

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.

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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.

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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).

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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

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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
<i>2020 comparative figures</i>	<i>Staff £</i>	<i>Grants £</i>	<i>Other £</i>	<i>Total - 2020 £</i>	
<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).

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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.

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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

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

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