. In order to achieve this we have relied on the following procedures:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records, which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

On behalf of the board of directors.

Dale Barlow
2 July 2024

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
NEW GROUND CHURCHES**

Independent examiner's report to the trustees of New Ground Churches ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Dr Shona F Wardop C.A
Institute of Chartered Accountants of Scotland
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton BN2 9QA

2 July 2024

NEW GROUND CHURCHES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds		Restricted funds	Total 2023	Total 2022
	Notes	General £	Designated £	£	£	£
<u>Income and endowments from:</u>						
Donations and legacies	2	347,416	172,626	17,231	537,273	492,631
Charitable activities	3	45,161	53,251	0	98,412	82,813
Investments	4	947	0	0	947	31
		£ 393,524	£ 225,877	£ 17,231	£ 636,632	£ 575,475
<u>Expenditure on:</u>						
Charitable activities						
Apostolic ministry and extension	5	248,469	162,415	1,008	411,892	272,147
Conferences and events		94,009	35,909	0	129,918	128,287
Mission activities		5,975	50,831	360	57,166	224,101
Total resources expended		348,453	249,155	1,368	598,976	624,535
Net incoming/(outgoing) resources before transfers		45,071	(23,278)	15,863	37,656	(49,060)
Gross transfers between funds		(48,164)	52,164	(4,000)	0	0
Net (expenditure)/income for the year						
Net movement in funds		(3,093)	28,886	11,863	37,656	(49,060)
Fund balances at 1 January 2023		£ 32,209	£ 121,808	£ 4,000	£ 158,017	£ 207,077
Fund balances at 31 December 2023		£ 29,116	£ 150,694	£ 15,863	£ 195,673	£ 158,017

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NEW GROUND CHURCHES

BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
Current assets			
Debtors	8	8,875	27,437
Cash at bank and in hand		208,125	160,115
		217,000	187,552
Creditors: amounts falling due within one year	9	(21,327)	(29,535)
Net assets		£ 195,673	£ 158,017
Income funds			
Restricted funds	11	15,863	4,000
Unrestricted funds:			
Designated funds	12	150,694	121,808
General funds		29,116	32,209
		£ 195,673	£ 158,017

For the year ended 31 December 2023, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- The members have not required the charitable company to obtain an audit of its accounts for the period in question in accordance with Section 476 of the Companies Act however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner whose report forms part of this document.
- The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies 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.

The accounts were approved by the Board and signed on their behalf on 2 July 2024.

Dale Barlow

NEW GROUND CHURCHES, a company limited by guarantee. Registered in England No. 06281483
Registered as a charity No. 1121110

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting Policies

The accounts have been prepared under the historical cost convention, in accordance with applicable accounting standards and follow the Statement of Recommended Practice: Accounting by Charities (FRS102). The charity is a public benefit entity. There are no material uncertainties about the charity's ability to continue as a going concern. The following are the accounting policies which have been applied in dealing with material items:-

a) *Donated and grant income*

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

b) *Other income and expenditure*

Conference income is taken into account when the event has taken place. Amounts received for events which have not yet taken place are deferred and reflected in creditors as "Accruals". Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

c) *Funds*

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) *Fixed assets and depreciation*

There are no fixed assets since all equipment for conferences is hired and administrative equipment is either loaned by churches in the region or written off as expenditure in the year.

e) *Pension costs*

The company operates a defined contribution scheme for certain of its employees. Pension premiums are charged as they are paid.

f) *Taxation*

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

g) *Cash flows statement*

The company has prepared a Cash Flows Statement for the year (see note 14).

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

2 Donations and legacies

	2023 £	2022 £
General funds:		
Donations	347,416	335,063
	£ 347,416	£ 335,063
Designated funds:		
Conference offerings and gifts	171,141	142,877
Tax repayments	1,485	2,671
	£ 172,626	£ 145,548
Restricted funds:		
Donations	7,360	11,989
Conference offerings and gifts	8,710	0
Tax repayments	1,161	31
	£ 17,231	£ 12,020

3 Charitable activities (income)

Income from activities to further the charity's objects

General funds:

Conference attendance	45,161	17,499
	£ 45,161	£ 17,499

Designated funds:

Conference attendance	20,401	18,876
Training	32,850	46,438
	£ 53,251	£ 65,314

4 Investments

Investment income receivable	947	31
	£ 947	£ 31

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

5 Expenditure on: Charitable activities

	Staff costs £	Grants £	Other costs £	Total 2023 £	Total 2022 £
<u>Apostolic ministry and extension</u>					
Activities undertaken directly	97,138	1,008	13,667	111,813	107,110
Support costs	103,058	107,204	89,817	300,079	165,037
Total	200,196	108,212	103,484	411,892	272,147
<u>Conferences and events</u>					
Activities undertaken directly	24,110	0	83,191	107,301	100,423
Support costs	16,705	0	5,912	22,617	27,864
Total	40,815	0	89,103	129,918	128,287
<u>Mission activities</u>					
Activities undertaken directly	0	46,000	360	46,360	122,179
Support costs	3,708	0	7,098	10,806	101,922
Total	3,708	46,000	7,458	57,166	224,101
	£ 244,719	£ 154,212	£ 200,045	£ 598,976	£ 624,535

2022 comparative figures

	Staff £	Grants £	Other £	Total - 2022 £
<u>Apostolic ministry and extension</u>				
Activities undertaken directly	95,664	940	10,506	107,110
Support costs	93,253	0	71,784	165,037
Total	188,917	940	82,290	272,147
<u>Conferences and events</u>				
Activities undertaken directly	32,306	0	68,117	100,423
Support costs	22,991	0	4,873	27,864
Total	55,297	0	72,990	128,287
<u>Mission activities</u>				
Activities undertaken directly	0	122,179	0	122,179
Support costs	4,798	94,704	2,420	101,922
Total	4,798	216,883	2,420	224,101
	£ 249,012	£ 217,823	£ 157,700	£ 624,535

Governance costs

Total governance costs of £4,752 (2022 - £5,687) have been included in Support costs and divided equally for each Charitable activity and shown above under Other costs.

These costs include payment for independent examination of £1,230 (2022 - £1,212).

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

5 Expenditure on: Charitable activities (continued)

Grants	Institutions	Individuals	Total 2023	Total 2022
	£	£	£	£
Apostolic ministry and extension	107,204	1,008	108,212	132,491
Conferences and events	0	0	0	0
Mission activities	46,000	0	46,000	85,677
	£ 153,204	£ 1,008	£ 154,212	£ 218,168

<i>2022 comparative figures</i>	<i>Institutions</i>	<i>Individuals</i>	<i>Total - 2022</i>
	£	£	£
<i>Apostolic ministry and extension</i>	132,491	0	132,491
<i>Conferences and events</i>	0	0	0
<i>Mission activities</i>	62,310	23,367	85,677
	£ 194,801	£ 23,367	£ 218,168

Details of grants over £1,000 made to institutions were:

	For Apostolic ministry		For Mission activities	
	2023	2022	2023	2022
Crawley Community Church	£ 10,909	£ 10,909		
Church on the Rock, Guernsey	£ 20,000	£ 20,000		
Newfrontiers	£ 15,000	£ 15,000		
Christ Central Churches	£ 1,000	0		
Nouvelles Frontieres, France	£ 8,785	£ 9,503		
Disciple Nations	£ 12,000	£ 12,672		
Redeemer Church, Maastricht	£ 44,010	£ 53,207	0	£ 6,324
Commission	£ (4,500)	0		
Catalyst Network	0	£ 5,000		
Edfri International	0	£ 3,000		
Agape Comunidad Crista, Brazil	0	£ 1,000		
Ingreja Raizes, Brazil	0	£ 1,000		
Life Church, Seaford	0	£ 1,200		
Jubilee+			£ 6,000	£ 6,000
Redeemer Church, The Hague			£ 40,000	£ 49,985

The negative figure for Commission was the return of the unused element of a grant made in 2020.

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

5 Expenditure on: Charitable activities (continued)

Charitable activities by fund	2023	2022
<u>Apostolic ministry and extension</u>	£	£
Unrestricted: General	248,469	229,867
Unrestricted: Designated	162,415	31,010
Restricted	1,008	11,270
	£ 411,892	£ 272,147
<u>Conferences and events</u>		
Unrestricted: General	94,009	94,171
Unrestricted: Designated	35,909	34,116
	£ 129,918	£ 128,287
<u>Mission activities</u>		
Unrestricted: General	5,975	7,218
Unrestricted: Designated	50,831	153,531
Restricted	360	63,352
	£ 57,166	£ 224,101

6 Trustees

David Holden (trustee) was employed full-time during the year as Apostolic Leader. Remuneration in the accounting year amounted to £70,069 (2022 - £67,204), with pension contributions of £6,433 (2022 - £6,127).

Liz Holden (wife of trustee David Holden) was employed part-time during the year as Support Worker.

Remuneration in the accounting year amounted to £8,511 (2022 - £8,106).

Dale Barlow (trustee) was employed full-time during the year as Chief Operating Officer. Remuneration in the accounting year amounted to £58,427 (2022 - £55,784), with pension contributions of £5,380 (2022 - £5,124).

Expenses incurred by trustees, David Holden and Dale Barlow, and related party, Liz Holden, in direct charitable activities on behalf of New Ground Churches, were:

Travel - £12,356 (2022 - £14,679), Accommodation - £0 (2022 - £0), Hospitality - £3,502 (2022 - £5,114).

With the exception of those noted, all of which were in accordance with the governing document, none of the trustees (or any person connected with them) received any remuneration or reimbursed expenses during the year.

The total amount donated from trustees and/or related parties during the year was £1,010 (2022 - £750).

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

7 Employees

Number of employees

	2023 Number	2022 Number
The average monthly number of employees during the year was:		
Direct charitable	3	2
Administrative	2	2
	5	4

Employment costs

	£	£
Wages and salaries	209,305	211,557
Social security costs	15,223	17,541
Other pension costs	20,080	20,345
	£ 244,608	£ 249,443

The Directors and Core Team are responsible for directing and planning. Amongst the staff David Holden is considered key management personnel. No other employees had annual emoluments of £60,000 or more.

8 Debtors

	2023 £	2022 £
Other debtors (including Gift Aid)	942	20,695
Prepayments and accrued income	7,933	6,742
	£ 8,875	£ 27,437

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	8,114	14,011
Accruals	13,213	15,524
	£ 21,327	£ 29,535

10 Share capital

The company is limited by guarantee and does not have a share capital. The liability of each member is limited to a maximum of £10.

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 Jan 2023	Incoming resources	Resources expended	Transfers	Balance at 31 Dec 2023
	£	£	£	£	£
Brazil support	4,000	7,000	0	(4,000)	7,000
Fearless offering	0	9,871	(1,008)	0	8,863
Relief fund	0	360	(360)	0	0
	£ 4,000	£ 17,231	£ (1,368)	£ (4,000)	£ 15,863
<i>2022 comparative figures</i>					
Brazil support	0	4,000	0	0	4,000
Ukraine support	0	598	(598)	0	0
Impact surplus	2,809	0	0	(2,809)	0
Church planting	4,658	7,000	(63,352)	51,694	0
Relief fund	250	422	(10,672)	10,000	0
	£ 7,717	£ 12,020	£ (74,622)	£ 58,885	£ 4,000

Brazil support

In recent years we have built increasingly close relationship with several churches in Brazil. Occasionally churches contribute towards the costs of future support.

Fearless offering

During the Fearless Conference held in June, an offering was taken to support ongoing work amongst churches in the Portuguese-speaking world and the Newfrontiers' sphere, Disciple Nations in Zimbabwe.

Relief fund

Following the dire needs during Covid19 and since, we continue to receive funding to support projects providing business initiatives amongst those living in poverty in Zimbabwe.

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

12 Designated funds

These are unrestricted funds earmarked by the trustees for particular purposes.

	Balance at 1 Jan 2023	Incoming resources	Resources expended	Transfers	Balance at 31 Dec 2023
	£	£	£	£	£
Apostolic extension	63,764	193,027	(174,019)	50,664	133,436
Church planting	0	0	(40,000)	40,000	0
Academy	40,735	32,850	(37,636)	(21,191)	14,758
Relief fund	0	0	2,500	0	2,500
Impact surplus	2,809	0	0	(2,809)	0
Contingency	14,500	0	0	(14,500)	0
	£ 121,808	£ 225,877	£ (249,155)	£ 52,164	£ 150,694
<i>2022 comparative figures</i>					
Apostolic extension	150,223	164,424	(196,630)	(54,253)	63,764
Church planting	8,765	0	(16,324)	7,559	0
Academy	0	46,438	(5,703)		40,735
Relief fund	10,000	0	0	(10,000)	0
Impact surplus	0	0	0	2,809	2,809
Contingency	14,500	0	0		14,500
	£ 183,488	£ 210,862	£ (218,657)	£ (53,885)	£ 121,808

Apostolic extension

This fund represents the annual offerings from 2022 and 2023, for the ongoing work of New Ground.

Church planting

To continue support for the plant in Rotterdam, unrestricted funds were designated for church planting.

Academy

This is a training opportunity for those involved in, or aspiring to, leadership within church.

Relief fund

We continue to provide immediately accessible funds for relief where needed around the world. Return of the unused portion of a grant from 2020 provided additional funds for future needs.

Contingency

Previously drawn from the general budget, it was considered prudent to maintain the fund for unexpected costs. Having used it during the year, it is hoped that funds will become available to recreate this in future.

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

13 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2023 £
Fund balances at 31 December 2023 are represented by:				
Current assets	50,443	150,694	15,863	217,000
Creditors: amounts falling due within one year	(21,327)	0	0	(21,327)
	£ 29,116	£ 150,694	£ 15,863	£ 195,673

14 Statement of cash flows

	Total funds 2023 £	Total funds 2022 £
<u>Cash flows from operating activities:</u>		
Net cash provided by (used in) operating activities	£ 47,063	£ (29,544)
<u>Cash flows from investing activities:</u>		
Interest from investments	947	31
	£ 48,010	£ (29,513)
Change in cash in the year	48,010	(29,513)
Cash at the beginning of the year	160,115	189,628
Cash at the end of the year	£ 208,125	£ 160,115
<u>Reconciliation of net income/(expenditure) to net cash flow from operating activities</u>		
Net income/(expenditure) for the year	37,656	(49,060)
Adjustments for:		
Interest from investments	(947)	(31)
(Increase)/decrease in debtors	18,562	(2,074)
Increase/(decrease) in creditors	(8,208)	21,621
Net cash provided by (used in) operating activities	£ 47,063	£ (29,544)
<u>Analysis of cash</u>		
Cash in hand	208,125	160,115
Total cash	£ 208,125	£ 160,115

NEW GROUND CHURCHES

England & Wales - Charity number 1121110

Accounts

New Ground Churches

Report and Accounts

Year ended 31 December 2022

NEW GROUND CHURCHES

FOR THE YEAR ENDED 31 DECEMBER 2022

COMPANY INFORMATION

Directors/Trustees	Dale Barlow Robert Gwynn David Holden Melinda Lyons (resigned 31 December 2022) David Rowsell (appointed 28 June 2022) Timothy Wort (appointed 28 June 2022)
Constituted as	Company limited by guarantee
Governing Document	Memorandum and Articles of Association
Company Registration Number	6281483
Charity Registration Number	1121110
Registered Office	Kings Centre 33 Amy Road Oxted RH8 0PW
Independent Examiner	John Thacker Chariot House Limited 44 Grand Parade Brighton BN2 9QA
Bankers	Lloyds Bank plc

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NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2022

The directors have pleasure in submitting their Report and Accounts for the year ended 31 December 2022.

Mission

New Ground is a family of churches from different countries, led by Dave Holden, who works directly with several church leaders in a Core Team. We believe that God has caught us up in His great mission to plant new churches and shape existing churches to make a major difference to the communities in which God has called them to live. We want to see communities positively impacted through God's miraculous intervention, social action and thoughtful cultural engagement by local Christians. We believe that everyone in a community should be blessed by the fact that our churches are there.

As a church is part of New Ground, so New Ground is part of Newfrontiers. This is a group of apostolic leaders (over 2,000 churches in more than 120 nations in every continent) partnering together on global mission joined by common values and beliefs, shared mission and genuine relationships.

Objects and activities

The objects of the charity are to:

- advance the Christian faith by such means as the charity shall determine from time to time
- relieve sickness, financial hardship and promote and preserve good health.

During the year the atmosphere around our churches has been more akin to pre-Covid, which has allowed opportunity to continue and develop activities that were beginning to be established last year. The directors have had regard for the Charity Commission guidance on public benefit, and particularly the report on 'The Advancement of Religion for the Public Benefit'. Activities undertaken during the year to reflect this and achieve the charity objectives, and laid out according to the SOFA headings, include:

APOSTOLIC MINISTRY AND EXTENSION

Church support

One of the key benefits of working together with a variety of churches is the depth and breadth of leaders' experience gained over many years. Through a combination of grant funding and churches releasing their senior leaders, teams have been able to travel to, or communicate with, a wide range of churches to train, support, develop and encourage leaders especially in the UK, Europe and, more recently, Brazil. It also helps church members to identify with other churches within New Ground and gain a broader perspective of what churches can achieve in a different context.

Training

The New Ground Academy began in 2014 and has been developed since that time. It is a training package designed to produce leaders who are equipped to lead well in every aspect of church life through a combination of practical theology, on-the-job coaching, peer interaction and personal mentoring. This is achieved with a good balance between classroom teaching and interactive discussion. Many students have remarked on the way the Academy has impacted their lives and their involvement in the local community. Working with a sphere in Zimbabwe, also part of Newfrontiers, the Academy material is being used to train rural pastors who would otherwise have no access to training.

Each year the teaching material is reviewed but during 2021 the curriculum was adapted to provide a greater focus on helping potential leaders to gain confidence, increase understanding and release gifting to enable them to become more hands-on in serving their local churches. The structure has also developed to allow greater involvement for those with weekday employment by introducing video material available in advance and discussion groups led by mentors in each local church represented. This review has continued through 2022 and into 2023 ready for the new 2-year course to commence in September 2023.

NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2022

Working partnerships

The charity is able to pursue its objects through grant funding and working partnerships with charities having similar objectives. This allows valuable flexibility and enables New Ground to respond quickly and with economic efficiency to changing needs across the nations.

Impact

Demonstrating the direct and tangible impact of charity activities in relation to the development, growth and sustainability of churches is not always straightforward since many factors contribute to these positive facets. Nevertheless, the key objects and activities noted above provide a foundation on which many individuals, churches and communities can build and benefit. However, these impacts are not always observable immediately, for example, a young man hearing prophetic direction during our major event in 2019, and encouragement from local leadership, began a journey to establish a community-based centre to provide debt advice and assistance. Ongoing financial support to assist with funding a couple stirred by God towards church planting enabled them to develop a church plant in a major Dutch city. One staff member spends considerable time in one-to-one and leadership-style meetings to stimulate, encourage and bring objective experience. This leads to helpful strategy, developing local community resources like Food Banks, homeless support, debt advice and anti-trafficking structures.

CONFERENCES

Events

The first full year without restrictions has enabled a full calendar of events and conferences. These have been both international gatherings like the Prayer Days and Leadership Conference, as well as more regular local gatherings for encouragement and support for established churches and church plants. The value of our New Ground Sunday in bringing news, vision, testimonies and updates from around the churches during the Covid restrictions has been continued since we've not yet been able to repeat a weekend conference for all our churches to attend. A multi-language video and magazine distributed in advance to all our churches, plus a live-link on the day, enabled them to feel not just togetherness but the range and diversity of our churches across the nations. It also provided the opportunity to promote our annual offering, which to date has raised just under £120,000 for the ongoing work of the charity.

MISSION

Church planting and multi-site development

There are generally two ways in which churches are planted: one is when a church starts a new church or site in an area within its locality; the other when groups of people move to an area, often a city, where previously they have had little or no contact. There has been ongoing support for the latter and new opportunities have developed in the former.

Governance

New Ground Churches is constituted as a company limited by guarantee and registered as a charity, its governing document being the Memorandum and Articles of Association. The policy and operating decisions of the charity rest with the directors who meet regularly to monitor the activities of the company. In addition, the directors have appointed a management team to run the day-to-day activities and to establish and update policies and procedures to reflect the developing work of the charity. Directors are recruited and appointed in order to ensure robust governance of charity activities, with particular emphasis on providing experience and skillsets suitable to serve the developing nature of the charity. All directors are regularly offered training opportunities provided by external agencies.

NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2022

Risk management

Since the review of all major risks and the creation of a formal report, the management of risk has become an essential part of charity administration. Risks are regularly considered and key risks monitored on a regular basis with priorities set according to primary risks and appropriate procedures put in place, e.g. insurance, via brokers competent in this field, to protect the interests of the charity, its employees and directors.

The most significant external risk faced by the charity was previously related to the Coronavirus outbreak, but with eased restrictions, our finances have been suitably managed and not impacted by the possibility of reduced funding. More recently the main risk identified has been the impact of leadership transition within New Ground. This is being carefully monitored and progressed by the Core Team on behalf of the directors.

Reserves

The reserves policy is reviewed annually in accordance with Charity Commission guidelines. Three levels of reserves are maintained: restricted, designated and free. With the exception of our contingency and designated relief fund, we anticipate using all the 2022 reserves during the course of 2023 in direct activities and continued grant funding for our wider charitable projects, while still maintaining adequate free reserves. To achieve this and in line with our policy set out below, we intend to seek funding from our supporter churches during 2023 for a further programme of charitable projects in 2024.

Restricted funds

These represent donations for specific activities and our policy is to expend these funds as quickly as possible in order to benefit the recipients. At 31 December 2022 the restricted funds stood at £4,000 (2021 - £7,717).

Designated funds

At various times it has been considered beneficial by the directors to allocate reserves to particular projects. At 31 December 2022 the designated funds stood at £121,808 (2021 - £183,488). The level of the reserves held under the policy for contingencies, which are free for use in any area, is set at £14,500 as shown in note 12.

Free reserves

Free reserves are all the undesignated funds plus any designated funds, which although budgeted, could be released if needed. It is the charity's policy to maintain free reserves at a level between two to three months of regular income (£64,000). The year-end free reserves figure of £47,161 is inadequate for this purpose, although an improvement on 2021. However, since the Annual Offering was taken late in the year only a few of the regular pledges had been received by the year end. Before the end of the first quarter of 2023 over £37,000 had been received in redeemed pledges and further gifts.

Directors' Responsibilities

Charity law requires us as directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records, which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the

NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2022

Companies Act 2006. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

On behalf of the board of directors.

Dale Barlow
13 June 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

NEW GROUND CHURCHES

Independent examiner's report to the trustees of New Ground Churches ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

John Thacker FCA DChA
Institute of Chartered Accountants in England and Wales
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton BN2 9QA

13 June 2023

NEW GROUND CHURCHES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds		Restricted funds	Total 2022	Total 2021
	Notes	General	Designated			
		£	£	£	£	£
<u>Income and endowments from:</u>						
Donations and legacies	2	335,063	145,548	12,020	492,631	487,053
Charitable activities	3	17,499	65,314	0	82,813	0
Investments	4	31	0	0	31	13
		£ 352,593	£ 210,862	£ 12,020	£ 575,475	£ 487,066
<u>Expenditure on:</u>						
Charitable activities						
Apostolic ministry and extension	5	229,867	31,010	11,270	272,147	222,914
Conferences and events		94,171	34,116	0	128,287	49,173
Mission activities		7,218	153,531	63,352	224,101	186,054
Total resources expended		331,256	218,657	74,622	624,535	458,141
Net incoming/(outgoing) resources before transfers		21,337	(7,795)	(62,602)	(49,060)	28,925
Gross transfers between funds		(5,000)	(53,885)	58,885	0	0
Net (expenditure)/income for the year						
Net movement in funds		16,337	(61,680)	(3,717)	(49,060)	28,925
Fund balances at 1 January 2022		£ 15,872	£ 183,488	£ 7,717	£ 207,077	178,152
Fund balances at 31 December 2022		£ 32,209	£ 121,808	£ 4,000	£ 158,017	£ 207,077

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NEW GROUND CHURCHES

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
Current assets			
Debtors	8	27,437	25,363
Cash at bank and in hand		160,115	189,628
		187,552	214,991
Creditors: amounts falling due within one year	9	(29,535)	(7,914)
Net assets		£ 158,017	£ 207,077
Income funds			
Restricted funds	11	4,000	7,717
Unrestricted funds:			
Designated funds	12	121,808	183,488
General funds		32,209	15,872
		£ 158,017	£ 207,077

For the year ended 31 December 2022, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- The members have not required the charitable company to obtain an audit of its accounts for the period in question in accordance with Section 476 of the Companies Act however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.
- The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies 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.

The accounts were approved by the Board and signed on their behalf on 13 June 2023.

Dale Barlow

NEW GROUND CHURCHES, a company limited by guarantee. Registered in England No. 06281483
Registered as a charity No. 1121110

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting Policies

The accounts have been prepared under the historical cost convention, in accordance with applicable accounting standards and follow the Statement of Recommended Practice: Accounting by Charities (FRS102). The charity is a public benefit entity. There are no material uncertainties about the charity's ability to continue as a going concern. The following are the accounting policies which have been applied in dealing with material items:-

a) *Donated and grant income*

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

b) *Other income and expenditure*

Conference income is taken into account when the event has taken place. Amounts received for events which have not yet taken place are deferred and reflected in creditors as "Accruals". Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

c) *Funds*

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) *Fixed assets and depreciation*

There are no fixed assets since all equipment for conferences is hired and administrative equipment is either loaned by churches in the region or written off as expenditure in the year.

e) *Pension costs*

The company operates a defined contribution scheme for certain of its employees. Pension premiums are charged as they are paid.

f) *Taxation*

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

g) *Cash flows statement*

The company has prepared a Cash Flows Statement for the year (see note 14).

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

2 Donations and legacies

	2022 £	2021 £
General funds:		
Donations	335,063	325,423
	£ 335,063	£ 325,423
Designated funds:		
Conference offerings and gifts	142,877	107,027
Tax repayments	2,671	725
	£ 145,548	£ 107,752
Restricted funds:		
Donations	11,989	53,575
Tax repayments	31	303
	£ 12,020	£ 53,878

3 Charitable activities (income)

Income from activities to further the charity's objects

General funds:

Conference attendance	17,499	0
	£ 17,499	0

Designated funds:

Conference attendance	18,876	0
Training	46,438	0
	£ 65,314	0

4 Investments

Investment income receivable	31	13
	£ 31	£ 13

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5 Expenditure on: Charitable activities

	Staff costs £	Grants £	Other costs £	Total 2022 £	Total 2021 £
<u>Apostolic ministry and extension</u>					
Activities undertaken directly	95,664	940	10,506	107,110	166,646
Support costs	93,253	0	71,784	165,037	56,268
Total	188,917	940	82,290	272,147	222,914
<u>Conferences and events</u>					
Activities undertaken directly	32,306	0	68,117	100,423	26,621
Support costs	22,991	0	4,873	27,864	22,552
Total	55,297	0	72,990	128,287	49,173
<u>Mission activities</u>					
Activities undertaken directly	0	122,179	0	122,179	95,308
Support costs	4,798	94,704	2,420	101,922	90,746
Total	4,798	216,883	2,420	224,101	186,054
	£ 249,012	£ 217,823	£ 157,700	£ 624,535	£ 458,141

2021 comparative figures

	Staff £	Grants £	Other £	Total - 2021 £
<u>Apostolic ministry and extension</u>				
Activities undertaken directly	92,202	61,495	12,949	166,646
Support costs	24,857	0	31,411	56,268
Total	117,059	61,495	44,360	222,914
<u>Conferences and events</u>				
Activities undertaken directly	23,283	0	3,338	26,621
Support costs	18,296	0	4,256	22,552
Total	41,579	0	7,594	49,173
<u>Mission activities</u>				
Activities undertaken directly	0	95,308	0	95,308
Support costs	3,650	85,214	1,882	90,746
Total	3,650	180,522	1,882	186,054
	£ 162,288	£ 242,017	£ 53,836	£ 458,141

Governance costs

Total governance costs of £5,687 (2021 - £4,352) have been included in Support costs and divided equally for each Charitable activity and shown above under Other costs.

These costs include payment for independent examination of £1,212 (2021 - £1,140).

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5 Expenditure on: Charitable activities (continued)

Grants	Institutions	Individuals	Total 2022	Total 2021
	£	£	£	£
Apostolic ministry and extension	132,491	0	132,491	185,393
Conferences and events	0	0	0	0
Mission activities	62,310	23,367	85,677	56,624
	£ 194,801	£ 23,367	£ 218,168	£ 242,017

<i>2021 comparative figures</i>	<i>Institutions</i>	<i>Individuals</i>	<i>Total - 2021</i>
	£	£	£
<i>Apostolic ministry and extension</i>	185,393	0	185,393
<i>Conferences and events</i>	0	0	0
<i>Mission activities</i>	37,000	19,624	56,624
	£ 222,393	£ 19,624	£ 242,017

Details of grants over £1,000 made to institutions were:

	For Apostolic ministry		For Mission activities	
	2022	2021	2022	2021
Kings Church, Oxted	0	£ 31,404		
Crawley Community Church	£ 10,909	£ 10,909		
Church on the Rock, Guernsey	£ 20,000	£ 20,000		
Newfrontiers	£ 15,000	£ 15,000		
Catalyst Network	£ 5,000	0		
Edfri International	£ 3,000	0		
The Kings Church Mid-Sussex	0	£ 10,625		
Nouvelles Frontieres, France	£ 9,503	£ 9,656		
Care and Relief for the Young	0	£ 2,500		
Disciple Nations	£ 12,672	£ 32,757	0	£ 15,000
Redeemer Church, Maastricht	£ 53,207	£ 52,542	£ 6,324	0
Agape Comunidad Crista, Brazil	£ 1,000	0		
Ingreja Raizes, Brazil	£ 1,000	0		
Life Church, Seaford	£ 1,200	0		
Jubilee+			£ 6,000	£ 11,000
Redeemer Church, The Hague			£ 49,985	0
Clarendon Trust			0	£ 10,000
Ashburnham Place			0	£ 1,000

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5 Expenditure on: Charitable activities (continued)

Charitable activities by fund	2022	2021
<u>Apostolic ministry and extension</u>	£	£
Unrestricted: General	229,867	175,431
Unrestricted: Designated	31,010	13,601
Restricted	11,270	33,882
	£ 272,147	£ 222,914
<u>Conferences and events</u>		
Unrestricted: General	94,171	49,155
Unrestricted: Designated	34,116	18
	£ 128,287	£ 49,173
<u>Mission activities</u>		
Unrestricted: General	7,218	5,530
Unrestricted: Designated	153,531	157,444
Restricted	63,352	23,080
	£ 224,101	£ 186,054

6 Trustees

David Holden (trustee) was employed full-time during the year as Apostolic Leader. Remuneration in the accounting year amounted to £67,204 (2021 - £64,229), with pension contributions of £6,127 (2021 - £5,919).

Liz Holden (wife of trustee David Holden) was employed part-time during the year as Support Worker.

Remuneration in the accounting year amounted to £8,106 (2021 - £7,832).

Dale Barlow (trustee) commenced full-time employment in the year as Chief Operating Officer. Remuneration in the accounting year amounted to £55,784, with pension contributions of £5,124. In previous years this cost was covered by grant to King's Church Oxted, where Dale was employed, hence the change in employment costs.

Expenses incurred by trustees, David Holden and Dale Barlow, and related party, Liz Holden, in direct charitable activities on behalf of New Ground Churches, were:

Travel - £14,679 (2021 - £2,788), Accommodation - £0 (2021 - £844), Hospitality - £5,114 (2021 - £918).

With the exception of those noted, all of which were in accordance with the governing document, none of the trustees (or any person connected with them) received any remuneration or reimbursed expenses during the year.

The total amount donated from trustees and/or related parties during the year was £750 (2021 - £245).

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

7 Employees

Number of employees

	2022 Number	2021 Number
The average monthly number of employees during the year was:		
Direct charitable	2	2
Administrative	2	2
	4	4

Employment costs

	£	£
Wages and salaries	211,557	139,395
Social security costs	17,541	9,282
Other pension costs	20,345	13,156
	£ 249,443	£ 161,833

The Directors and Core Team are responsible for directing and planning. Amongst the staff David Holden is considered key management personnel. No other employees had annual emoluments of £60,000 or more.

8 Debtors

	2022 £	2021 £
Other debtors (including Gift Aid)	20,695	18,736
Prepayments and accrued income	6,742	6,627
	£ 27,437	£ 25,363

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	14,011	7,914
Accruals	15,524	0
	£ 29,535	£ 7,914

10 Share capital

The company is limited by guarantee and does not have a share capital. The liability of each member is limited to a maximum of £10.

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 Jan 2022	Incoming resources	Resources expended	Transfers	Balance at 31 Dec 2022
	£	£	£	£	£
Brazil support	0	4,000	0	0	4,000
Ukraine support	0	598	(598)	0	0
Impact surplus	2,809	0	0	(2,809)	0
Church planting	4,658	7,000	(63,352)	51,694	0
Relief fund	250	422	(10,672)	10,000	0
	£ 7,717	£ 12,020	£ (74,622)	£ 58,885	£ 4,000
<i>2021 comparative figures</i>					
Disciple Nations	0	15,000	(15,000)	0	0
Impact surplus	0	2,809	0	0	2,809
Church planting	0	14,547	(8,080)	(1,809)	4,658
Relief fund	110	21,522	(33,882)	12,500	250
	£ 110	£ 53,878	£ (56,962)	£ 10,691	£ 7,717

Brazil support

In recent years we have built increasingly close relationship with several churches in Brazil. One of the UK churches gave towards the costs of future support.

Ukraine support

To provide aid for churches in Ukraine during the war a fund was set up by one of the Newfrontiers' spheres. We encouraged our churches to give directly to that fund, but we still received some donations from individuals, which we passed on.

Impact surplus

Impact is a Christian discipleship gap year, which has been run successfully for several years by one of the churches within New Ground. This figure here represents the course surplus to date. It was incorrectly identified as restricted in the 2021 Financial Statements and is now moved to designated.

Church planting

A new opportunity to plant into Rotterdam came into reality during the year and we have combined the designated fund for church planting together with dedicated donations for Rotterdam.

Relief fund

All existing funds were used and a campaign established to support countries experiencing dire poverty as a result of the Covid-19 pandemic. Support was provided to Ukraine, Brazil and Kenya.

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

12 Designated funds

These are unrestricted funds earmarked by the trustees for particular purposes.

	Balance at 1 Jan 2022	Incoming resources	Resources expended	Transfers	Balance at 31 Dec 2022
	£	£	£	£	£
Apostolic extension	150,223	164,424	(196,630)	(54,253)	63,764
Church planting	8,765	0	(16,324)	7,559	0
Academy	0	46,438	(5,703)		40,735
Relief fund	10,000	0	0	(10,000)	0
Impact surplus	0	0	0	2,809	2,809
Contingency	14,500	0	0		14,500
	£ 183,488	£ 210,862	£ (218,657)	£ (53,885)	£ 121,808
<i>2021 comparative figures</i>					
Apostolic extension	125,466	107,752	(157,491)	74,496	150,223
Church planting	14,528	0	(13,572)	7,809	8,765
Festival (The Netherlands)	6,000	0	0	(6,000)	0
Relief fund	10,000	0	0	0	10,000
Contingency	14,500	0	0	0	14,500
	£ 170,494	£ 107,752	£ (171,063)	£ 76,305	£ 183,488

Apostolic extension

This fund represents the annual offerings from 2021 and 2022, for the ongoing work of New Ground.

Church planting

Accumulated over recent years, these funds have been combined with restricted funds and used for Rotterdam.

Academy

Previously the finances were managed on our behalf by one of our churches. During the year, both admin and finance were handed back to us for management.

Relief fund

This has been created to provide immediately accessible funds for relief around the world.

Contingency

Previously drawn from the general budget, it was considered prudent to maintain the fund for unexpected costs.

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

13 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £
Fund balances at 31 December 2021 are represented by:				
Current assets	61,744	121,808	4,000	187,552
Creditors: amounts falling due within one year	(29,535)	0	0	(29,535)
	£ 32,209	£ 121,808	£ 4,000	£ 158,017

14 Statement of cash flows

	Total funds 2022 £	Total funds 2021 £
<u>Cash flows from operating activities:</u>		
Net cash provided by (used in) operating activities	£ (29,544)	£ 28,218
<u>Cash flows from investing activities:</u>		
Interest from investments	31	13
	£ (29,513)	£ 28,231
Change in cash in the year	(29,513)	28,231
Cash at the beginning of the year	189,628	161,397
Cash at the end of the year	£ 160,115	£ 189,628
<u>Reconciliation of net income/(expenditure) to net cash flow from operating activities</u>		
Net income/(expenditure) for the year	(49,060)	28,925
Adjustments for:		
Interest from investments	(31)	(13)
(Increase)/decrease in debtors	(2,074)	(6,876)
Increase/(decrease) in creditors	21,621	6,182
Net cash provided by (used in) operating activities	£ (29,544)	£ 28,218
<u>Analysis of cash</u>		
Cash in hand	160,115	189,628
Total cash	£ 160,115	£ 189,628

NEW GROUND CHURCHES

England & Wales - Charity number 1121110

Accounts

New Ground Churches

Report and Accounts

Year ended 31 December 2021

NEW GROUND CHURCHES

FOR THE YEAR ENDED 31 DECEMBER 2021

COMPANY INFORMATION

Directors/Trustees	Dale Barlow Robert Gwynn David Holden Melinda Lyons
Constituted as	Company limited by guarantee
Governing Document	Memorandum and Articles of Association
Company Registration Number	6281483
Charity Registration Number	1121110
Registered Office	Kings Centre 33 Amy Road Oxted RH8 0PW
Independent Examiner	John Thacker Chariot House Limited 44 Grand Parade Brighton BN2 9QA
Bankers	Lloyds Bank plc

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NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2021

The directors have pleasure in submitting their Report and Accounts for the year ended 31 December 2021.

Mission

New Ground is a family of churches from different countries, led by Dave Holden, who works directly with several church leaders in a Core Team. We believe that God has caught us up in His great mission to plant new churches and shape existing churches to make a major difference to the communities in which God has called them to live. We want to see communities positively impacted through God's miraculous intervention, social action and thoughtful cultural engagement by local Christians. We believe that everyone in a community should be blessed by the fact that our churches are there.

As a church is part of New Ground, so New Ground is part of Newfrontiers. This is a group of apostolic leaders (over 1,500 churches in more than 80 nations in every continent) partnering together on global mission joined by common values and beliefs, shared mission and genuine relationships.

Objects and activities

The objects of the charity are to:

- advance the Christian faith by such means as the charity shall determine from time to time
- relieve sickness, financial hardship and promote and preserve good health.

During the year with Covid-19 restrictions being lifted there has been opportunity to restore and build on activities that have been impossible more recently. The directors have had regard for the Charity Commission guidance on public benefit, and particularly the report on 'The Advancement of Religion for the Public Benefit'. Activities undertaken during the year to reflect this and achieve the charity objectives, and laid out according to the SOFA headings, include:

APOSTOLIC MINISTRY AND EXTENSION

Church support

One of the key benefits of working together with a variety of churches is the depth and breadth of leaders' experience gained over many years. Through a combination of grant funding and churches releasing their senior leaders, teams have been able to travel to, or communicate with, a wide range of churches to train, support, develop and encourage leaders especially in the UK, Europe and, more recently, Brazil. It also helps church members to identify with other churches within New Ground and gain a broader perspective of what churches can achieve in a different context.

Training

The New Ground Academy, began in 2014, with over 100 students. Since then numbers continue to increase, plus satellite bases have been established, operating in Guernsey, The Hague, Edinburgh, Paris, Valence, Liverpool, Harare, Bulawayo and Brazil. The training package is designed to produce leaders who are equipped to lead well in every aspect of church life through a combination of practical theology, on-the-job coaching, peer interaction and personal mentoring. This is achieved with a good balance between classroom teaching and interactive discussion. Many students have remarked on the way the Academy has impacted their lives and their involvement in the local community. Working with a sphere in Zimbabwe, also part of Newfrontiers, the Academy material is being used to train rural pastors who would otherwise have no access to training.

Each year the teaching material is reviewed but during 2021 the curriculum has been adapted to provide a greater focus on helping potential leaders to gain confidence, increase understanding and release gifting to enable them to become more hands-on in serving their local churches. The structure has also developed to allow greater involvement for those with weekday employment by introducing video material available in advance and discussion groups led by mentors in each local church represented.

NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2021

Working partnerships

The charity is able to pursue its objects through grant funding and working partnerships with charities having similar objectives. One of these is with Kings Church, Oxted where Dale Barlow (trustee) holds a position of spiritual responsibility in this recipient charity. Having reviewed related party matters the trustees have formed the view, supported by the Independent Examiner, since Dale Barlow does not hold control in this charity that the grant to support this working partnership is not a related party transaction, as defined by the FRS102 SORP.

Impact

Demonstrating the direct and tangible impact of charity activities in relation to the development, growth and sustainability of churches is not always straightforward since many factors contribute to these positive facets. Nevertheless the key objects and activities noted above provide a foundation on which many individuals, churches and communities can build and benefit. For example, a young couple hearing prophetic direction, and encouragement from local leadership begin a journey to support church planting in south-east Asia. Releasing of finance to assist with funding a couple stirred by God towards church planting enabled them to establish a base in a major Dutch city. One staff member spends considerable time in one-to-one and leadership-style meetings to stimulate, encourage and bring objective experience. This leads to helpful strategy, developing local community resources like Foodbanks, homeless support, debt advice and anti-trafficking structures.

CONFERENCES

Conferences

All conferences had to be cancelled following Covid-19 restrictions, this resulted in new online events, which continued through the current year. With the release of restrictions we've been able to hold in-person Prayer Days. Our first New Ground Sunday in 2020 has been repeated with a video available for all churches, which included news, vision, testimonies and updates. In addition, this year we created magazine to support the video material and both were available in 4 languages. It also provided the opportunity to promote our annual offering, which to date has raised just under £100,000 for the ongoing work of the charity.

MISSION

Church planting and multi-site development

There are generally two ways in which churches are planted: one is when a church starts a new church or site in an area within its locality; the other when groups of people move to an area, often a city, where previously they have had little or no contact. Despite the pandemic restrictions new opportunities have developed in both categories.

Governance

New Ground Churches is constituted as a company limited by guarantee and registered as a charity. Its governing document being the Memorandum and Articles of Association. The policy and operating decisions of the charity rest with the directors who meet regularly to monitor the activities of the company. In addition, the directors have appointed a management team to run the day-to-day activities and to establish and update policies and procedures to reflect the developing work of the charity. Directors are recruited and appointed in order to ensure robust governance of charity activities, with particular emphasis on providing experience and skillsets suitable to serve the developing nature of the charity. All directors are regularly offered training opportunities provided by external agencies.

NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2021

Risk management

Since the review of all major risks and the creation of a formal report, the management of risk has become an essential part of charity administration. Risks are regularly considered and key risks monitored on a regular basis with priorities set according to primary risks and appropriate procedures put in place, e.g. insurance, via brokers competent in this field, to protect the interests of the charity, its employees and directors.

The most significant external risk faced by the charity continues to be the risk of the Coronavirus Outbreak impacting the financial situation of the churches in the New Ground family resulting in their support of the charity diminishing. This could impact both the staff team and the charity's ability to continue to fulfil its objectives, although church giving held up very well, exceeding budget by the year end. The impact of coronavirus has restricted holding conferences, which in turn could potentially impact future funding. Even with the lifting of restrictions it is taking time for churches to recover and this in turn requires us to take longer than we would prefer to reinstate conferences. Core funding remains secure however, and we maintain sufficient flexibility over designated funds to adapt as different needs arise. Government guidance was monitored and followed, resulting in the management and implementation of remote working plans to prioritise health and wellbeing for core staff and leadership team.

Reserves

The reserves policy is reviewed annually in accordance with Charity Commission guidelines. Three levels of reserves are maintained: restricted, designated and free. With the exception of our contingency and designated relief fund, we anticipate using all the 2021 reserves during the course of 2022 in direct activities and continued grant funding for our wider charitable projects, while still maintaining adequate free reserves. To achieve this and in line with our policy set out below, we intend to seek funding from our supporter churches during 2022 for a further programme of charitable projects in 2023.

Restricted funds

These represent donations for specific activities and our policy is to expend these funds as quickly as possible in order to benefit the recipients. At 31 December 2021 the restricted funds stood at £7,717 (2020 - £110).

Designated funds

At various times it has been considered beneficial by the directors to allocate reserves to particular projects. At 31 December 2021 the designated funds stood at £183,488 (2020 - £170,494). The level of the reserves held under the policy for contingencies, which are free for use in any area, is set at £14,500 as shown in note 12.

Free reserves

Free reserves are all the undesignated funds plus any designated funds, which although budgeted, could be released if needed. It is the charity's policy to maintain free reserves at a level between two to three months of regular income (£64,000). The year-end free reserves figure of £30,373 is inadequate for this purpose. However, since the Annual Offering was taken later in the year than usual only a few of the regular pledges had been received by the year end. Before the end of the first quarter an additional £50,000 had been received in redeemed pledges.

Directors' Responsibilities

Charity law requires us as directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.

NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2021

4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records, which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities

Approval

On behalf of the board of directors.

Dale Barlow
28 June 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

NEW GROUND CHURCHES

Independent examiner's report to the trustees of New Ground Churches ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

John Thacker FCA DChA
Institute of Chartered Accountants in England and Wales
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton BN2 9QA

28 June 2022

NEW GROUND CHURCHES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds		Restricted funds	Total 2021	Total 2020
	Notes	General	Designated			
		£	£	£	£	£
<u>Income and endowments from:</u>						
Donations and legacies	2	325,423	107,752	53,878	487,053	473,230
Charitable activities	3	0	0	0	0	29,899
Investments	4	13	0	0	13	37
		£ 325,436	£ 107,752	£ 53,878	£ 487,066	£ 503,166
<u>Expenditure on:</u>						
Charitable activities						
Apostolic ministry and extension	5	175,431	13,601	33,882	222,914	294,984
Conferences and events		49,155	18	0	49,173	97,703
Mission activities		5,530	157,444	23,080	186,054	163,862
Total resources expended		230,116	171,063	56,962	458,141	556,549
Net incoming/(outgoing) resources before transfers		95,320	(63,311)	(3,084)	28,925	(53,383)
Gross transfers between funds		(86,996)	76,305	10,691	0	0
Net (expenditure)/income for the year						
Net movement in funds		8,324	12,994	7,607	28,925	(53,383)
Fund balances at 1 January 2021		£ 7,548	£ 170,494	£ 110	£ 178,152	231,535
Fund balances at 31 December 2021		£ 15,872	£ 183,488	£ 7,717	£ 207,077	£ 178,152

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NEW GROUND CHURCHES

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
Current assets			
Debtors	8	25,363	18,487
Cash at bank and in hand		189,628	161,397
		214,991	179,884
Creditors: amounts falling due within one year	9	(7,914)	(1,732)
Net assets		£ 207,077	£ 178,152
Income funds			
Restricted funds	11	7,717	110
Unrestricted funds:			
Designated funds	12	183,488	170,494
General funds		15,872	7,548
		£ 207,077	£ 178,152

For the year ended 31 December 2021, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- The members have not required the charitable company to obtain an audit of its accounts for the period in question in accordance with Section 476 of the Companies Act however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.
- The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies 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.

The accounts were approved by the Board and signed on their behalf on 28 June 2022.

Dale Barlow

NEW GROUND CHURCHES, a company limited by guarantee. Registered in England No. 06281483
Registered as a charity No. 1121110

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting Policies

The accounts have been prepared under the historical cost convention, in accordance with applicable accounting standards and follow the Statement of Recommended Practice: Accounting by Charities (FRS102). The charity is a public benefit entity. There are no material uncertainties about the charity's ability to continue as a going concern. The following are the accounting policies which have been applied in dealing with material items:-

a) *Donated and grant income*

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

b) *Other income and expenditure*

Conference income is taken into account when the event has taken place. Amounts received for events which have not yet taken place are deferred and reflected in creditors as "Accruals". Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

c) *Funds*

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) *Fixed assets and depreciation*

There are no fixed assets since all equipment for conferences is hired and administrative equipment is either loaned by churches in the region or written off as expenditure in the year.

e) *Pension costs*

The company operates a defined contribution scheme for certain of its employees. Pension premiums are charged as they are paid.

f) *Taxation*

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

g) *Cash flows statement*

The company has prepared a Cash Flows Statement for the year (see note 14).

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

2 Donations and legacies

	2021 £	2020 £
General funds:		
Donations	325,423	309,503
	£ 325,423	£ 309,503
Designated funds:		
Conference offerings and gifts	107,027	71,026
Tax repayments	725	2,308
	£ 107,752	£ 73,334
Restricted funds:		
Donations	53,575	74,131
Conference offerings and gifts	0	13,411
Tax repayments	303	2,851
	£ 53,878	£ 90,393

3 Charitable activities (income)

	2021 £	2020 £
Income from activities to further the charity's objects		
General funds:		
Conference attendance	0	29,899
	0	£ 29,899

4 Investments

	2021 £	2020 £
Investment income receivable	13	37
	£ 13	£ 37

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

5 Expenditure on: Charitable activities

	Staff costs £	Grants £	Other costs £	Total 2021 £	Total 2020 £
<u>Apostolic ministry and extension</u>					
Activities undertaken directly	92,202	61,495	12,949	166,646	240,301
Support costs	24,857	0	31,411	56,268	54,683
Total	117,059	61,495	44,360	222,914	294,984
<u>Conferences and events</u>					
Activities undertaken directly	23,283	0	3,338	26,621	72,578
Support costs	18,296	0	4,256	22,552	25,125
Total	41,579	0	7,594	49,173	97,703
<u>Mission activities</u>					
Activities undertaken directly	0	95,308	0	95,308	121,738
Support costs	3,650	85,214	1,882	90,746	42,124
Total	3,650	180,522	1,882	186,054	163,862
	£ 162,288	£ 242,017	£ 53,836	£ 458,141	£ 556,549
<u>2020 comparative figures</u>					
	Staff £	Grants £	Other £	Total - 2020 £	
<u>Apostolic ministry and extension</u>					
Activities undertaken directly	90,575	141,151	8,575	240,301	
Support costs	24,248	1,223	29,212	54,683	
Total	114,823	142,374	37,787	294,984	
<u>Conferences and events</u>					
Activities undertaken directly	23,065	1,223	48,290	72,578	
Support costs	18,590	1,260	5,275	25,125	
Total	41,655	2,483	53,565	97,703	
<u>Mission activities</u>					
Activities undertaken directly	0	121,738	0	121,738	
Support costs	3,621	36,658	1,845	42,124	
Total	3,621	158,396	1,845	163,862	
	£ 160,099	£ 303,253	£ 93,197	£ 556,549	

Governance costs

Total governance costs of £4,352 (2020 - £4,252) have been included in Support costs and divided equally for each Charitable activity and shown above under Other costs.

These costs include payment for independent examination of £1,140 (2020 - £1,140).

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

5 Expenditure on: Charitable activities (continued)

Grants	Institutions	Individuals	Total 2021	Total 2020
	£	£	£	£
Apostolic ministry and extension	185,393	0	185,393	239,391
Conferences and events	0	0	0	0
Mission activities	37,000	19,624	56,624	63,862
	£ 222,393	£ 19,624	£ 242,017	£ 303,253

<i>2020 comparative figures</i>	<i>Institutions</i>	<i>Individuals</i>	<i>Total - 2020</i>
	£	£	£
<i>Apostolic ministry and extension</i>	239,391	0	239,391
<i>Conferences and events</i>	0	0	0
<i>Mission activities</i>	51,665	12,197	63,862
	£ 291,056	£ 12,197	£ 303,253

Details of grants over £1,000 made to institutions were:

	For Apostolic ministry		For Mission activities	
	2021	2020	2021	2020
Kings Church, Oxted	£ 31,404	£ 31,224		
Crawley Community Church	£ 10,909	£ 13,707		
Church on the Rock, Guernsey	£ 20,000	£ 20,000		
Newfrontiers	£ 15,000	£ 15,000		
Commission	0	£ 5,000		
Edfri International	0	£ 5,625		
The Kings Church Mid-Sussex	£ 10,625	£ 5,000		
Nouvelles Frontieres, France	£ 9,656	£ 9,849		
Care and Relief for the Young	£ 2,500	0		
Disciple Nations	£ 32,757	£ 81,420	£ 15,000	£ 5,000
Redeemer Church, Maastricht	£ 52,542	£ 52,566	0	£ 14,964
Eglise Fireplace			0	£ 4,625
Jubilee+			£ 11,000	£ 6,000
The John 3:16 Trust			0	£ 1,000
Lumière des Nations, France			0	£ 4,463
Rapale International School, Mozambique			0	£ 15,613
Clarendon Trust			£ 10,000	0
Ashburnham Place			£ 1,000	0

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

5 Expenditure on: Charitable activities (continued)

Charitable activities by fund	2021	2020
<u>Apostolic ministry and extension</u>	£	£
Unrestricted: General	175,431	190,997
Unrestricted: Designated	13,601	18,942
Restricted	33,882	85,045
	£ 222,914	£ 294,984
<u>Conferences and events</u>		
Unrestricted: General	49,155	96,955
Unrestricted: Designated	18	748
	£ 49,173	£ 97,703
<u>Mission activities</u>		
Unrestricted: General	5,530	38,396
Unrestricted: Designated	157,444	47,577
Restricted	23,080	77,889
	£ 186,054	£ 163,862

6 Trustees

David Holden (trustee) was employed full-time during the year as Apostolic Leader. Remuneration in the accounting year amounted to £64,229 (2020 - £64,248), with pension contributions of £5,919 (2020 - £5,919)

Liz Holden (wife of trustee David Holden) was employed part-time during the year as Support Worker. Remuneration in the accounting year amounted to £7,832 (2020 - £7,832).

Expenses incurred by trustees, David Holden and Dale Barlow, and related party, Liz Holden, in direct charitable activities on behalf of New Ground Churches, were:

Travel - £2,788 (2020 - £2,190), Accommodation - £844 (2020 - £0), Hospitality - £918 (2020 - £1,028).

With the exception of those noted, all of which were in accordance with the governing document, none of the trustees (or any person connected with them) received any remuneration or reimbursed expenses during the year.

The total amount donated from trustees and/or related parties during the year was £245 (2020 - £345).

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7 Employees

Number of employees

	2021 Number	2020 Number
The average monthly number of employees during the year was:		
Direct charitable	2	2
Administrative	2	2
	4	4

Employment costs

	£	£
Wages and salaries	139,395	139,777
Social security costs	9,282	9,286
Other pension costs	13,156	13,195
	£ 161,833	£ 162,258

The Directors and Core Team are responsible for directing and planning. Amongst the staff David Holden is considered key management personnel. No other employees had annual emoluments of £60,000 or more.

8 Debtors

	2021 £	2020 £
Other debtors (including Gift Aid)	18,736	18,487
Prepayments and accrued income	6,627	0
	£ 25,363	£ 18,487

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	7,914	1,732
	£ 7,914	£ 1,732

10 Share capital

The company is limited by guarantee and does not have a share capital. The liability of each member is limited to a maximum of £10.

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 Jan 2021	Incoming resources	Resources expended	Transfers	Balance at 31 Dec 2021
	£	£	£	£	£
Disciple Nations	0	15,000	(15,000)	0	0
Impact surplus	0	2,809	0	0	2,809
Church planting	0	14,547	(8,080)	(1,809)	4,658
Relief fund	110	21,522	(33,882)	12,500	250
	£ 110	£ 53,878	£ (56,962)	£ 10,691	£ 7,717
<i>2020 comparative figures</i>					
Disciple Nations	0	5,000	(5,000)	0	0
Paris church plant	0	4,625	(4,625)	0	0
Fearless 2020	0	15,613	(15,613)	0	0
Ashburnham 2017	25,982	0	(40,454)	14,472	0
Connect 2018	3,615	0	(3,615)	0	0
Berlin church plant	8,582	0	(8,582)	0	0
Relief fund	7,000	65,155	(85,045)	13,000	110
	£ 45,179	£ 90,393	£ (162,934)	£ 27,472	£ 110

Disciple Nations

During our campaign to provide Covid-19 relief (see below under Relief Fund), which included Disciple Nations, we were given donations to assist with the purchase of a vehicle for distributing aid in rural areas.

Impact surplus

Impact is a Christian discipleship gap year, which has been run successfully for several years by one of the churches within New Ground. Covid-19 affected the intake significantly so we have partnered with another Newfrontiers sphere Relational Mission, who run a similar programme. The figure here represents the new Ground course surplus to date.

Church planting

A new opportunity to plant into Rotterdam came into reality during the year and Mozambique, a ministry of the Newfrontiers sphere, Disciple Nations with which we have close connections.

Relief fund

All existing funds were used and a campaign established to support countries experiencing dire poverty as a result of the Covid-19 pandemic. Support was provided to Zimbabwe, Brazil and Azerbaijan.

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

12 Designated funds

These are unrestricted funds earmarked by the trustees for particular purposes.

	Balance at 1 Jan 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Dec 2021 £
Apostolic extension	125,466	107,752	(157,491)	74,496	150,223
Church planting	14,528	0	(13,572)	7,809	8,765
Festival (The Netherlands)	6,000	0	0	(6,000)	0
Relief fund	10,000	0	0	0	10,000
Contingency	14,500	0	0	0	14,500
	£ 170,494	£ 107,752	£ (171,063)	£ 76,305	£ 183,488

2020 comparative figures

<i>Apostolic extension</i>	<i>165,027</i>	<i>73,334</i>	<i>(67,267)</i>	<i>(45,628)</i>	<i>125,466</i>
<i>Church planting</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>14,528</i>	<i>14,528</i>
<i>Festival (The Netherlands)</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>6,000</i>	<i>6,000</i>
<i>Relief fund</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>10,000</i>	<i>10,000</i>
<i>Contingency</i>	<i>14,500</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>14,500</i>
	£ 179,527	£ 73,334	£ (67,267)	£ (15,100)	£ 170,494

Apostolic extension

This fund represents the annual offerings from 2020 and 2021, for the ongoing work of New Ground.

Church planting

Anticipating possible church planting opportunities in 2022, funds have been allocated in readiness.

Festival (The Netherlands)

Support for a new event in The Netherlands, now reallocated.

Relief fund

This has been created to provide immediately accessible funds for relief around the world.

Contingency

Previously drawn from the general budget, it was considered prudent to maintain the fund for unexpected costs.

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

13 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2021 £
Fund balances at 31 December 2021 are represented by:				
Current assets	23,786	183,488	7,717	214,991
Creditors: amounts falling due within one year	(7,914)	0	0	(7,914)
	£ 15,872	£ 183,488	£ 7,717	£ 207,077

14 Statement of cash flows

	Total funds 2021 £	Total funds 2020 £
<u>Cash flows from operating activities:</u>		
Net cash provided by (used in) operating activities	£ 28,218	£ (78,341)
<u>Cash flows from investing activities:</u>		
Interest from investments	13	37
	£ 28,231	£ (78,304)
Change in cash in the year	28,231	(78,304)
Cash at the beginning of the year	161,397	239,701
Cash at the end of the year	£ 189,628	£ 161,397
<u>Reconciliation of net income/(expenditure) to net cash flow from operating activities</u>		
Net income/(expenditure) for the year	28,925	(53,383)
Adjustments for:		
Interest from investments	(13)	(37)
(Increase)/decrease in debtors	(6,876)	6,140
Increase/(decrease) in creditors	6,182	(31,061)
Net cash provided by (used in) operating activities	£ 28,218	£ (78,341)
<u>Analysis of cash</u>		
Cash in hand	189,628	161,397
Total cash	£ 189,628	£ 161,397

NEW GROUND CHURCHES

England & Wales - Charity number 1121110

Accounts

New Ground Churches

Report and Accounts

Year ended 31 December 2020

NEW GROUND CHURCHES

FOR THE YEAR ENDED 31 DECEMBER 2020

COMPANY INFORMATION

Directors/Trustees	Dale Barlow Robert Gwynn (appointed 7 April 2020) David Holden Melinda Lyons Stephen Mathews (resigned 16 June 2020)
Constituted as	Company limited by guarantee
Governing Document	Memorandum and Articles of Association
Company Registration Number	6281483
Charity Registration Number	1121110
Registered Office	Kings Centre 33 Amy Road Oxted RH8 0PW
Independent Examiner	John Thacker Chariot House Limited 44 Grand Parade Brighton BN2 9QA
Bankers	Lloyds Bank plc

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NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2020

The directors have pleasure in submitting their Report and Accounts for the year ended 31 December 2020.

Mission

New Ground is a family of churches from different countries, led by Dave Holden, who works directly with several church leaders in a Core Team. We believe that God has caught us up in His great mission to plant new churches and shape existing churches to make a major difference to the communities in which God has called them to live. We want to see communities positively impacted through signs and wonders, social action and thoughtful cultural engagement by local Christians. We believe that everyone in a community should be blessed by the fact that our churches are there.

As a church is part of New Ground, so New Ground is part of Newfrontiers. This is a group of apostolic leaders (over 1,500 churches in more than 80 nations in every continent) partnering together on global mission joined by common values and beliefs, shared mission and genuine relationships.

Objects and activities

The objects of the charity are to:

- advance the Christian faith by such means as the charity shall determine from time to time
- relieve sickness, financial hardship and promote and preserve good health.

Although seriously impacted by the Covid-19 restrictions much has been able to continue using different media. The directors have had regard for the Charity Commission guidance on public benefit, and particularly the report on 'The Advancement of Religion for the Public Benefit'. Activities undertaken during the year to reflect this and achieve the charity objectives, and laid out according to the SOFA headings, include:

APOSTOLIC MINISTRY AND EXTENSION

Church support

One of the key benefits of working together with a variety of churches is the depth and breadth of leaders' experience gained over many years. Through a combination of grant funding and churches releasing their senior leaders, teams have been able to travel to, or communicate with, a wide range of churches to train, support, develop and encourage leaders especially in the UK, Europe and, more recently, Brazil. It also helps church members to identify with other churches within New Ground and gain a broader perspective of what churches can achieve in a different context.

Training

The New Ground Academy, run by Everyday Church Wimbledon, began in 2014 with over 100 students. Since then numbers continue to increase, plus satellite bases have been established, operating in Guernsey, The Hague, Edinburgh, Paris, Valence, Liverpool, Harare, Bulawayo and Brazil. The training package is designed to produce leaders who are equipped to lead well in every aspect of church life through a combination of practical theology, on-the-job coaching, peer interaction and personal mentoring. This is achieved with a good balance between classroom teaching and interactive discussion. Many students have remarked on the way the Academy has impacted their lives and their involvement in the local community. Working with a sphere in Zimbabwe, also part of Newfrontiers, the Academy material is being used to train rural pastors who would otherwise have no access to training.

NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2020

Working partnerships

The charity is able to pursue its objects through grant funding and working partnerships with charities having similar objectives. One of these is with Kings Church, Oxted where Dale Barlow (trustee) holds a position of spiritual responsibility in this recipient charity. Having reviewed related party matters the trustees have formed the view, supported by the Independent Examiner, since Dale Barlow does not hold control in this charity that the grant to support this working partnership is not a related party transaction, as defined by the FRS102 SORP.

Impact

Demonstrating the direct and tangible impact of charity activities in relation to the development, growth and sustainability of churches is not always straightforward since many factors contribute to these positive facets. Nevertheless the key objects and activities noted above provide a foundation on which many individuals, churches and communities can build and benefit. For example, a young couple hearing prophetic direction, and encouragement from local leadership begin a journey to support church planting in a major European city. Releasing of finance to fund one person to work on Portuguese translation of New Ground materials and develop relationships with church leaders has opened up engagement with churches on a new continent. One staff member spends considerable time in one-to-one and leadership-style meetings to stimulate, encourage and bring objective experience. This leads to helpful strategy, developing local community resources like Foodbanks, homeless support, debt advice and anti-trafficking structures.

CONFERENCES

Conferences

A new conference, *Fearless*, was able to be held just before pandemic lockdown restrictions were implemented. This oversubscribed event, gathered nearly 500 women from across New Ground churches. It provided training and encouragement in the Christian faith. Our biennial Leadership Conference, alternating with a new family camping conference, *Festival*, would have been the occasion for our annual offering to support the ongoing work of New Ground, both had to be cancelled due to Covid-19 restrictions. This resulted in new online events, including Prayer Days and regular support meetings for church, youth and children's leaders to be established. In addition, our first New Ground Sunday was presented in video format for all churches to use, in which news, vision and updates ran alongside worship and testimonies. It also provided the opportunity to promote our annual offering online, which to date has reached over £130,000 for the ongoing work of the charity.

MISSION

Church planting and multi-site development

There are generally two ways in which churches are planted: one is when a church starts a new church or site in an area within its locality; the other when groups of people move to an area, often a city, where previously they have had little or no contact. At the end of this financial year there were 13 in the first category, ranging from London to Scotland and France to Holland. In the second there were 9 in five different countries.

Governance

New Ground Churches is constituted as a company limited by guarantee and registered as a charity. Its governing document being the Memorandum and Articles of Association. The policy and operating decisions of the charity rest with the directors who meet regularly to monitor the activities of the company. In addition, the directors have appointed a management team to run the day-to-day activities and to establish and update policies and procedures to reflect the developing work of the charity. Directors are recruited and appointed in order to ensure robust governance of charity activities, with particular emphasis on providing experience and skillsets suitable to serve the developing nature of the charity. All directors are regularly offered training opportunities provided by external agencies.

NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2020

Risk management

Since the review of all major risks and the creation of a formal report, the management of risk has become an essential part of charity administration. Risks are regularly considered and key risks monitored on a regular basis with priorities set according to primary risks and appropriate procedures put in place, e.g. insurance, via brokers competent in this field, to protect the interests of the charity, its employees and directors.

The most significant external risk faced by the charity during the year and since is the risk of the Coronavirus Outbreak impacting the financial situation of the churches in the New Ground family resulting in their support of the charity diminishing. This could impact both the staff team and the charity's ability to continue to fulfil its objectives, although church giving held up very well, exceeding budget by the year end. The impact of coronavirus will continue to restrict holding conferences, which in turn could potentially impact future funding. Core funding remains secure however, and we maintain sufficient flexibility over designated funds to adapt as different needs arise. Government guidance is monitored and followed, resulting in the management and implementation of remote working plans to prioritise health and wellbeing for core staff and leadership team.

Reserves

The reserves policy is reviewed annually in accordance with Charity Commission guidelines. Three levels of reserves are maintained: restricted, designated and free. With the exception of our contingency and designated relief fund, we anticipate using all the 2020 reserves during the course of 2021 in direct activities and continued grant funding for our wider charitable projects, while still maintaining adequate free reserves. To achieve this and in line with our policy set out below, we intend to seek funding from our supporter churches during 2021 for a further programme of charitable projects in 2022.

Restricted funds

These represent donations for specific activities and our policy is to expend these funds as quickly as possible in order to benefit the recipients. At 31 December 2020 the restricted funds stood at £110 (2019 - £45,179).

Designated funds

At various times it has been considered beneficial by the directors to allocate reserves to particular projects. At 31 December 2020 the designated funds stood at £170,494 (2019 - £179,527). The level of the reserves held under the policy for contingencies, which are free for use in any area, is set at £14,500 as shown in note 12.

Free reserves

Free reserves are all the undesignated funds plus any designated funds, which although budgeted, could be released if needed. It is the charity's policy is to maintain free reserves at a level between two to three months of regular income (£64,000). The year-end free reserves figure of £86,005 is more than adequate for this purpose.

Directors' Responsibilities

Charity law requires us as directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2020

We are responsible for keeping adequate accounting records, which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities

Approval

On behalf of the board of directors.

Dale Barlow
15 June 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

NEW GROUND CHURCHES

Independent examiner's report to the trustees of New Ground Churches ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

John Thacker FCA DChA
Institute of Chartered Accountants in England and Wales
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton BN2 9QA

15 June 2021

NEW GROUND CHURCHES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds General £	Designated £	Restricted funds £	Total 2020 £	Total 2019 £
<u>Income and endowments from:</u>						
Donations and legacies	2	309,503	73,334	90,393	473,230	523,507
Charitable activities	3	29,899	0	0	29,899	204,839
Investments	4	37	0	0	37	76
		£ 339,439	£ 73,334	£ 90,393	£ 503,166	£ 728,422
<u>Expenditure on:</u>						
Charitable activities						
Apostolic ministry and extension	5	190,997	18,942	85,045	294,984	280,968
Conferences and events		96,955	748	0	97,703	297,245
Mission activities		38,396	47,577	77,889	163,862	150,818
Total resources expended		326,348	67,267	162,934	556,549	729,031
Net incoming/(outgoing) resources before transfers		13,091	6,067	(72,541)	(53,383)	(609)
Gross transfers between funds		(12,372)	(15,100)	27,472	0	0
Net (expenditure)/income for the year						
Net movement in funds		719	(9,033)	(45,069)	(53,383)	(609)
Fund balances at 1 January 2020		£ 6,829	£ 179,527	£ 45,179	£ 231,535	232,144
Fund balances at 31 December 2020		£ 7,548	£ 170,494	£ 110	£ 178,152	£ 231,535

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NEW GROUND CHURCHES

BALANCE SHEET AS AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
Current assets			
Debtors	8	18,487	24,627
Cash at bank and in hand		161,397	239,701
		179,884	264,328
Creditors: amounts falling due within one year	9	(1,732)	(32,793)
Net assets		£ 178,152	£ 231,535
Income funds			
Restricted funds	11	110	45,179
Unrestricted funds:			
Designated funds	12	170,494	179,527
General funds		7,548	6,829
		£ 178,152	£ 231,535

For the year ended 31 December 2020, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- The members have not required the charitable company to obtain an audit of its accounts for the period in question in accordance with Section 476 of the Companies Act however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.
- The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies 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.

The accounts were approved by the Board and signed on their behalf on 15 June 2021.

Dale Barlow

NEW GROUND CHURCHES, a company limited by guarantee. Registered in England No. 06281483
Registered as a charity No. 1121110

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting Policies

The accounts have been prepared under the historical cost convention, in accordance with applicable accounting standards and follow the Statement of Recommended Practice: Accounting by Charities (FRS102). The charity is a public benefit entity. There are no material uncertainties about the charity's ability to continue as a going concern. The following are the accounting policies which have been applied in dealing with material items:-

a) *Donated and grant income*

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

b) *Other income and expenditure*

Conference income is taken into account when the event has taken place. Amounts received for events which have not yet taken place are deferred and reflected in creditors as "Accruals". Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

c) *Funds*

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) *Fixed assets and depreciation*

There are no fixed assets since all equipment for conferences is hired and administrative equipment is either loaned by churches in the region or written off as expenditure in the year.

e) *Pension costs*

The company operates a defined contribution scheme for certain of its employees. Pension premiums are charged as they are paid.

f) *Taxation*

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

g) *Cash flows statement*

The company has prepared a Cash Flows Statement for the year (see note 14).

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

2 Donations and legacies

	2020 £	2019 £
General funds:		
Donations	309,503	295,816
	£ 309,503	£ 295,816
Designated funds:		
Conference offerings and gifts	71,026	211,469
Tax repayments	2,308	16,029
	£ 73,334	£ 227,498
Restricted funds:		
Donations	74,131	0
Conference offerings and gifts	13,411	0
Tax repayments	2,851	193
	£ 90,393	£ 193

3 Charitable activities (income)

	2020 £	2019 £
Income from activities to further the charity's objects		
General funds:		
Conference attendance	29,899	204,839
	£ 29,899	£ 204,839

4 Investments

	2020 £	2019 £
Investment income receivable	37	76
	£ 37	£ 76

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

5 Expenditure on: Charitable activities

	Staff costs £	Grants £	Other costs £	Total 2020 £	Total 2019 £
<u>Apostolic ministry and extension</u>					
Activities undertaken directly	90,575	141,151	8,575	240,301	207,057
Support costs	24,248	1,223	29,212	54,683	73,911
Total	114,823	142,374	37,787	294,984	280,968
<u>Conferences and events</u>					
Activities undertaken directly	23,065	1,223	48,290	72,578	278,315
Support costs	18,590	1,260	5,275	25,125	18,930
Total	41,655	2,483	53,565	97,703	297,245
<u>Mission activities</u>					
Activities undertaken directly	0	121,738	0	121,738	128,640
Support costs	3,621	36,658	1,845	42,124	22,178
Total	3,621	158,396	1,845	163,862	150,818
	£ 160,099	£ 303,253	£ 93,197	£ 556,549	£ 729,031
<u>2019 comparative figures</u>					
	Staff £	Grants £	Other £	Total - 2019 £	
<u>Apostolic ministry and extension</u>					
Activities undertaken directly	134,359	59,091	13,607	207,057	
Support costs	5,827	3,670	64,414	73,911	
Total	140,186	62,761	78,021	280,968	
<u>Conferences and events</u>					
Activities undertaken directly	3,687	3,670	270,958	278,315	
Support costs	10,416	3,781	4,733	18,930	
Total	14,103	7,451	275,691	297,245	
<u>Mission activities</u>					
Activities undertaken directly	0	128,640	0	128,640	
Support costs	1,073	20,000	1,105	22,178	
Total	1,073	148,640	1,105	150,818	
	£ 155,362	£ 218,852	£ 354,817	£ 729,031	

Governance costs

Total governance costs of £4,252 (2019 - £1,955) have been included in Support costs and divided equally for each Charitable activity and shown above under Other costs.

These costs include payment for independent examination of £1,140 (2019 - £1,122).

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

5 Expenditure on: Charitable activities (continued)

Grants	Institutions	Individuals	Total 2020	Total 2019
	£	£	£	£
Apostolic ministry and extension	239,391	0	239,391	152,543
Mission activities	51,665	12,197	63,862	66,309
	£ 291,056	£ 12,197	£ 303,253	£ 218,852
<i>2019 comparative figures</i>	<i>Institutions</i>	<i>Individuals</i>	<i>Total - 2019</i>	
	£	£	£	
<i>Apostolic ministry and extension</i>	142,706	9,837	152,543	
<i>Mission activities</i>	52,309	14,000	66,309	
	£ 195,015	£ 23,837	£ 218,852	

Details of grants over £1,000 made to institutions were:

	For Apostolic ministry		For Mission activities	
	2020	2019	2020	2019
Kings Church, Oxted	£ 31,224	£ 31,083		
Stichting NGC, Holland	0	£ 53,502		
Crawley Community Church	£ 13,707	£ 11,121		
Church on the Rock, Guernsey	£ 20,000	£ 20,000		
Newfrontiers	£ 15,000	£ 15,000		
Commission	£ 5,000	0		
Edfri International	£ 5,625	0		
The Kings Church Mid-Sussex	£ 5,000	0		
Nouvelles Frontieres, France	£ 9,849	0		
Disciple Nations	£ 81,420	£ 12,000	£ 5,000	£ 5,500
Redeemer Church, Maastricht	£ 52,566	0	£ 14,964	0
Eglise Fireplace			£ 4,625	£ 7,750
Jubilee+			£ 6,000	£ 6,000
The John 3:16 Trust			£ 1,000	£ 1,000
Lumière des Nations, France			£ 4,463	£ 8,976
Rapale International School, Mozambique			£ 15,613	0
Redeemer Church, The Hague			0	£ 6,083
Redeemer Church, Delft			0	£ 10,000
Mosaic Church, Belgium			0	£ 5,000
Open Door Church			0	£ 2,000

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

5 Expenditure on: Charitable activities (continued)

Charitable activities by fund	2020	2019
<u>Apostolic ministry and extension</u>	£	£
Unrestricted: General	190,997	220,527
Unrestricted: Designated	18,942	60,441
Restricted	85,045	0
	£ 294,984	£ 280,968
<u>Conferences and events</u>		
Unrestricted: General	96,955	295,073
Unrestricted: Designated	748	2,172
	£ 97,703	£ 297,245
<u>Mission activities</u>		
Unrestricted: General	38,396	38,486
Unrestricted: Designated	47,577	31,529
Restricted	77,889	80,803
	£ 163,862	£ 150,818

6 Trustees

David Holden (trustee) was employed full-time during the year as Apostolic Leader. Remuneration in the accounting year amounted to £66,156 (2019 - £64,858), with pension contributions of £5,919 (2019 - £5,803)

Liz Holden (wife of trustee David Holden) was employed part-time during the year as Support Worker. Remuneration in the accounting year amounted to £7,832 (2019 - £7,678).

Expenses incurred by trustees, David Holden and Dale Barlow, and related party, Liz Holden, in direct charitable activities on behalf of New Ground Churches, were:

Travel - £2,190 (2019 - £12,579), Accommodation - £0 (2019 - £270), Hospitality - £1,028 (2019 - £3,815).

With the exception of those noted, all of which were in accordance with the governing document, none of the trustees (or any person connected with them) received any remuneration or reimbursed expenses during the year.

The total amount donated from trustees and/or related parties during the year was £345 (2019 - £1,150).

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

7 Employees

Number of employees

	2020 Number	2019 Number
The average monthly number of employees during the year was:		
Direct charitable	2	2
Administrative	2	1
	4	3

Employment costs

	£	£
Wages and salaries	139,777	132,537
Social security costs	9,286	9,555
Other pension costs	13,195	12,486
	£ 162,258	£ 154,578

The Directors and Core Team are responsible for directing and planning. Amongst the staff David Holden is considered key management personnel. No other employees had annual emoluments of £60,000 or more.

8 Debtors

	2020 £	2019 £
Other debtors (including Gift Aid)	18,487	18,744
Prepayments and accrued income	0	5,883
	£ 18,487	£ 24,627

9 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	1,732	3,790
Accruals	0	29,003
	£ 1,732	£ 32,793

10 Share capital

The company is limited by guarantee and does not have a share capital. The liability of each member is limited to a maximum of £10.

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 Jan 2020	Incoming resources	Resources expended	Transfers	Balance at 31 Dec 2020
	£	£	£	£	£
Disciple Nations	0	5,000	(5,000)	0	0
Paris church plant	0	4,625	(4,625)	0	0
Fearless 2020	0	15,613	(15,613)	0	0
Ashburnham 2017	25,982	0	(40,454)	14,472	0
Connect 2018	3,615	0	(3,615)	0	0
Berlin church plant	8,582	0	(8,582)	0	0
Relief fund	7,000	65,155	(85,045)	13,000	110
	£ 45,179	£ 90,393	£ (162,934)	£ 27,472	£ 110
<i>2019 comparative figures</i>					
Brussels church plant	5,000	0	(5,000)	0	0
Delft church plant	10,000	0	(10,000)	0	0
Leadership 2016	5,605	0	0	(5,605)	0
Ashburnham 2017	75,680	0	(55,303)	5,605	25,982
Relief fund	10,000	0	(3,000)	0	7,000
Connect 2018	10,922	193	(7,500)	0	3,615
Berlin church plant	8,582	0	0	0	8,582
	£ 125,789	£ 193	£ (80,803)	0	£ 45,179

Disciple Nations

During our campaign to provide Covid-19 relief (see below under Relief Fund), which included Disciple Nations, we were asked to include a donation for the general work of the sphere.

Paris church plant

A gift received from the Newday 2019 offering to support our plans for church planting in Paris.

Fearless 2020

At this new conference an offering was taken for the ongoing development of the Rapale International School in Mozambique, a ministry of the Newfrontiers sphere, Disciple Nations with which we have close connections.

Church planting

Offerings from Ashburnham 2017, Connect 2018 and Newday 2018 (Berlin) had allocations to church planting and the restricted funds represent the element restricted for that purpose. All funds now distributed.

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

11 Restricted funds (continued)

Relief fund

All existing funds were used and a campaign established to support countries experiencing dire poverty as a result of the Covid-19 pandemic. Support was provided to Zimbabwe, Kenya, India and Brazil.

12 Designated funds

These are unrestricted funds earmarked by the trustees for particular purposes.

	Balance at 1 Jan 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Dec 2020 £
Apostolic extension	165,027	73,334	(67,267)	(45,628)	125,466
Church planting	0	0	0	14,528	14,528
Festival (The Netherlands)	0	0	0	6,000	6,000
Relief fund	0	0	0	10,000	10,000
Contingency	14,500	0	0	0	14,500
	£ 179,527	£ 73,334	£ (67,267)	£ (15,100)	£ 170,494
<i>2019 comparative figures</i>					
Apostolic extension	83,301	227,498	(94,142)	(51,630)	165,027
Contingency	14,500	0	0	0	14,500
	£ 97,801	£ 227,498	£ (94,142)	£ (51,630)	£ 179,527

Apostolic extension

This fund represents the annual offerings from 2019 and 2020, for the ongoing work of New Ground.

Church planting

Having distributed all restricted funds for a key ministry, amounts have been designated for ongoing support.

Festival (The Netherlands)

Support for a new event in The Netherlands, which we hope will take place once pandemic restrictions allow.

Relief fund

This has been created to provide immediately accessible funds for relief around the world.

Contingency

Previously drawn from the general budget, it was considered prudent to maintain the fund for unexpected costs.

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

13 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2020 £
Fund balances at 31 December 2020 are represented by:				
Current assets	9,280	170,494	110	179,884
Creditors: amounts falling due within one year	(1,732)	0	0	(1,732)
	£ 7,548	£ 170,494	£ 110	£ 178,152

14 Statement of cash flows

	Total funds 2020 £	Total funds 2019 £
<u>Cash flows from operating activities:</u>		
Net cash provided by (used in) operating activities	£ (78,341)	£ 5,600
<u>Cash flows from investing activities:</u>		
Interest from investments	37	76
	£ (78,304)	£ 5,676
Change in cash in the year	(78,304)	5,676
Cash at the beginning of the year	239,701	234,025
Cash at the end of the year	£ 161,397	£ 239,701
<u>Reconciliation of net income/(expenditure) to net cash flow from operating activities</u>		
Net income/(expenditure) for the year	(53,383)	(609)
Adjustments for:		
Interest from investments	(37)	(76)
(Increase)/decrease in debtors	6,140	(431)
Increase/(decrease) in creditors	(31,061)	6,716
Net cash provided by (used in) operating activities	£ (78,341)	£ 5,600
<u>Analysis of cash</u>		
Cash in hand	161,397	239,701
Total cash	£ 161,397	£ 239,701