

REGISTERED COMPANY NUMBER: 07835914 (England and Wales)
REGISTERED CHARITY NUMBER: 1145094

NEW LIFE CHURCH DORKING

Unaudited Financial Statements for the Year Ended 31 March 2022

Tudor John Limited
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

NEW LIFE CHURCH DORKING

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NEW LIFE CHURCH DORKING (REGISTERED NUMBER: 07835914)

**Report of the Trustees
for the year ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The charity's object is defined in its Trust Deed as:

to advance the Christian faith in accordance with the Statement of Beliefs appearing in the Schedule hereto in Dorking and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the trust, and

The policies adopted in furtherance of these objects are as follows:

Reserves Policy

The Trustees aim to maintain a minimum of three month's operating expenditure in reserve at all times.

Investment Policy

The Trustees aim to see incoming resources used for the ends and therefore does not seek to invest for the sake of income. And cash is held on deposit. All income is from voluntary donations.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. This includes the Commission's specific guidance on "Advancement of Religion for the Public Benefit". The main activities of the Charity were as follows:

- Worshipping God through small and large gatherings and individual lifestyles.
- Equipping the Church (young and old) through teaching, encouraging and example to live out their faith with passion and integrity. This includes attendance at other wider Church events including residential youth events.
- Sharing the good news of Jesus with people who want to know more.
- Building a strong sense of "Church Family" in which everyone is loved and cared for and in which new people are made to feel welcome.
- Wider involvement in Children's and Youth Work with other Churches in Dorking.
- Maintaining and updating our Child Protection Policy and providing training for all those involved with young people.
- Practical care for those in need, including regular visits to elderly residents in a care home, decorating or garden clearing projects for those who need help and supporting those who are struggling with their mental health
- Financial support of a number of people within the Church in keeping with the Charity's objects
- Developing the leadership, governance and administrative capacity as the Church grows.

NEW LIFE CHURCH DORKING (REGISTERED NUMBER: 07835914)

**Report of the Trustees
for the year ended 31 March 2022**

ACHIEVEMENT AND PERFORMANCE

Achievements and/or new developments

In the year to March 2022 the covid pandemic continued to have a major impact on many aspects of Church life. As the year progressed, however, small midweek groups started to meet physically again and Sunday gatherings to worship together at the Chart Downs Community Centre started to grow and thrive.

The Breakfast Café, first established in August 2020, continued to be very popular with the local community and has become well established now as a gathering point for many local people. This includes a number of families and some elderly residents, for whom it is proving a valuable and low cost means of connecting with others.

A weekly Baby Group, first established during lockdown in partnership with the local Family Centre, has also provided a welcoming and low cost means of local parents (particularly young mums) connecting and allowing their babies and toddlers to socialise in a way that they had not been able to during the covid lockdowns.

The Church has also been able to help several people in need, either in the Church family or the local community through financial and practical support, including the regular provision of food supplies.

The work with young people has continued to develop through co-operation with other local Churches and plans were formed to take a group of local young people to a major Christian Youth Festival (Newday) which was due to recommence in the summer of 2022 after 3 years downtime due to covid.

The Church has also continued to support the work of the Dorking Men's Shed at the Hampstead Road building, although the aim is to sell the building in 2023.

FINANCIAL REVIEW

Financial review

The financial position of the Church remained stable during the 12 months to March 2022 despite the upheavals caused by the Covid19 pandemic, and this is demonstrated in the accounts presented in this document.

The financial status of the Church is monitored regularly, with a view to taking appropriate action if required to maintain the reserves required by the policy stated previously.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

NEW LIFE CHURCH DORKING (REGISTERED NUMBER: 07835914)

**Report of the Trustees
for the year ended 31 March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee and is governed by its Trust Deed.

The trustees, who are also the directors for the purpose of company law, who served during the year 2021-22 were:

PM Sutherland
RW Taylor
JM Thomas (resigned July 2021)
P Hajittofi

In accordance with the Trust Deed, the following provisions shall apply in relation to the appointment of trustees:

- a) In addition to the statutory powers of appointment a new Trustee may be appointed by a resolution of the trustees passed by a majority of the trustees for the time being (and not just a simple majority present at a meeting when the resolution is considered) and such resolution shall be recorded in the minutes and signed by the new trustee and by the chairman of the meeting and such records shall be conclusive evidence of his appointment.
- b) When any new trustee is appointed, the trustees shall ensure that any land or other property belonging to the charity which is not vested in the Official Custodian for Charities or in a custodian trustee or a nominee, is effectively vested in the persons who are the trustees following such an appointment.
- c) A technical defect in the appointment of a trustee of which the trustees are unaware at the time does not invalidate decisions taken by the trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trust was established in 2011. It is governed by Memorandum and Articles of Association wherein the charitable objects and powers are laid down.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07835914 (England and Wales)

Registered Charity number
1145094

Registered office
54 Chart Downs
Dorking
Surrey
RH5 4DH

Trustees
P Hajittofi
P M Sutherland Pastor
R W Taylor Quantity Surveyor
J M Thomas Investment Planning (resigned 20.7.21)

Independent Examiner
Hazel M Day BSc FCA DChA
ICAEW
Tudor John Limited
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

Approved by order of the board of trustees on18/01/2023..... and signed on its behalf by:

NEW LIFE CHURCH DORKING (REGISTERED NUMBER: 07835914)

**Report of the Trustees
for the year ended 31 March 2022**

A handwritten signature in blue ink, appearing to read 'P. Sutherland', with a horizontal line underneath.

.....
P M Sutherland - Trustee

**Independent Examiner's Report to the Trustees of
New Life Church Dorking (Registered number: 07835914)**

Independent examiner's report to the trustees of New Life Church Dorking ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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.



Hazel M Day BSc FCA DChA
ICAEW
Tudor John Limited
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

Date: 19/1/2023

NEW LIFE CHURCH DORKING

Statement of Financial Activities for the year ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		79,798	-	79,798	81,574
Investment income	2	6	-	6	57
Total		79,804	-	79,804	81,631
EXPENDITURE ON					
Charitable activities	3				
Youth Work		11	-	11	67
Events & Projects		254	-	254	3,335
Sunday and Premises Costs		4,395	-	4,395	1,245
Staff costs		53,140	-	53,140	53,649
Admin costs		11,633	-	11,633	9,014
Giving		10,550	24,287	34,837	11,445
Total		79,983	24,287	104,270	78,755
NET INCOME/(EXPENDITURE)		(179)	(24,287)	(24,466)	2,876
Transfers between funds	11	(3,821)	3,821	-	-
Net movement in funds		(4,000)	(20,466)	(24,466)	2,876
RECONCILIATION OF FUNDS					
Total funds brought forward		320,864	20,466	341,330	338,454
TOTAL FUNDS CARRIED FORWARD		316,864	-	316,864	341,330

The notes form part of these financial statements

NEW LIFE CHURCH DORKING (REGISTERED NUMBER: 07835914)

**Balance Sheet
31 March 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	280,000	-	280,000	280,000
CURRENT ASSETS					
Debtors	9	14,414	-	14,414	12,348
Cash at bank		25,807	-	25,807	51,378
		<u>40,221</u>	<u>-</u>	<u>40,221</u>	<u>63,726</u>
CREDITORS					
Amounts falling due within one year	10	(3,357)	-	(3,357)	(2,396)
NET CURRENT ASSETS		<u>36,864</u>	<u>-</u>	<u>36,864</u>	<u>61,330</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>316,864</u>	<u>-</u>	<u>316,864</u>	<u>341,330</u>
NET ASSETS		<u>316,864</u>	<u>-</u>	<u>316,864</u>	<u>341,330</u>
FUNDS	11				
Unrestricted funds				316,864	320,864
Restricted funds				-	20,466
TOTAL FUNDS				<u>316,864</u>	<u>341,330</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18/01/2023 and were signed on its behalf by:



.....
P M Sutherland - Trustee

The notes form part of these financial statements

NEW LIFE CHURCH DORKING

Notes to the Financial Statements for the year ended 31 March 2022

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

FINANCIAL REPORTING STANDARD 102 - REDUCED DISCLOSURE EXEMPTIONS

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

INCOME

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Nil
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NEW LIFE CHURCH DORKING

Notes to the Financial Statements - continued for the year ended 31 March 2022

1. ACCOUNTING POLICIES - continued

TANGIBLE FIXED ASSETS

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/expenditure for the year.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

GOING CONCERN

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	6	57

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Support costs (see note 4) £	Totals £
Youth Work	11	-	-	11
Events & Projects	254	-	-	254
Sunday and Premises Costs	4,395	-	-	4,395
Staff costs	9,276	-	43,864	53,140
Admin costs	1,425	-	10,208	11,633
Giving	10,550	24,287	-	34,837
	<u>25,911</u>	<u>24,287</u>	<u>54,072</u>	<u>104,270</u>

NEW LIFE CHURCH DORKING

Notes to the Financial Statements - continued for the year ended 31 March 2022

4. SUPPORT COSTS

	Finance	Other	Governance costs	Totals
	£	£	£	£
Staff costs	-	43,864	-	43,864
Admin costs	170	8,538	1,500	10,208
	<u>170</u>	<u>52,402</u>	<u>1,500</u>	<u>54,072</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

During the year Mr P Sutherland was paid £35,000 (2020 £34,000) for work carried out by him for the charity.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Expenses totalling £4,986 (2020: £7,728) was reimbursed to 3 (2020 3) trustees in respect of costs incurred by them on behalf of the Charity.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Church	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	81,574	-	81,574
Investment income	57	-	57
Total	<u>81,631</u>	<u>-</u>	<u>81,631</u>
EXPENDITURE ON			
Charitable activities			
Youth Work	67	-	67
Events & Projects	3,335	-	3,335
Sunday and Premises Costs	1,245	-	1,245
Staff costs	53,649	-	53,649
Admin costs	9,014	-	9,014
Giving	11,445	-	11,445
Total	<u>78,755</u>	<u>-</u>	<u>78,755</u>
NET INCOME	2,876	-	2,876

NEW LIFE CHURCH DORKING

Notes to the Financial Statements - continued for the year ended 31 March 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	317,988	20,466	338,454
TOTAL FUNDS CARRIED FORWARD	<u>320,864</u>	<u>20,466</u>	<u>341,330</u>

8. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2021 and 31 March 2022	<u>280,000</u>
NET BOOK VALUE	
At 31 March 2022	<u>280,000</u>
At 31 March 2021	<u>280,000</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	12,425	-
Gift Aid receivable	-	12,348
Prepayments	1,989	-
	<u>14,414</u>	<u>12,348</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	1,377	-
Social security and other taxes	542	993
Other creditors	238	203
Accrued expenses	1,200	1,200
	<u>3,357</u>	<u>2,396</u>

NEW LIFE CHURCH DORKING

Notes to the Financial Statements - continued for the year ended 31 March 2022

11. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	320,864	(179)	(3,821)	316,864
Restricted funds				
Funds to support Alison	20,466	(24,287)	3,821	-
TOTAL FUNDS	<u>341,330</u>	<u>(24,466)</u>	<u>-</u>	<u>316,864</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,804	(79,983)	(179)
Restricted funds			
Funds to support Alison	-	(24,287)	(24,287)
TOTAL FUNDS	<u>79,804</u>	<u>(104,270)</u>	<u>(24,466)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	317,988	2,876	320,864
Restricted funds			
Funds to support Alison	20,466	-	20,466
TOTAL FUNDS	<u>338,454</u>	<u>2,876</u>	<u>341,330</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,631	(78,755)	2,876
TOTAL FUNDS	<u>81,631</u>	<u>(78,755)</u>	<u>2,876</u>

NEW LIFE CHURCH DORKING

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

NEW LIFE CHURCH DORKING

Detailed Statement of Financial Activities for the year ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	67,373	69,226
Gift aid	12,425	12,348
	<u>79,798</u>	<u>81,574</u>
Investment income		
Deposit account interest	6	57
	<u>79,804</u>	<u>81,631</u>
Total incoming resources		
	<u>79,804</u>	<u>81,631</u>
EXPENDITURE		
Charitable activities		
Events and projects	265	3,402
Rent of Chart Downs CC	4,130	1,205
Conferences and training	1,289	591
Books and resources	136	-
Equipment and refreshments	9,276	1,554
Other donations	10,550	11,445
Hampstead Road Church expenses	265	40
Grants to individuals	24,287	-
	<u>50,198</u>	<u>18,237</u>
Support costs		
Finance		
Bank charges	170	69
Other		
Wages	43,864	52,095
Insurance	3,489	2,213
Admin and office expenses	5,049	4,641
	<u>52,402</u>	<u>58,949</u>
Governance costs		
Accountancy and legal fees	1,500	1,500
	<u>104,270</u>	<u>78,755</u>
Total resources expended		
	<u>104,270</u>	<u>78,755</u>
Net (expenditure)/income	<u>(24,466)</u>	<u>2,876</u>

This page does not form part of the statutory financial statements