

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.

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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.

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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

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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).

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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

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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).

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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.

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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

2021 comparative figures

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