

New Ground Churches

Report and Accounts

Year ended 31 December 2024

NEW GROUND CHURCHES

FOR THE YEAR ENDED 31 DECEMBER 2024

COMPANY INFORMATION

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

CONTENTS

	Page
Company Information	1
Directors' Report	2-6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10-18

NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2024

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

Mission

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

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

Objects and activities

The objects of the charity are to:

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

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

APOSTOLIC MINISTRY AND EXTENSION

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

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

Church support

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

Training

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

NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

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

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

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

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

Working partnerships

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

Impact

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

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

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

NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

CONFERENCES

Events

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

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

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

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

MISSION

Church planting and multi-site development

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

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

NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2024

Overseas Relief

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

Governance

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

Risk management

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

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

Safeguarding

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

Reserves

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

Restricted funds

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

NEW GROUND CHURCHES

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2024

Designated funds

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

Free reserves

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

Directors' Responsibilities

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

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

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

Approval

On behalf of the board of directors.

Dale Barlow
17 June 2025

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

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

17 June 2025

NEW GROUND CHURCHES

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

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

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

NEW GROUND CHURCHES

BALANCE SHEET

AS AT 31 DECEMBER 2024

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

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

Responsibilities of directors/trustees:

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

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

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

Dale Barlow

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

NEW GROUND CHURCHES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting Policies

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

a) *Donated and grant income*

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

b) *Other income and expenditure*

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

c) *Funds*

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

d) *Fixed assets and depreciation*

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

e) *Pension costs*

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

f) *Taxation*

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

g) *Cash flows statement*

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

NEW GROUND CHURCHES

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

2 Donations and legacies

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

3 Charitable activities (income)

Income from activities to further the charity's objects

General funds:

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

Designated funds:

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

4 Investments

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

NEW GROUND CHURCHES

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

5 Expenditure on: Charitable activities

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

Conferences and events

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

Mission activities

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

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

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

Conferences and events

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

Mission activities

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

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

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

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

NEW GROUND CHURCHES

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

5 Expenditure on: Charitable activities (continued)

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

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

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

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

NEW GROUND CHURCHES

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

5 Expenditure on: Charitable activities (continued)

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

6 Trustees

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

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

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

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

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

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

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

NEW GROUND CHURCHES

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

7 Employees

Number of employees

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

Employment costs

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

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

8 Debtors

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

9 Creditors: amounts falling due within one year

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

10 Share capital

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

NEW GROUND CHURCHES

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

11 Restricted funds

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

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

Brazil support

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

Fearless offering

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

Church planting

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

Relief fund

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

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

NEW GROUND CHURCHES

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

12 Designated funds

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

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

2023 comparative figures

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

Apostolic extension

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

Church planting

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

Academy

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

Relief fund

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

Contingency

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

NEW GROUND CHURCHES

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

13 Analysis of net assets between funds

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

14 Statement of cash flows

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