

# **New Ground Churches**

## **Report and Accounts**

**Year ended 31 December 2020**

## **NEW GROUND CHURCHES**

### **FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **COMPANY INFORMATION**

<b>Directors/Trustees</b>	Dale Barlow Robert Gwynn (appointed 7 April 2020) David Holden Melinda Lyons Stephen Mathews (resigned 16 June 2020)
<b>Constituted as</b>	Company limited by guarantee
<b>Governing Document</b>	Memorandum and Articles of Association
<b>Company Registration Number</b>	6281483
<b>Charity Registration Number</b>	1121110
<b>Registered Office</b>	Kings Centre 33 Amy Road Oxted RH8 0PW
<b>Independent Examiner</b>	John Thacker Chariot House Limited 44 Grand Parade Brighton BN2 9QA
<b>Bankers</b>	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 £
<b><u>Income and endowments from:</u></b>						
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
		<b>£ 339,439</b>	<b>£ 73,334</b>	<b>£ 90,393</b>	<b>£ 503,166</b>	<b>£ 728,422</b>
<b><u>Expenditure on:</u></b>						
<b>Charitable activities</b>						
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
<b>Total resources expended</b>		<b>326,348</b>	<b>67,267</b>	<b>162,934</b>	<b>556,549</b>	<b>729,031</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>13,091</b>	<b>6,067</b>	<b>(72,541)</b>	<b>(53,383)</b>	<b>(609)</b>
Gross transfers between funds		<b>(12,372)</b>	<b>(15,100)</b>	<b>27,472</b>	<b>0</b>	<b>0</b>
<b>Net (expenditure)/income for the year</b>						
Net movement in funds		<b>719</b>	<b>(9,033)</b>	<b>(45,069)</b>	<b>(53,383)</b>	<b>(609)</b>
Fund balances at 1 January 2020		<b>£ 6,829</b>	<b>£ 179,527</b>	<b>£ 45,179</b>	<b>£ 231,535</b>	232,144
Fund balances at 31 December 2020		<b>£ 7,548</b>	<b>£ 170,494</b>	<b>£ 110</b>	<b>£ 178,152</b>	£ 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 £
<b>Current assets</b>			
Debtors	8	18,487	24,627
Cash at bank and in hand		161,397	239,701
		<b>179,884</b>	<b>264,328</b>
<b>Creditors: amounts falling due within one year</b>	9	<b>(1,732)</b>	<b>(32,793)</b>
<b>Net assets</b>		<b>£ 178,152</b>	<b>£ 231,535</b>
<b>Income funds</b>			
Restricted funds	11	110	45,179
Unrestricted funds:			
Designated funds	12	170,494	179,527
General funds		7,548	6,829
		<b>£ 178,152</b>	<b>£ 231,535</b>

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

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

#### 3 Charitable activities (income)

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

#### 4 Investments

	2020 £	2019 £
Investment income receivable	37	76
	<b>£ 37</b>	<b>£ 76</b>

## 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
 <i>2019 comparative figures</i>					
	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
	<b>£ 291,056</b>	<b>£ 12,197</b>	<b>£ 303,253</b>	<b>£ 218,852</b>
<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	
	<b>£ 195,015</b>	<b>£ 23,837</b>	<b>£ 218,852</b>	

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 Frontières, 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
	<b>£ 294,984</b>	<b>£ 280,968</b>
<u>Conferences and events</u>		
Unrestricted: General	96,955	295,073
Unrestricted: Designated	748	2,172
	<b>£ 97,703</b>	<b>£ 297,245</b>
<u>Mission activities</u>		
Unrestricted: General	38,396	38,486
Unrestricted: Designated	47,577	31,529
Restricted	77,889	80,803
	<b>£ 163,862</b>	<b>£ 150,818</b>

#### 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
	<b>4</b>	<b>3</b>

##### Employment costs

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

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
	<b>£ 18,487</b>	<b>£ 24,627</b>

#### 9 Creditors: amounts falling due within one year

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

#### 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
	<b>£ 45,179</b>	<b>£ 90,393</b>	<b>£ (162,934)</b>	<b>£ 27,472</b>	<b>£ 110</b>
<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
	<b>£ 125,789</b>	<b>£ 193</b>	<b>£ (80,803)</b>	<b>0</b>	<b>£ 45,179</b>

#### **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)	<b>125,466</b>
Church planting	0	0	0	14,528	<b>14,528</b>
Festival (The Netherlands)	0	0	0	6,000	<b>6,000</b>
Relief fund	0	0	0	10,000	<b>10,000</b>
Contingency	14,500	0	0	0	<b>14,500</b>
	<b>£ 179,527</b>	<b>£ 73,334</b>	<b>£ (67,267)</b>	<b>£ (15,100)</b>	<b>£ 170,494</b>
<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
	<b>£ 97,801</b>	<b>£ 227,498</b>	<b>£ (94,142)</b>	<b>£ (51,630)</b>	<b>£ 179,527</b>

##### 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)
	<b>£ 7,548</b>	<b>£ 170,494</b>	<b>£ 110</b>	<b>£ 178,152</b>

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