FOREST NEW LIFE CHURCH

England & Wales · Charity number 1124854

Details

Other names	FOREST CHRISTIAN FELLOWSHIP
Status	Registered
Legal form	Trust
Registered	2008-07-07
Register	View on the Charity Commission register

Contact

Address	Parkend Baptist Church Folly road Parkend
Phone	07580141074
Email	jonathan.fnlc@gmail.com
Website	www.forestnewlife.org.uk

Activities

Objects: FOREST CHRISTIAN FELLOWSHIP EXISTS TO;ADVANCE THE CHRISTIAN RELIGION FOR THE BENEFIT OF PEOPLE IN THE FOREST OF DEAN. GLOUCESTERSHIRE. THE UK AND THE REST OF THE WORLD.

Activities: Church working with young people and adults in the communityServing with teams and partners in developing countries

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** FOREST OF DEAN.
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£44,696	£37,556	-	-
2024-03-31	£40,024	£38,503	-	-
2023-03-31	£30,733	£31,941	-	-
2022-03-31	£28,526	£31,128	-	-
2021-03-31	£31,074	£25,054	-	-

Trustees

Name	Role	Appointed
keith bushell	Chair	2020-09-01
Aaron Freeman		2022-12-14
David John Hawthorne		2025-01-20
Haley Felicity Cartlidge		2021-11-15
Samuel Peter Barnard		2021-07-29

FOREST NEW LIFE CHURCH

England & Wales - Charity number 1124854

Accounts

Charity number: 112454

Forest New Life Church

Trustees' report and financial statements

for the year ended 31 March 2025

Forest New Life Church

Contents

Forest New Life Church

Legal and administrative information

Charity number	112454
Business address	Parkend Baptist Church Folly Road Parkend Gloucestershire GL15 4JF
Trustees	K Bushell (Chair) H Cartlidge A Freeman S Barnard David Hawthorne October 2024
Accountants	Oversby & Company Unit 1C Mushet Business Centre Crucible Close Coleford Gloucestershire GL16 8RE
Bankers	Barclays Bank 17-18 Agincourt Square Monmouth NP25 3DY

Forest New Life Church

Report of the trustees
for the year ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

For this period from April 2024 to march 2025 there has been stability in the trusteeship with Keith as Chair and finance, Haley Admin and Sam and Aaron together with an increase in the number of Trustees to 5 with the addition of Dave Hawthorne.

Jonathan and Pete and Jean continue in their excellent leadership of the church with input from the trustees and the vision team.

Financially we continue to be stable with an increase in the income mainly due to the recovery of some back dated gift aid however this has been offset with increased outgoings .
There has been a marked increase in the cost of electricity so we would ask all to continually look to reduce this usage where possible.

We have increased the usage of the church building. We have a very full program now with:-

Mondays:- Baby massage, bible study and evening prayer meeting (march to October in church)
Tuesdays :- Cake and coffee (plus various house groups that don't meet in the church)
Wednesday:- Baby and Toddler group
Thursday:- Pub Chat, Women's bible study
Friday :- Primary aged after school club / Youth Club
Saturday:- Monthly toddler church
Sunday :- Weekly morning service and monthly evening Service

As we move forward, we as trustees will continue to oversee the non-spiritual parts with input from the spiritual leaders and hopefully the spiritual leaders will heed our practical and legal advice. Safeguarding compliance and activity have significantly increased but still needs further completion.

We continue in our relationship with the Baptist church, however changes are moving forward with the missional steering group and movement towards changes in trustees from the Baptist union to Web net (West of England Baptist network). The number of concerning areas continues to grow but with these changes we will be able to accelerate improvements.

The website has been revamped and relaunched with support from Phil
We continue to praise God for his provision and thank him that we have all remained safe during this time.

We trust God to continue to move us forward in the following months and years.

God bless
Keith Bushell
Chair of trustees FNLC

God bless
Keith Bushell
Chair of trustees FNLC
October 4th October 2025

Forest New Life Church

Report of the trustees
for the year ended 31 March 2025

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

On behalf of the board

Secretary

Forest New Life Church

Independent examiner's report to the trustees on the unaudited financial statements of Forest New Life Church.

I report on the accounts of Forest New Life Church for the year ended 31 March 2025 set out on pages 2 to 14.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 41 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

....

Amy Snook FMAAT
Association of Accounting Technicians
Independent examiner
Unit 1C Mushet Business Centre
Crucible Close
Coleford
Gloucestershire
GL16 8RE

Forest New Life Church

Statement of financial activities

For the year ended 31 March 2025

	Notes	Unrestricted funds £	2025 Total £	2024 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	43,458	43,458	38,644
Investment income	3	-	-	278
Incoming resources from charitable activities	4	1,238	1,238	1,102
Total incoming resources		44,696	44,696	40,024
Resources expended				
Establishment costs		9,484	9,484	11,095
Motor and travelling expenses		-	-	396
Legal and professional fees		24,519	24,519	24,147
Other office expenses		2,784	2,784	2,358
Depreciation and impairment		129	129	157
Other governance costs		640	640	350
Total resources expended		37,556	37,556	38,503
Total funds brought forward		33,442	33,442	31,921
Total funds carried forward		40,582	40,582	33,442

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 11 to 14 form an integral part of these financial statements.

Forest New Life Church

Income and expenditure account

For the year ended 31 March 2025

	Notes	2025 £	2024 £
Income		44,696	39,746
Operating expenditure		(37,556)	(38,503)
Operating surplus		7,140	1,243
Other income			
Interest receivable and similar income		-	278
		-	278
Retained surplus for the financial year		7,140	1,521

All activities derive from continuing operations.

Forest New Life Church

Balance sheet
as at 31 March 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	6		585		714
Current assets					
Cash at bank and in hand		40,347		33,078	
		40,347		33,078	
Creditors: amounts falling due within one year	7	(350)		(367)	
Net current assets			39,997		32,711
Net assets			40,582		33,425
Funds	8				
Unrestricted income funds			40,582		33,441
Total funds			40,582		33,441

The financial statements were approved by the trustees on and signed on its behalf by

K Bushell (Chair)
Trustee

The notes on pages 11 to 14 form an integral part of these financial statements.

Forest New Life Church

Cash flow statement

for the year ended 31 March 2025

	Notes	2025 £	2024 £
Net incoming resources for the year		7,141	1,521
Interest receivable		-	(278)
Depreciation and impairment		129	157
(Decrease)/Increase in creditors		-	30
Net cash inflow from operating activities		7,270	1,430
Returns on investments and servicing of finance	10	-	278
Increase in cash in the year		7,270	1,708
Reconciliation of net cash flow to movement in net funds	11		
Increase in cash in the year		7,270	1,708
Net funds at 1 April 2024		33,078	31,370
Net funds at 31 March 2025		40,348	33,078

Forest New Life Church

Notes to financial statements
for the year ended 31 March 2025

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

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. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 18% Reducing Balance

Notes to financial statements
for the year ended 31 March 2025

2. Voluntary income

	Unrestricted funds £	2025 Total £	2024 Total £
Donations	36,163	36,163	32,781
Gifts	7,295	7,295	5,863
	43,458	43,458	38,644

3. Investment income

	2025 Total £	2024 Total £
Bank interest receivable	-	278
	-	278

4. Incoming resources from charitable activities

	Unrestricted funds £	2025 Total £	2024 Total £
Grants	1,238	1,238	1,102
	1,238	1,238	1,102

5. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2025 Number	2024 Number

Notes to financial statements
for the year ended 31 March 2025

6. Tangible fixed assets

	Fixtures, fittings and equipment	Total
	£	£
Cost		
At 1 April 2024 and		
At 31 March 2025	2,422	2,422
Depreciation		
At 1 April 2024	1,707	1,707
Charge for the year	129	129
At 31 March 2025	1,836	1,836
Net book values		
At 31 March 2025	586	586
At 31 March 2024	715	716

7. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	350	350

8. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 March 2025 as represented by:		
Current assets	40,582	40,582
	40,582	40,582

9. Unrestricted funds

	At 1st April 2024	Incoming resources	Outgoing resources	At 31st March 2025
	£	£	£	£
Main Income	33,442	44,696	(37,556)	40,582

10. Gross cash flows

	2025	2024
	£	£
Returns on investments and servicing of finance		
Interest received	-	278

11. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	£	£	£
Cash at bank and in hand	33,078	7,269	40,347
Net funds	33,078	7,269	40,347

Forest New Life Church

The following pages do not form part of the statutory accounts.

		2025 £		2024 £
Charitable activities				
Governance costs				
Activities undertaken directly				
Office expenses - Other	(1)		-	
Other governance costs	640		350	
		639		350
Total governance costs		639		350
Net incoming/(outgoing) resources for the year		7,141		1,521

Forest New Life Church

Detailed statement of financial activities

For the year ended 31 March 2025

	2025		2024	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
Voluntary income				
Donations		36,163		32,781
Gifts		7,295		5,863
		43,458		38,644
Investment income				
Bank interest receivable		-		278
		-		278
Total incoming resources from generating funds		43,458		38,922
Incoming resources from charitable activities				
Grants		1,238		1,102
		1,238		1,102
Total incoming resources		44,696		40,024
Resources expended				
Costs of generating funds:				
Cost of generating voluntary income				
Donations				
Donations - Establishment - Rent	1,500		1,500	
Donations - Establishment - Light & heat	2,419		1,386	
Donations - Establishment - Repairs & maintenance	2,079		2,085	
Publicity/Outreach	3,439		5,596	
Catering Functions	47		528	
Donations - Other motor & travel costs	-		396	
Training & Teaching	23,919		23,872	
Visiting Speaker	600		275	
Subs/Licences	856		715	
Computer Costs	1,273		939	
Trustees Insurances	655		652	
Stationery Costs	-		52	
Donations - Depreciation & impairment	129		157	
		36,916		38,153
Total cost of generating voluntary income		36,916		38,153
Fundraising trading: cost of goods sold and other costs				
Total costs of generating funds		36,916		38,153

Forest New Life Church

Detailed statement of financial activities

For the year ended 31 March 2025

Signed By

KEITH BUSHELL

Date Signed	2025-11-17 17:14:21
Email	finance.fnlc@gmail.com
Printed Name	keith bushell
IP Address	2a00:23c6:3141:2801:84fb:da16:cc4a:de90
Browser User Agent	Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/142.0.0.0 Safari/537.36 Edg/142.0.0.0
Name of signatory	Keith Bushell

Accounts

Charity number: 112454

Forest New Life Church

Trustees' report and financial statements

for the year ended 31 March 2024

Forest New Life Church

Contents

Forest New Life Church

Legal and administrative information

Charity number	112454
Business address	Parkend Baptist Church Folly Road Parkend Gloucestershire GL15 4JF
Trustees	K Bushell (Chair) H Cartlidge A Freeman S Barnard
Accountants	Oversby & Company Unit 1C Mushet Business Centre Crucible Close Coleford Gloucestershire GL16 8RE
Bankers	Barclays Bank 17-18 Agincourt Square Monmouth NP25 3DY

Forest New Life Church

Report of the trustees
for the year ended 31 March 2024

The trustees present their report and the financial statements for the year ended 31 March 2024. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

For this period from April 2023 to march 2024 there has been stability in the trusteeship with Keith as Chair and finance, Haley Admin and Sam and Aeron Trustees bringing the number up to 4. We would still like a fifth trustee to be appointed so that we do have an odd number.

Jonathon and Pete and Jean continue in their excellent leadership of the church with input from the trustees and the vision team.

Financially we continue to be stable with an increase in the income mainly due to the recovery of some back dated gift aid however this has been offset with increased outgoings .
There has been a marked increase in the cost of electricity so we would ask all to continually look to reduce this usage where possible.

We have increased the usage of the church building. We have a very full program now with
Mondays:- Baby massage and evening prayer meeting (march to October in church)
Tuesdays :- Cake and coffee (plus various house groups that don't meet in the church)
Wednesday:- Parents and Tots
Friday :- Two after school clubs , junior and senior run after each other
Saturday:- monthly family meeting
Sunday :- Weekly morning service and monthly evening Service

As we move forward, we as trustees will continue to oversee the non spiritual parts with input from the spiritual leaders and hopefully the spiritual leaders will heed our practical and legal advice!! I'm completely confident in this.

We continue in our relationship with the Baptist cCurch , however most if not all of cleaning, renovation or improvement work is completed by us.
There are still a number of concerning areas we would like resolved including carpets , furniture , exterior painting, overall structure of the building and progress on construction of an accessible toilet.

We are together with the leadership looking at a contingency plan if we have to relocate for any major works to be undertaken.

We have been progressing on safeguarding , updating the policy , ensuring all workers are DBS checked and have a roadmap to ensure all training is completed.
We will be putting up pictures with roles of leadership, trustees and other key workers

The website has been revamped and we are now using church suite for most of our admin. Other key tools are available and being explored for our application.

We continue to praise God for his provision and thank him that he continues to bless us.
We trust God to continue to move us forward in the following months and years.

God bless
Keith Bushell
Chair of trustees FNLC
October 20th 2024 , 2024AGM

Forest New Life Church

Report of the trustees
for the year ended 31 March 2024

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

On behalf of the board

Secretary

Forest New Life Church

Independent examiner's report to the trustees on the unaudited financial statements of Forest New Life Church.

I report on the accounts of Forest New Life Church for the year ended 31 March 2024 set out on pages 2 to 13.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 41 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

....

Amy Snook FMAAT
Association of Accounting Technicians
Independent examiner
Unit 1C Mushet Business Centre
Crucible Close
Coleford
Gloucestershire
GL16 8RE

Forest New Life Church

Statement of financial activities

For the year ended 31 March 2024

	Notes	Unrestricted funds £	2024 Total £	2023 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	38,644	38,644	29,684
Investment income	3	278	278	49
Incoming resources from charitable activities	4	1,102	1,102	-
Other incoming resources	5	-	-	1,000
Total incoming resources		40,024	40,024	30,733
Resources expended				
Establishment costs		11,095	11,095	8,036
Motor and travelling expenses		396	396	185
Legal and professional fees		24,147	24,147	21,903
Other office expenses		2,358	2,358	1,177
Depreciation and impairment		157	157	191
Other governance costs		350	350	449
Total resources expended		38,503	38,503	31,941
Total funds brought forward		31,921	31,921	32,543
Prior year adjustment		-	-	587
Restated total funds brought forward		31,921	31,921	33,130
Total funds carried forward		33,442	33,442	31,922

All of the above amounts relate to continuing activities.

The notes on pages 10 to 13 form an integral part of these financial statements.

Forest New Life Church

Income and expenditure account

For the year ended 31 March 2024

	Notes	2024 £	2023 £
Income		39,746	29,684
Net gains from disposal of income fund fixed assets		-	1,000
Total income		39,746	30,684
Operating expenditure		(38,503)	(31,941)
Operating surplus/(deficit)		1,243	(1,257)
Other income			
Interest receivable and similar income		278	49
		278	49
Retained surplus/(deficit) for the financial year		1,521	(1,208)

All activities derive from continuing operations.

The notes on pages 10 to 13 form an integral part of these financial statements.

Forest New Life Church

Balance sheet
as at 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	7		713		872
Current assets					
Cash at bank and in hand		33,078		31,370	
		33,078		31,370	
Creditors: amounts falling due within one year	8	(350)		(337)	
Net current assets			32,728		31,033
Net assets			33,441		31,905
Funds	9				
Unrestricted income funds			33,442		31,920
Total funds			33,442		31,920

The financial statements were approved by the trustees on 20 October 2024 and signed on its behalf by

K Bushell (Chair)
Trustee

The notes on pages 10 to 13 form an integral part of these financial statements.

Forest New Life Church

Cash flow statement

for the year ended 31 March 2024

	Notes	2024 £	2023 £
Net incoming/(outgoing) resources for the year		1,521	(1,208)
Interest receivable		(278)	(49)
Loss on disposal of fixed assets		-	(1,000)
Depreciation and impairment		157	191
Increase in creditors		30	20
Net cash inflow/(outflow) from operating activities		1,430	(2,046)
Returns on investments and servicing of finance	11	278	49
Capital expenditure	11	-	1,000
Increase/(Decrease) in cash in the year		1,708	(997)
Reconciliation of net cash flow to movement in net funds	12		
Increase/(Decrease) in cash in the year		1,708	(997)
Net funds at 1 April 2023		31,370	31,796
Net funds at 31 March 2024		33,078	30,799

Notes to financial statements
for the year ended 31 March 2024

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

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. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 18% Reducing Balance

Notes to financial statements
for the year ended 31 March 2024

2. Voluntary income

	Unrestricted funds £	2024 Total £	2023 Total £
Donations	32,781	32,781	22,910
Gifts	5,863	5,863	6,774
	38,644	38,644	29,684

3. Investment income

	Unrestricted funds £	2024 Total £	2023 Total £
Bank interest receivable	278	278	49
	278	278	49

4. Incoming resources from charitable activities

	Unrestricted funds £	2024 Total £	2023 Total £
Grants	1,102	1,102	-
	1,102	1,102	-

5. Other incoming resources

	2024 Total £	2023 Total £
Gain on disposal of tangible fixed assets	-	1,000
	-	1,000

6. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2024 Number	2023 Number

7. Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2023 and		
At 31 March 2024	2,422	2,422
Depreciation		
At 1 April 2023	1,551	1,551
Charge for the year	157	157
At 31 March 2024	1,708	1,708
Net book values		
At 31 March 2024	714	714
At 31 March 2023	871	872

8. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	350	320

Notes to financial statements for the year ended 31 March 2024

9. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 March 2024 as represented by:		
Tangible fixed assets	714	714
Current assets	32,728	32,728
	33,442	33,442

10. Unrestricted funds

	At 1st April 2023 £	Incoming resources £	Outgoing resources £	At 31st March 2024 £
Main Income	31,921	40,024	(38,503)	33,442

11. Gross cash flows

	2024 £	2023 £
Returns on investments and servicing of finance		
Interest received	278	49
Capital expenditure		
Receipts from sales of tangible assets	-	1,000

12. Analysis of changes in net funds

	Opening balance £	Cash flows £	Closing balance £
Cash at bank and in hand	31,370	1,708	33,078
Net funds	31,370	1,708	33,078

Forest New Life Church

The following pages do not form part of the statutory accounts.

Forest New Life Church

Detailed statement of financial activities

For the year ended 31 March 2024

		2024 £		2023 £
Charitable activities				
Governance costs				
Activities undertaken directly				
Other governance costs	350		449	
		350		449
Total governance costs		350		449
Net incoming/(outgoing) resources for the year		1,521		(1,208)

Forest New Life Church

Detailed statement of financial activities

For the year ended 31 March 2024

	2024 £	2024 £	2023 £	2023 £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income				
Donations		32,781		22,910
Gifts		5,863		6,774
		38,644		29,684
Investment income				
Bank interest receivable		278		49
		278		49
Total incoming resources from generating funds		38,922		29,733
Incoming resources from charitable activities				
Grants		1,102		-
		1,102		-
Other incoming resources				
Gain on disposal of tangible fixed assets		-		1,000
		-		1,000
Total incoming resources		40,024		30,733
Resources expended				
Costs of generating funds:				
Cost of generating voluntary income				
Donations				
Donations - Establishment - Rent	1,500		1,500	
Donations - Establishment - Light & heat	1,386		848	
Donations - Establishment - Repairs & maintenance	2,085		1,565	
Publicity/Outreach	5,596		4,050	
Catering Functions	528		73	
Donations - Other motor & travel costs	396		185	
Training & Teaching	23,872		21,903	
Visiting Speaker	275		-	
Subs/Licences	715		478	
Computer Costs	939		290	
Trustees Insurances	652		409	
Stationery Costs	52		-	
Donations - Depreciation & impairment	157		191	
		38,153		31,492

Forest New Life Church

Detailed statement of financial activities

For the year ended 31 March 2024

Total cost of generating voluntary income	38,153	31,492
Fundraising trading: cost of goods sold and other costs		
Total costs of generating funds	38,153	31,492

FOREST NEW LIFE CHURCH

England & Wales - Charity number 1124854

Accounts

Charity number: 112454

Forest New Life Church

Trustees' report and financial statements

for the year ended 31 March 2023

Forest New Life Church

Contents

Forest New Life Church

Legal and administrative information

Charity number	112454	
Business address	Parkend Baptist Church Folly Road Parkend Gloucestershire GL15 4JF	
Trustees	K Bushell (Chair)	
	H Cartlidge	
	A Freeman (Apponted)	14/12/2022
	S Bird (Resigned)	20/11/2022
	S Barnard	
Accountants	Oversby & Company Unit 1C Mushet Business Centre Crucible Close Coleford Gloucestershire GL16 8RE	
Bankers	Barclays Bank 17-18 Agincourt Square Monmouth NP25 3DY	

Forest New Life Church

Report of the trustees
for the year ended 31 March 2023

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

When we started the year in (April) 2022 the Covid Pandemic was still very much in the near term memory of everybody but the worst was behind us.
At the start of this period Keith was chair of Trustees along with Steve Sam and Haley.
At the AGM in November 2022 Steve stood down as a trustee after many years of service which we were and still are truly grateful.
In December 2022 Aeron was appointed as a trustee bringing the number up to 4. We would still like a fifth trustee to be appointed so that we do have an odd number.
Keith continued in the role of finance officer and chair of trustees, which we would like to change in the near future.

Jonathon and Pete and Jean continue in their excellent leadership of the church with input from the trustees and the vision team.
Financially we continue to be stable but still functioning at a lower financial level .
There has been a marked increase in the cost of electricity so we would ask all to continually look to reduce this usage where possible.
This year our income has stayed lower than our expenditure however we have yet to claim the gift aid which we are in the process of completing. *
As we move forward, we as trustees will continue to oversee the non-spiritual parts with input from the spiritual leaders and hopefully the spiritual leaders will heed our practical and legal advice!! I'm completely confident in this.

We continue in our relationship with the Baptist church , however most if not all of cleaning, renovation or improvement work is completed by us.
There are a number of concerning areas we would like resolved including carpets , furniture , exterior painting and progress on construction of an accessible toilet.

We have sold the minibus as it was just costing us money in tax and insurance. It would have required investment to get it back on the road however we were able to sell it to the Royal Spring who now use it for their darts team.
We have invested in a new laptop for Haley to use to her admin support of Jonathon and minute taking for the trustees meetings.

We continue to praise God for his provision and thank him that we have all remained safe during this time.
We trust God to continue to move us forward in the following months and years.

God bless
Keith Bushell
Chair of trustees FNLC
November 19th 2023 AGM

foot notes
*(two years have now been reclaimed at the time of writing Nov 2023)

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

On behalf of the board

Secretary

Forest New Life Church

Independent examiner's report to the trustees on the unaudited financial statements of Forest New Life Church.

I report on the accounts of Forest New Life Church for the year ended 31 March 2023 set out on pages 2 to 13.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 41 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

....

Amy Snook FMAAT
Association of Accounting Technicians
Independent examiner
Unit 1C Mushet Business Centre
Crucible Close
Coleford
Gloucestershire
GL16 8RE

Forest New Life Church

Statement of financial activities

For the year ended 31 March 2023

	Notes	Unrestricted funds £	2023 Total £	*(restated)* 2022 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	29,684	29,684	28,526
Investment income	3	49	49	-
Other incoming resources	4	1,000	1,000	-
Total incoming resources		30,733	30,733	28,526
Resources expended				
Establishment costs		8,036	8,036	5,876
Motor and travelling expenses		185	185	3,173
Legal and professional fees		21,903	21,903	20,502
Other office expenses		1,177	1,177	1,023
Depreciation and impairment		191	191	233
Other governance costs		449	449	320
Total resources expended		31,941	31,941	31,127
Total funds brought forward		32,543	32,543	35,142
Prior year adjustment		587	587	-
Restated total funds brought forward		33,130	33,130	35,142
Total funds carried forward		31,922	31,922	32,541

All of the above amounts relate to continuing activities.

The notes on pages 10 to 13 form an integral part of these financial statements.

Forest New Life Church

Income and expenditure account

For the year ended 31 March 2023

	Notes	2023 £	*(restated)* 2022 £
Income		29,684	28,526
Net gains from disposal of income fund fixed assets		1,000	-
Total income		30,684	28,526
Operating expenditure		(31,941)	(31,127)
Operating deficit		(1,257)	(2,601)
Other income			
Interest receivable and similar income		49	-
		49	-
Retained deficit for the financial year		(1,208)	(2,601)

All activities derive from continuing operations.

The notes on pages 10 to 13 form an integral part of these financial statements.

Forest New Life Church

Balance sheet
as at 31 March 2023

	Notes	2023 £	2023 £	(restated) 2022 £	(restated) 2022 £
Fixed assets					
Tangible assets	7		871		1,063
Current assets					
Cash at bank and in hand		31,370		31,796	
		31,370		31,796	
Creditors: amounts falling due within one year	8	(320)		(317)	
Net current assets			31,050		31,479
Net assets			31,921		32,542
Funds	9				
Unrestricted income funds			31,921		32,542
Total funds			31,921		32,542

The financial statements were approved by the trustees on 31 October 2023 and signed on its behalf by

K Bushell (Chair)
Trustee

The notes on pages 10 to 13 form an integral part of these financial statements.

Forest New Life Church

Cash flow statement

for the year ended 31 March 2023

	Notes	2023 £	*(restated)* 2022 £
Net outgoing resources for the year		(1,208)	(2,601)
Interest receivable		(49)	-
Loss on disposal of fixed assets		(1,000)	-
Depreciation and impairment		191	233
Increase/(Decrease) in creditors		20	(320)
Net cash outflow from operating activities		(2,046)	(2,688)
Returns on investments and servicing of finance	11	49	-
Capital expenditure	11	1,000	(1,296)
Decrease in cash in the year		(997)	(3,984)
Reconciliation of net cash flow to movement in net funds	12		
Decrease in cash in the year		(997)	(3,984)
Net funds at 1 April 2022		31,796	35,780
Net funds at 31 March 2023		30,799	31,796

Notes to financial statements
for the year ended 31 March 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

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. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	18% Reducing Balance
Motor vehicles	-	

2. Voluntary income

	Unrestricted funds £	2023 Total £	*(restated)* 2022 Total £
Donations	22,910	22,910	23,056
Gifts	6,774	6,774	5,470
	29,684	29,684	28,526

3. Investment income

	Unrestricted funds £	2023 Total £	*(restated)* 2022 Total £
Bank interest receivable	49	49	-
	49	49	-

4. Other incoming resources

	Unrestricted funds £	2023 Total £	*(restated)* 2022 Total £
Gain on disposal of tangible fixed assets	1,000	1,000	-
	1,000	1,000	-

5. Employees

(restated)

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

2023 Number	*(restated)* 2022 Number

6. Prior year adjustment

7. Tangible fixed assets

	Fixtures, fittings and equipment £	Motor vehicles £	*(restated)* Total £
Cost			
At 1 April 2022	2,422	6,000	8,422
Disposals	-	(6,000)	(6,000)
At 31 March 2023	2,422	-	2,422
Depreciation			
At 1 April 2022	1,359	6,000	7,359
Charge for the year	191	-	191
On disposals	-	(6,000)	(6,000)
At 31 March 2023	1,550	-	1,550
Net book values			
At 31 March 2023	872	-	872
At 31 March 2022	1,063	-	1,064

8. Creditors: amounts falling due within one year

	2023 £	*(restated)* 2022 £
Trade creditors	-	(20)
Accruals and deferred income	320	320

9. Analysis of net assets between funds

	Unrestricted funds £	*(restated)* Total funds £
Fund balances at 31 March 2023 as represented by:		
Tangible fixed assets	871	871
Current assets	31,370	31,370
Current liabilities	(320)	(320)
	31,921	31,921

10. Unrestricted funds

	(restated) At 1st April 2022 £	Incoming resources £	Outgoing resources £	At 31st March 2023 £
Main Income	33,130	30,732	(31,941)	31,921

11. Gross cash flows

	2023 £	(restated) 2022 £
Returns on investments and servicing of finance		
Interest received	49	-
Capital expenditure		
Payments to acquire tangible assets	-	(1,296)
Receipts from sales of tangible assets	1,000	-
	1,000	(1,296)

12. Analysis of changes in net funds

	(restated) Opening balance £	Cash flows £	Closing balance £
Cash at bank and in hand	31,796	(426)	31,370
Net funds	31,796	(426)	31,370

Forest New Life Church

The following pages do not form part of the statutory accounts.

Forest New Life Church

Detailed statement of financial activities

For the year ended 31 March 2023

		2023 £		(restated) 2022 £
Charitable activities				
Governance costs				
Activities undertaken directly				
Office expenses - Other	-		(1)	
Other governance costs	449		320	
		449		319
Total governance costs		449		319
Net incoming/(outgoing) resources for the year		(1,208)		(2,601)

	2023		2022	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
Voluntary income				
Donations		22,910		23,056
Gifts		6,774		5,470
		29,684		28,526
Investment income				
Bank interest receivable		49		-
		49		-
Total incoming resources from generating funds		29,733		28,526
Other incoming resources				
Gain on disposal of tangible fixed assets		1,000		-
		1,000		-
Total incoming resources		30,733		28,526
Resources expended				
Costs of generating funds:				
Cost of generating voluntary income				
Donations				
Donations - Establishment - Rent	1,500		1,500	
Donations - Establishment - Light & heat	848		556	
Donations - Establishment - Repairs & maintenance	1,565		787	
Publicity/Outreach	4,050		2,978	
Catering Functions	73		55	
Donations - Other motor & travel costs	185		3,173	
Training & Teaching	21,903		20,402	
Visiting Speaker	-		100	
Subs/Licences	478		500	
Computer Costs	290		356	
Trustees Insurances	409		168	
Donations - Depreciation & impairment	191		233	
		31,492		30,808
Total cost of generating voluntary income		31,492		30,808
Fundraising trading: cost of goods sold and other costs				
Total costs of generating funds		31,492		30,808

Signed By

KEITH BUSHELL

Date Signed	2023-12-11 13:20:40
Email	finance.fnlc@gmail.com
Printed Name	keith bushell
IP Address	2a02:c7c:bd0b:bd00:2403:301c:7961:5969
Browser User Agent	Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/119.0.0.0 Safari/537.36 Edg/119.0.0.0
Name of signatory	Keith Bushell

FOREST NEW LIFE CHURCH

England & Wales - Charity number 1124854

Accounts

Charity number: 112454

Forest New Life Church

Trustees' report and financial statements

for the year ended 31 March 2022

Forest New Life Church

Contents

Forest New Life Church

Legal and administrative information

Charity number	112454	
Business address	Parkend Baptist Church Folly Road Parkend Gloucestershire GL15 4JF	
Trustees	K Bushell (Chair)	
	H Cartlidge	July 2021
	M J Goldby (Finance)	29 July 2021
	S Bird	
	S Barnard	July 2021
Accountants	Oversby & Company Unit 1C Mushet Business Centre Crucible Close Coleford Gloucestershire GL16 8RE	
Bankers	Barclays Bank 17-18 Agincourt Square Monmouth NP25 3DY	

Forest New Life Church

Report of the trustees
for the year ended 31 March 2022

The trustees present their report and the financial statements for the year ended 31 March 2022. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

When we started the year in April) 2021 we had been through a year of the Covid Pandemic. We (but especially Jonathon) had done such an amazing job with the technology to run as a church online. We had got used to church on a Sunday morning online.

At the start of this period Keith was chair of Trustees along with Steve and Miriam.
In July 2021 Miriam stood down as a trustee and in charge of the finances and we also appointed both Sam and Haley as trustees.

Without any obvious candidates Keith took on the role as finance officer too.
I would like to place on record our great thanks to Miriam for all the work she has done.
It wasn't until August 2021 that the government started to relax the rules for business but also there were beginning a few opportunities for gyms , leisure centres and churches.

As trustees risk assessments , finances and general communications continued, and we covid safely opened the church when allowed wearing masks and not being allowed to sing.
Jonathon opened the parents and tots when allowed with great success.

For me the highlight of the year was the grotto. What a great joy and opportunity we had to do something for the community . Massive thanks to Lorne Henry for the use of the animatronic Father Christmas and Christmas electronic stuff (trains , fairground rides and many more….)

Financially we continue to be stable but still functioning at a lower financial level .
This year our income was lower than our expenditure however we have yet to claim the gift aid which we are in the process of completing.

As we move forward, we as trustees will continue to oversee the non-spiritual parts with input from the spiritual leaders and hopefully the spiritual leaders will heed our practical and legal advice!! I'm completely confident in this.

We will have decisions to make in the following year including, investing in new equipment, decisions on the minibus , new ministries and reopening post pandemic back to some sense of normality (whatever that means).

We continue to praise God for his provision and thank him that we have all remained safe during this time.

We trust God to continue to move us forward in the following months and years.

At the time of writing, Steve has decided to stand down as a trustee at the AGM, which leaves us with the three minimum trustees. We are looking to increase the number of trustees to 5 so please consider if you feel God would want you to service in this role.

Steve had been a massive rock to the trusteeship and we thank him so much for his long service.

God bless
Keith Bushell
Chair of trustees FNLC
November 20th 2022 AGM

Forest New Life Church

Report of the trustees
for the year ended 31 March 2022

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

On behalf of the board

Secretary

Forest New Life Church

Independent examiner's report to the trustees on the unaudited financial statements of Forest New Life Church.

I report on the accounts of Forest New Life Church for the year ended 31 March 2022 set out on pages 2 to 13.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 41 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

....

Amy Snook FMAAT
Association of Accounting Technicians
Independent examiner
Unit 1C Mushet Business Centre
Crucible Close
Coleford
Gloucestershire
GL16 8RE

Forest New Life Church

Statement of financial activities

For the year ended 31 March 2022

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	28,526	28,526	30,825
Total incoming resources		28,526	28,526	30,825
Resources expended				
Establishment costs		5,876	5,876	2,292
Motor and travelling expenses		3,173	3,173	1,901
Legal and professional fees		20,502	20,502	17,131
Other office expenses		1,024	1,024	1,220
Depreciation and impairment		233	233	1,200
Organisation		-	-	1,670
Other governance costs		320	320	320
Total resources expended		31,128	31,128	25,734
Total funds brought forward		35,142	35,142	30,051
Total funds carried forward		32,540	32,540	35,142

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 11 to 13 form an integral part of these financial statements.

Forest New Life Church

Income and expenditure account

For the year ended 31 March 2022

	Notes	2022 £	2021 £
Income		28,526	30,825
Operating expenditure		(31,128)	(25,734)
Operating (deficit)/surplus		(2,602)	5,091
Retained (deficit)/surplus for the financial year		(2,602)	5,091

All activities derive from continuing operations.

The notes on pages 11 to 13 form an integral part of these financial statements.

The notes on pages 11 to 13 form an integral part of these financial statements.

Forest New Life Church

Balance sheet
as at 31 March 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	4		1,065		-
Current assets					
Cash at bank and in hand		31,776		35,780	
		31,776		35,780	
Creditors: amounts falling due within one year	5	(300)		(620)	
Net current assets			31,476		35,160
Net assets			32,541		35,160
Funds	6				
Unrestricted income funds			32,543		35,142
Total funds			32,543		35,142

The financial statements were approved by the trustees on and signed on its behalf by

K Bushell (Chair)
Trustee

The notes on pages 11 to 13 form an integral part of these financial statements.

Forest New Life Church

Cash flow statement

for the year ended 31 March 2022

	Notes	2022 £	2021 £
Net (outgoing)/incoming resources for the year		(2,601)	5,091
Depreciation and impairment		233	1,200
(Decrease)/Increase in creditors		(320)	320
Net cash (outflow)/inflow from operating activities		(2,688)	6,611
Capital expenditure	8	(1,296)	-
(Decrease)/Increase in cash in the year		(3,984)	6,611
Reconciliation of net cash flow to movement in net funds	9		
(Decrease)/Increase in cash in the year		(3,984)	6,611
Net funds at 1 April 2021		35,780	29,169
Net funds at 31 March 2022		31,796	35,780

Notes to financial statements
for the year ended 31 March 2022

1. Accounting policies
The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting
The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources
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. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.3. Resources expended
Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4. Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	18% Reducing Balance
Motor vehicles	-	

2. Voluntary income

	Unrestricted funds £	2022 Total £	2021 Total £
Donations	23,056	23,056	27,104
Gifts	5,470	5,470	3,721
	28,526	28,526	30,825

3. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2022 Number	2021 Number

4. Tangible fixed assets

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2021	1,126	6,000	7,126
Additions	1,296	-	1,296
At 31 March 2022	2,422	6,000	8,422
Depreciation			
At 1 April 2021	1,126	6,000	7,126
Charge for the year	233	-	233
At 31 March 2022	1,359	6,000	7,359
Net book values			
At 31 March 2022	1,063	-	1,063

5. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	(20)	300
Accruals and deferred income	320	320

6. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 March 2022 as represented by:		
Tangible fixed assets	1,065	1,065
Current assets	31,776	31,776
Current liabilities	300	300
	33,141	33,141

7. Unrestricted funds

	At 1st April 2021	Incoming resources	Outgoing resources	At 31st March 2022
	£	£	£	£
Main Income	35,142	28,526	(31,128)	32,540

8. Gross cash flows

	2022	2021
	£	£
Capital expenditure		
Payments to acquire tangible assets	(1,296)	-

9. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	£	£	£
Cash at bank and in hand	35,780	(3,984)	31,796
Net funds	35,780	(3,984)	31,796

Forest New Life Church

The following pages do not form part of the statutory accounts.

Forest New Life Church

Detailed statement of financial activities

For the year ended 31 March 2022

		2022		2021
		£		£
Charitable activities				
Governance costs				
Activities undertaken directly				
Office expenses - Other	(1)		-	
Other governance costs	320		320	
		319		320
Total governance costs		319		320
Net incoming/(outgoing) resources for the year		(2,601)		5,091

Forest New Life Church

Detailed statement of financial activities

For the year ended 31 March 2022

	2022		2021	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
Voluntary income				
Donations		23,056		27,104
Gifts		5,470		3,721
		28,526		30,825
Total incoming resources from generating funds		28,526		30,825
Total incoming resources		28,526		30,825
Resources expended				
Costs of generating funds:				
Cost of generating voluntary income				
Donations				
Donations - Establishment - Rent	1,500		1,375	
Donations - Establishment - Light & heat	556		462	
Donations - Establishment - Repairs & maintenance	787		21	
Publicity/Outreach	2,978		291	
Catering Functions	55		18	
House Groups	-		125	
Donations - Other motor & travel costs	3,173		1,901	
Training & Teaching	20,402		17,031	
Visiting Speaker	100		100	
Postatge & Stationery	-		34	
Subs/Licences	500		549	
Computer Costs	356		452	
Trustees Insurances	168		185	
Donations - Depreciation & impairment	233		1,200	
		30,808		23,744
Gifts				
Organisation	-		1,670	
		-		1,670
Total cost of generating voluntary income		30,808		25,414
Fundraising trading: cost of goods sold and other costs				
Total costs of generating funds		30,808		25,414

Signed By

Date Signed	2022-11-25 15:58:48
Email	finance.fnlc@gmail.com
Printed Name	keith Bushell
IP Address	2a02:c7c:bd0b:bd00:d423:8f84:8a13:aa37
Browser User Agent	Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/107.0.0.0 Safari/537.36 Edg/107.0.1418.52
Name of signatory	Keith Bushell

Accounts

Charity number: 112454

Forest New Life Church

Trustees' report and financial statements

for the year ended 31 March 2021

Forest New Life Church

Contents

Forest New Life Church

Legal and administrative information

Charity number	112454	
Business address	Parkend Baptist Church Folly Road Parkend Gloucestershire GL15 4JF	
Trustees	K Bushell (Chair)	August 2020
	G Oram(Chair)	August 2020
	M J Goldby (Finance)	
	S Bird	
Accountants	Oversby & Company Unit 1C Mushet Business Centre Crucible Close Coleford Gloucestershire GL16 8RE	
Bankers	Barclays Bank 17-18 Agincourt Square Monmouth NP25 3DY	

Forest New Life Church

Report of the trustees
for the year ended 31 March 2021

The trustees present their report and the financial statements for the year ended 31 March 2021. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

When we started the year in 2020 no one knew what a catastrophic situation the world would have been in within 3 or 4 months.
At the start of this period Roy was chair of Trustees along with Steve and Miriam. Jonathan had only been in post a few months and was still finding his way amongst the diaspora!!
We closed all the face to face meetings and went on-line. Badly at first ! But gradually with Jonathon's leadership and improved technology we got better. Suffice to say the huge amount of time effort and skill to record , edit and post on-line videos was superb. Thank you Jonathan.
Roy decided to resign in August 2020 and we want to thank Roy for his huge level of service.

I (Keith) was appointed chair of trustees August 2020.
Sunday mornings at 10.30 were sat round the TV, for a while.
Now (October 2021) Its great to be back, somewhere normal , but not completely.
As trustees risk assessments , finances and general communications continued, thanks again to Roy and Miriam who was the treasurer for a period of that time.
I want to thank them both for their great service.

Financially we are stable all be it functioning at a lower financial level as you will see later from the Finance report.
As we move forward we as trustees will continue to oversee the non spiritual parts with input from the spiritual leaders and hopefully the spiritual leaders will heed our practical and legal advice!! Im completely confident in this.
We will have decisions to make in the following year including, continuing to keep the church safe, investing in new equipment, decisions on the minibus and others we as yet do not know will happen.
We praise God for his provision and thank him that we have all remained safe during this time.
We trust God to continue to move us forward in the following months and years.

At the time of writing (october 2021) Miriam has resigned as a trustee (July 2021) and Sam has joined.(July 2021) We are looking to increase the number of trustees to 5 so please consider if you feel God would want you to service in this role.

God bless
Keith Bushell
Chair of trustees FNLC

Forest New Life Church

Report of the trustees
for the year ended 31 March 2021

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

On behalf of the board

Secretary

Forest New Life Church

Independent examiner's report to the trustees on the unaudited financial statements of Forest New Life Church.

I report on the accounts of Forest New Life Church for the year ended 31 March 2021 set out on pages 2 to 13.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 41 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

....

Amy Snook FMAAT
Association of Accounting Technicians
Independent examiner
Unit 1C Mushet Business Centre
Crucible Close
Coleford
Gloucestershire
GL16 8RE

Forest New Life Church

Statement of financial activities

For the year ended 31 March 2021

	Notes	Unrestricted funds £	2021 Total £	2020 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	30,825	30,825	38,645
Activities for generating funds	3	-	-	31
Total incoming resources		30,825	30,825	38,676
Resources expended				
Establishment costs		2,292	2,292	6,162
Motor and travelling expenses		1,901	1,901	3,074
Legal and professional fees		17,131	17,131	13,458
Other office expenses		1,220	1,220	2,418
Depreciation and impairment		1,200	1,200	1,500
Organisation		1,670	1,670	2,791
Other governance costs		320	320	300
Total resources expended		25,734	25,734	29,703
Total funds brought forward		30,051	30,051	21,096
Total funds carried forward		35,142	35,142	30,069

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 13 form an integral part of these financial statements.

Forest New Life Church

Income and expenditure account

For the year ended 31 March 2021

	Notes	2021 £	2020 £
Income		30,825	38,676
Operating expenditure		(25,734)	(29,703)
Operating surplus		5,091	8,973
Retained surplus for the financial year		5,091	8,973

All activities derive from continuing operations.

The notes on pages 10 to 13 form an integral part of these financial statements.

The notes on pages 10 to 13 form an integral part of these financial statements.

Forest New Life Church

Balance sheet
as at 31 March 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	5		2		1,200
Current assets					
Cash at bank and in hand		35,760		29,169	
		35,760		29,169	
Creditors: amounts falling due within one year	6	(620)		(300)	
Net current assets			35,140		28,869
Net assets			35,142		30,069
Funds	7				
Unrestricted income funds			35,142		30,051
Total funds			35,142		30,051

The financial statements were approved by the trustees on 31 January 2022 and signed on its behalf by

K Bushell (Chair)
Trustee

The notes on pages 10 to 13 form an integral part of these financial statements.

Forest New Life Church

Cash flow statement

for the year ended 31 March 2021

	Notes	2021 £	2020 £
Net incoming resources for the year		5,091	8,973
Depreciation and impairment		1,200	1,500
Increase/(Decrease) in creditors		320	(452)
Net cash inflow from operating activities		6,611	10,021
Increase in cash in the year		6,611	10,021
Reconciliation of net cash flow to movement in net funds	10		
Increase in cash in the year		6,611	10,021
Net funds at 1 April 2020		29,169	19,168
Net funds at 31 March 2021		35,780	29,189

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

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. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	25% straight line
Motor vehicles	-	25% straight line

Notes to financial statements
for the year ended 31 March 2021

2. Voluntary income

	Unrestricted funds £	2021 Total £	2020 Total £
Donations	27,104	27,104	31,414
Gifts	3,721	3,721	7,231
	30,825	30,825	38,645

3. Activities for generating funds

	2021 Total £	2020 Total £
Bank Interest	-	31
	-	31

4. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

2021 Number	2020 Number

Notes to financial statements
for the year ended 31 March 2021

5. Tangible fixed assets

	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2020 and			
At 31 March 2021	1,126	6,000	7,126
Depreciation			
At 1 April 2020	1,126	4,800	5,926
Charge for the year	-	1,200	1,200
At 31 March 2021	1,126	6,000	7,126
Net book values			
At 31 March 2021	-	-	-
At 31 March 2020	-	1,200	1,201

6. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	300	-
Accruals and deferred income	320	300

7. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 March 2021 as represented by:		
Current assets	35,142	35,142
	35,142	35,142

8. Unrestricted funds

	At 1st April 2020	Incoming resources	Outgoing resources	At 31st March 2021
	£	£	£	£
Main Income	30,051	30,825	(25,734)	35,142

9. Gross cash flows

	2021	2020
	£	£

10. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	£	£	£
Cash at bank and in hand	29,169	6,611	35,780
Net funds	29,169	6,611	35,780

Forest New Life Church

The following pages do not form part of the statutory accounts.

Forest New Life Church

Detailed statement of financial activities

For the year ended 31 March 2021

		2021 £		2020 £
Charitable activities				
Governance costs				
Activities undertaken directly				
Office expenses - Other	-		1	
Other governance costs	320		300	
		320		301
Total governance costs		320		301
Net incoming/(outgoing) resources for the year		5,091		8,973

Forest New Life Church

Detailed statement of financial activities

For the year ended 31 March 2021

	2021		2020	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
Voluntary income				
Donations		27,104		31,414
Gifts		3,721		7,231
		30,825		38,645
Activities for generating funds				
Bank Interest		-		31
		-		31
Total incoming resources from generating funds		30,825		38,676
Total incoming resources		30,825		38,676
Resources expended				
Costs of generating funds:				
Cost of generating voluntary income				
Donations				
Donations - Establishment - Rent	1,375		2,556	
Donations - Establishment - Rates & water	-		88	
Donations - Establishment - Light & heat	462		430	
Donations - Establishment - Repairs & maintenance	21		1,083	
Publicity/Outreach	291		184	
NRG	-		704	
Catering Functions	18		332	
House Groups	125		785	
Donations - Other motor & travel costs	1,901		3,074	
Training & Teaching	17,031		13,258	
Visiting Speaker	100		200	
Postatge & Stationery	34		35	
Subs/Licences	549		491	
Computer Costs	452		1,706	
Trustees Insurances	185		185	
Donations - Depreciation & impairment	1,200		1,500	
		23,744		26,611
Gifts				
Organisation	1,670		2,791	
		1,670		2,791
Total cost of generating voluntary income		25,414		29,402

Forest New Life Church

Detailed statement of financial activities

For the year ended 31 March 2021

Fundraising trading:		
cost of goods sold and other costs		
Total costs of generating funds	25,414	29,402