

# NEW LIFE LANCASTER

England & Wales · Charity number 1150634

## Details

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**Other names** CHRISTIANS ALIVE - LANCASTER

**Status** Registered

**Legal form** Charitable company

**Company number** [08370243](#)

**Registered** 2013-01-30

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 23 Yealand Drive  
Lancaster  
LA1 4EW

**Phone** 01524 62158

**Email** [office@newlifelancaster.org.uk](mailto:office@newlifelancaster.org.uk)

**Website** [www.newlifelancaster.org.uk](http://www.newlifelancaster.org.uk)

## Activities

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**Objects:** 1) TO ADVANCE CHRISTIANITY IN LANCASHIRE AND ELSEWHERE, BY MEANS OR MEDIUM THAT IS OR MAY BECOME AVAILABLE, IN ACCORDANCE WITH THE STATEMENT OF DOCTRINE SET OUT IN THE SCHEDULE2) TO RELIEVE POVERTY AND THOSE WHO ARE IN NEED BECAUSE OF SICKNESS OR AGE OR SOME OTHER REASON3) TO ADVANCE EDUCATION BOTH GENERAL AND VOCATIONAL FOR CHILDREN OR ADULTS BUT ALWAYS WITHIN THE PRINCIPLES OF THE CHRISTIAN FAITH4) TO PROMOTE SUCH OTHER CHARITABLE OBJECTS AS THE TRUSTEES SHALL FROM TIME TO TIME CONSIDER APPROPRIATE

**Activities:** CREATING A GROWING, CHANGING AND PASSIONATE CHURCH, WHERE INDIVIDUALS ARE ENCOURAGED TO BECOME PART OF A CHURCH FAMILY IN WHICH PEOPLE OF EVERY AGE, CLASS, ETHNICITY, AND LIFE EXPERIENCE FIND A HOME. WE ARE CREATING A CHURCH WHICH DEMONSTRATES GOD'S HEART FOR THE POOR, THE HURTING AND THE SPIRITUALLY LOST; A CHURCH WHICH EXHIBITS THE GOOD NEWS OF JESUS CHRIST.

## Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

## Geography

- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£124,099	£96,269	-	-
2023-12-31	£105,998	£88,900	-	-
2022-12-31	£123,547	£82,285	-	-
2021-12-31	£115,860	£83,271	-	-
2020-12-31	£116,131	£99,488	-	-

## Trustees

Name	Role	Appointed
Andrew Charles Higgs		2022-01-17
Hannah Andrea Mackay		2024-02-29
Harold Barry Sanders		2026-05-12
Rephael Walmsley		2020-11-11

**NEW LIFE LANCASTER**

England & Wales - Charity number 1150634

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# Accounts

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REGISTERED COMPANY NUMBER: 08370243  
REGISTERED CHARITY NUMBER: 1150634

**NEW LIFE LANCASTER  
ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

Accounts Matters Limited

3-2-1 Storey House  
White Cross  
Lancaster  
Lancashire  
LA1 4XQ

**New Life Lancaster  
Contents of the Accounts  
For The Year Ended 31 December 2024**

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**New Life Lancaster  
Reference and Administrative Details  
For The Year Ended 31 December 2024**

<b>Company Number</b>	8370243
<b>Charity Number</b>	1150634
<b>Trustees/Directors</b>	Samson Gumbo Rephael Walmsley Andrew Higgs Hannah Mackay (appointed 29/02/24)
<b>Registered Address</b>	23 Yealand Drive Lancaster LA1 4EW
<b>Independent Examiner</b>	Accounts Matters Limited 3-2-1 Storey House White Cross Lancaster Lancashire LA1 4XQ
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill Kent ME1 4JQ
<b>Solicitors</b>	Edward Connor Solicitors 41 The Point Market Harborough Leicestershire LE16 7QU

**New Life Lancaster**  
**Trustees' Report (including director's report)**  
**For The Year Ended 31 December 2024**

New Life Lancaster is a charitable company limited by guarantee. It was incorporated on 22 January 2013 with the aim of advancing the Christian faith in Lancaster, the United Kingdom and beyond.

The trustees, who are also directors of the charity for the purposes of the Companies Act are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 December 2024 which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes. This report also comprises the director's report, as required by company law.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

#### **Objects of the Charity**

The objects of the Charity, as stated in its Articles of Association are:

- The advancement of the Christian faith and the worship of God;
- The relief of persons who are in conditions of need, hardship or distress, or who are aged or sick;
- The advancement of education on the basis of Christian principles;
- To promote such other charitable objects as the Trustees shall from time to time consider appropriate.

The activities adopted to further the objects of the Charity are:

- Conducting meetings;
- Running community projects;
- Organising activities and groups;
- Working closely with other Christian organisations to provide outreach services.

This company and charity has been established in order to incorporate Charity number 1150634 "New Life Lancaster" and Charity number 1077452 "Christians Alive - Lancaster". All assets of "Christians Alive - Lancaster" were transferred to this one. Where funds had been designated as gifts to "Christians Alive - Lancaster", designations were maintained in the transfer to this Charity.

#### **Governance**

The incorporated charity New Life Lancaster was established under a Memorandum & Articles of Association dated 22 January 2013. It is a Charity Registered in England & Wales (No 1150634) and also a Company registered at Companies House as number 08370243. The Charity is the legal entity through which New Life Church in Lancaster is operated. Trustees are drawn from established members of the Church and provided with training on matters of Governance and are therefore familiar with its operations. The trustees meet at least quarterly during the year to review strategy, performance, operating plans, budgets, employments and building matters.

#### **Risk Management**

The trustees have considered the key operational, financial and strategic risks that have a bearing on the Charity. Suitable management information is available to the trustees on a monthly basis to address these risks, and allow any mitigating action to be taken to address them.

The Charity is immensely grateful for the commitment of the members of the church who are involved in all aspects of the Charity's operations. Without the many hours of faithful service, provided by so many, it would not be possible to run so many of the Church's activities.

#### **Review of Activities for 2024**

New Life Lancaster (NLL), in furtherance of the church's charitable objectives, has continued to meet together to worship God, to serve and encourage one-another and the local community in the Christian faith and to share the good news of Jesus Christ. This has involved continuing to encourage the Church in ministry, fellowship, teaching, times of corporate worship, Sunday school, youth, young adults, men's and women's work. The Church also has well attended life groups that meet weekly in homes and that are flourishing. There are also regular prayer meetings throughout the week meeting online and in person supporting the church ministries.

NLL have continued to meet on Sunday mornings for times of corporate worship, fellowship and ministry at Scotforth, St Paul's CofE Primary and Nursery School, Scotforth Road, Lancaster. The School premises continues to help NLL with its charitable purposes - having a fairly large hall for corporate worship/meeting, a kitchen and space for children and youth work.

Children attending NLL continue to enjoy the use of the school's outdoor spaces for sport activities and play. Good accessibility and facilities at the school are invaluable, helping persons with wheelchairs and prams to attend NLL.

NLL has continued to engage and build relationships with the local Scotforth/south Lancaster community. Like last year, this has involved times of fellowship and teaching in the community, outdoor community sports activities on the local playing field and carol singing on the Hala Estate at Christmas.

NLL has continued to help run the School lunch time Jesus and Me Club (JAM) with NISCU (Northern Interschools Christian Union) and the school throughout 2024.

NLL continues to be on the lookout for opportunities to acquire its own building in Lancaster. A building would provide NLL a venue for corporate worship on Sundays and would give us a permanent presence in the area as a community outreach centre to much more effectively minister to the needs and share Jesus with the local community.

**New Life Lancaster  
Trustees' Report cont.  
For The Year Ended 31 December 2024**

NLL has continued with its support for local missions, the Olive Branch, Christians Against Poverty and NISCU. NLL also continues to help out with the Ark, organised by St Thomas Church of England centre in Lancaster. The Ark offers a weekly meal for adults that are homeless or vulnerably housed, offering a warm, safe and friendly place to share the love of Jesus in words and actions. These charitable organisations and the Ark strongly align with NLL's objectives. NLL remains immensely grateful for all the great work that these Christian enterprises undertake.

NLL also continued to support overseas missions, these included Opendoors, Friends International, the Awareness Foundation and others. It has been an aim of NLL to realign its apostolic coverage and following prayerful discussions during 2024, NLL, with other Lifelink churches have agreed to join with Go Global in 2025.

**Future plans for 2025**

In 2025, the Trustees and Elders will continue to work together to ensure that:

- a. NLL continues to promote its charitable objectives, supporting both other UK Charities and overseas missions and continuing to invest in our children and young people.
- b. NLL maintains a financially sustainable position and uses its resources wisely;
- c. We continue to pray about, and keep a lookout, for an alternative suitable premises to purchase to further the work of the Charity.

**Risk statements**

The trustees have reviewed the risks to which a charity such as this is exposed. The trustees regularly monitor the policies and procedures in place to manage these and ensure compliance with them. Insurance is in place to cover many risks, although this does not mean that the organisation can be complacent around this. The Charity has a strong Safeguarding Policy for vulnerable adults and children in place which is kept under review. All those who lead work with children are DBS checked and regular briefing and training sessions are held to ensure that there is a strong awareness of child protection issues.

In the current financial situation the Trustees are acutely aware of the need to carefully manage income and financial resources, ensuring that any reserves are not depleted and that the Charity works within the resources it has available.

**Public benefit**

The trustees have complied with the duty in the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission. The charity provides its services to the general public and the majority of its activities are provided free of charge to ensure that they are available to many. Where activities are subject to a charge subsidies are made available to those who are in need.

**Financial Review**

**Reserves**

At the year end the charity had reserves held for the purpose of funding the future purchase of a church premises of £155,084 (2023: £133,097) of which £35,028 (2023 - £32,851) is restricted solely for this purpose. In addition to this, the charity had free reserves of £39,900 (2023: £34,057).

The trustees are content that this is appropriate to the size and risk profile of the charity.

**New Life Lancaster  
Trustees' Report cont.  
For The Year Ended 31 December 2024**

**Trustees' responsibilities**

The trustees (who are also directors of New Life Lancaster for the purposes of company law) 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).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant accounting information of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the examiner is aware of that information.

It is our belief that we have successfully and faithfully discharged these duties during 2024.

The report has been prepared having taken advantage of the small companies exemptions in the Companies Act 2006.

**Approval**

The Annual Report and Accounts were approved by the Trustees on 02/09/25 and signed on their behalf by:

REPHAGC WALMSLEY, TRUSTEE

Date 02/09/2025

**New Life Lancaster  
Independent Examiner's Report  
For The Year Ended 31 December 2024**

**Independent Examiner's Report to the Trustees of New Life Lancaster**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2024 which are set out on pages 7 to 13

**Responsibilities and basis of report**

As the charity 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 company'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 that in any material respect:

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.

Signed



Name: Christine Harwood ACMA  
Chartered Institute of Management Accountants

Dated: 3/09/25

Accounts Matters Limited  
3-2-1 Storey House  
White Cross  
Lancaster  
Lancashire  
LA1 4XQ

**New Life Lancaster**  
**Statement of Financial Activities**  
**(Incorporating Income and Expenditure Account)**  
**For The Year Ended 31 December 2024**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
<b>Income</b>					
Donations and gift aid	2	112,192	2,736	114,928	100,746
<b>Other income</b>					
Sundry income	3	105	3,499	3,604	1,651
Investment income		4,606	961	5,567	3,601
<b>Total income</b>		<b>116,903</b>	<b>7,196</b>	<b>124,099</b>	<b>105,998</b>
<b>Expenditure:</b>					
Charitable activities	5	(91,106)	(5,163)	(96,269)	(88,900)
<b>Total expenditure</b>		<b>(91,106)</b>	<b>(5,163)</b>	<b>(96,269)</b>	<b>(88,900)</b>
<b>Net income and net movement in funds</b>		<b>25,797</b>	<b>2,032</b>	<b>27,830</b>	<b>17,098</b>
Transfer between funds		(447)	447	-	-
<b>Reconciliation of funds</b>					
Fund balances as at 1 January 2024		134,303	32,851	167,154	150,056
<b>Fund balances as at 31 December 2024</b>		<b>159,654</b>	<b>35,330</b>	<b>194,984</b>	<b>150,056</b>

**New Life Lancaster  
Balance Sheet  
As at 31 December 2024**

		2024		2023	
Notes	£	£	£	£	£
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		191,605		167,304	
Gift aid debtor		4,279		750	
		195,884		168,054	
<b>CURRENT LIABILITIES</b>					
Accruals and deferred income	9	900		900	
		900		900	
<b>NET CURRENT ASSETS</b>		<b>194,984</b>		<b>167,154</b>	
<b>TOTAL ASSETS</b>		<b>194,984</b>		<b>167,154</b>	
<b>NET ASSETS</b>		<b>194,984</b>		<b>167,154</b>	
<b>FUND BALANCES</b>					
Unrestricted funds		159,654		134,303	
Restricted funds		35,330		32,851	
<b>Balance Carried Forward</b>	<b>11</b>	<b>194,984</b>		<b>167,154</b>	

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

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved and authorised for issue by the Board on 2/09/2025

Signed on behalf of the board of trustees

  
Rephael Walmsley - Trustee

The notes on pages Page to Page form part of these financial statements.

Company registration number: 08370243

**New Life Lancaster  
Notes to the Accounts  
For The Year Ended 31 December 2024**

**1. Accounting Policies**

**Summary of significant accounting policies and key accounting estimates**

**(a) General information and basis of preparation**

New Life Lancaster is a charitable company, limited by guarantee, registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are the running of a church. The charity's address and other details are found on page

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity has taken the exemption to not prepare a cash flow statement.

**(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

**(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

**New Life Lancaster  
Notes to the Accounts  
For The Year Ended 31 December 2024**

**(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the church. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

**(f) Tangible fixed assets**

Tangible fixed assets costing £500 or more are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life.

**(g) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**(h) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**(i) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2. Voluntary Income**

	<b>2024</b>	<b>2023</b>
	£	£
General donations	94,145	85,705
Building fund	1,584	2,029
Mission contributions	1,152	2,257
Tax recoverable	18,047	10,755
	<u>114,928</u>	<u>100,746</u>

**3. Sundry income**

	<b>2024</b>	<b>2023</b>
	£	£
Other income	3,604	1,651
	<u>3,604</u>	<u>1,651</u>

**New Life Lancaster  
Notes to the Accounts  
For The Year Ended 31 December 2024**

**4. Expenditure on charitable activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Mission giving	7,169	12,908
Ministry services & expenses	56,755	47,325
CAP centre operating costs	1,500	1,500
NISCU	2,016	1,500
Children and youth work	421	241
Administration - salaries and expenses	2,002	1,719
Marketing/website expenses	1,014	286
Travel	1,407	1,292
Pensions	4,120	3,158
Pension for former employee	6,372	5,940
Insurance	736	697
Bank charges	73	174
Rent, rates & electricity	7,672	8,201
Audio visual expenses	411	1,212
Computer hardware	1,892	600
Legal fees	1,132	1,186
Staff training	404	
Health and safety	33	
Independent examination and accountancy (support costs)	1,140	960
	<u>96,269</u>	<u>88,900</u>

**5. Trustees' declaration**

Payments were made to a former trustee of the charity in the form of a pension which was £6,372 (2023: £5,940). No trustees were paid a wage, or claimed any expenses, in this year or the year before.

**6. Independent examiner's fees**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Independent examination	960	960
	<u>960</u>	<u>960</u>

**New Life Lancaster  
Notes to the Accounts  
For The Year Ended 31 December 2024**

**7. Staff costs**

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Charitable activities (1 full time, 2 part time)	3	3
Governance (1 part time)	1	1
	4	4

The total staff costs and employee benefits were as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	47,471	44,916
Employer pension contributions	4,120	3,158
	51,591	48,074

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

**8. Creditors: liabilities falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals	900	900
	900	900

**9. Related party transactions**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Donations received from trustees	11,171	9,275
	11,171	9,275

**10. Analysis of net assets by fund**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 December 2024 represented by:			
Current assets	160,554	35,330	195,884
Current liabilities	(900)		(900)
	159,654	35,330	194,984

**New Life Lancaster  
Notes to the Accounts  
For The Year Ended 31 December 2024**

**11. Movement in funds**

	As at 1 Jan 2024	Income	Expenditure	Transfers	As at 31 December 2024
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	134,303	116,903	(91,106)	(447)	159,654
<b>Total unrestricted</b>	<b>134,303</b>	<b>116,903</b>	<b>(91,106)</b>	<b>(447)</b>	<b>159,654</b>
<b>Restricted funds</b>					
Building	32,483	2,545	-		35,028
Missions	368	1,152	(1,217)		303
Designated amounts other than missions	-	3,499	(3,946)	447	-
<b>Total restricted</b>	<b>32,851</b>	<b>7,196</b>	<b>(5,163)</b>	<b>447</b>	<b>35,330</b>
<b>Total funds</b>	<b>167,154</b>	<b>124,099</b>	<b>(96,269)</b>	<b>-</b>	<b>194,984</b>

Comparative movements in funds were as follows:

	As at 1 Jan 2023	Income	Expenditure	Transfers	As at 31 December 2023
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	119,933	99,638	(84,430)	(838)	134,303
<b>Total unrestricted</b>	<b>119,933</b>	<b>99,638</b>	<b>(84,430)</b>	<b>(838)</b>	<b>134,303</b>
<b>Restricted funds</b>					
Building	29,974	2,509	-	-	32,483
Missions	149	2,257	(2,038)	-	368
Designated amounts other than missions	-	1,594	(2,432)	838	-
<b>Total restricted</b>	<b>30,123</b>	<b>6,360</b>	<b>(4,470)</b>	<b>838</b>	<b>32,851</b>
<b>Total funds</b>	<b>150,056</b>	<b>105,998</b>	<b>(88,900)</b>	<b>-</b>	<b>167,154</b>

The general fund represents the free funds of the Charity which are not designate for a particular purpose.

The restricted funds are held for specific purposes, mainly in connection with local and overseas mission. The main funds are as follows:

- **Building** – the Church currently hires part of a school for Sunday meetings but is keen to purchase property in the future when the right building is identified. In addition to the restricted fund for this purpose, there is £119,754 designated for this purpose.
- **Missions** – these funds are given for specific mission works or for general overseas mission purposes.
- **Designated amounts other than missions** – restricted amounts for specific events etc

**NEW LIFE LANCASTER**

England & Wales - Charity number 1150634

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# Accounts

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REGISTERED COMPANY NUMBER: 08370243  
REGISTERED CHARITY NUMBER: 1150634

**NEW LIFE LANCASTER  
ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

Accounts Matters Limited

7-1-10 Cameron House  
White Cross  
Lancaster  
Lancashire  
LA1 4XF

**New Life Lancaster  
Contents of the Accounts  
For The Year Ended 31 December 2023**

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**New Life Lancaster  
Reference and Administrative Details  
For The Year Ended 31 December 2023**

<b>Company Number</b>	8370243
<b>Charity Number</b>	1150634
<b>Trustees/Directors</b>	Samson Gumbo Rephael Walmsley Andrew Higgs Hannah Mackay (appointed 29/02/24)
<b>Registered Address</b>	23 Yealand Drive Lancaster LA1 4EW
<b>Independent Examiner</b>	Accounts Matters Limited 7-1-10 Cameron House White Cross Lancaster Lancashire LA1 4XF
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill Kent ME1 4JQ
<b>Solicitors</b>	Edward Connor Solicitors 41 The Point Market Harborough Leicestershire LE16 7QU

**New Life Lancaster  
Trustees' Report  
For The Year Ended 31 December 2023**

New Life Lancaster is a charitable company limited by guarantee. It was incorporated on 22 January 2013 with the aim of advancing the Christian faith in Lancaster, the United Kingdom and beyond.

The trustees, who are also directors of the charity for the purposes of the Companies Act are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 December 2023 which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes. This report also comprises the director's report, as required by company law.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

### **Objects of the Charity**

The objects of the Charity, as stated in its Articles of Association are:

- The advancement of the Christian faith and the worship of God;
- The relief of persons who are in conditions of need, hardship or distress, or who are aged or sick;
- The advancement of education on the basis of Christian principles;
- To promote such other charitable objects as the Trustees shall from time to time consider appropriate.

The activities adopted to further the objects of the Charity are:

- Conducting meetings;
- Running community projects;
- Organising activities and groups;
- Working closely with other Christian organisations to provide outreach services.

This company and charity has been established in order to incorporate Charity number 1150634 "New Life Lancaster" and Charity number 1077452 "Christians Alive - Lancaster". All assets of "Christians Alive - Lancaster" were transferred to this one. Where funds had been designated as gifts to "Christians Alive - Lancaster", designations were maintained in the transfer to this Charity.

### **Governance**

The incorporated charity New Life Lancaster was established under a Memorandum & Articles of Association dated 22 January 2013. It is a Charity Registered in England & Wales (No 1150634) and also a Company registered at Companies House as number 08370243. The Charity is the legal entity through which New Life Church in Lancaster is operated. Trustees are drawn from established members of the Church and provided with training on matters of Governance and are therefore familiar with its operations. The trustees meet at least quarterly during the year to review strategy, performance, operating plans, budgets, employments and building matters.

### **Risk Management**

The trustees have considered the key operational, financial and strategic risks that have a bearing on the Charity. Suitable management information is available to the trustees on a monthly basis to address these risks, and allow any mitigating action to be taken to address them.

The Charity is immensely grateful for the commitment of the members of the church who are involved in all aspects of the Charity's operations. Without the many hours of faithful service, provided by so many, it would not be possible to run so many of the Church's activities.

### **Review of Activities for 2023**

New Life Lancaster (NLL) have continued, with joy, to serve and minister in the Gospel of Jesus Christ and to further its charitable objectives. Encouraging the Church in fellowship, teaching, times of corporate worship, Sunday school, youth, young adults, men's and women's work, and ministry. The Church also has well attended life groups that meet weekly in homes and that are flourishing. There are also regular prayer meetings throughout the week meeting online and in person supporting the church ministries.

NLL have continued to meet on Sunday mornings for times of corporate worship, fellowship and ministry at Scotforth, St Paul's CofE Primary and Nursery School, Scotforth Road, Lancaster. The School premises continues to help NLL with its charitable purposes – having a fairly large hall for corporate worship/meeting, a kitchen and space for children and youth work.

Children attending NLL continue to enjoy the use of the school's outdoor spaces for sport activities and play. Good accessibility and facilities at the school are invaluable, helping persons with wheelchairs and prams to attend NLL.

NLL has continued to engage and build relationships with the local Scotforth/south Lancaster community. Like last year, this has involved times of fellowship and teaching in the community, outdoor community sports activities on the local playing field and carol singing, present wrapping on the Hala Estate at Christmas.

NLL has settled in well at Scotforth St Paul's CofE Primary and Nursery School and have set up in partnership with NISCU and the school a lunch time JAM (Jesus and Me) club.

NLL continues to look for opportunities to acquire its own building in Lancaster. A building would help NLL to meet corporately on a more frequent basis and would allow other areas of Church life to grow.

**New Life Lancaster  
Trustees' Report cont.  
For The Year Ended 31 December 2023**

NLL has continued with its support for local missions, the Olive Branch, Christians Against Poverty and NISCU. NLL also jointly organises and runs the Ark with St Thomas Church of England centre in Lancaster. The Ark offers a weekly meal for adults that are homeless or vulnerably housed, offering a warm, safe and friendly place to share the love of Jesus in words and actions. These charitable organisations and the Ark strongly align with NLL's objectives and NLL remains immensely grateful for all the great work that these Christian enterprises undertake.

NLL also continued to support overseas missions, these included Opendoors, Friends International, the Awareness Foundation and others.

Following changes between Global Horizons and Lifelink, NLL reviewed its giving and amended its budget for 2024.

**Future plans for 2024**

In 2024, the Trustees and Elders will continue to work together to ensure that:

- a. The Charity continues to promote its charitable objectives, supporting both other UK Charities and overseas missions and continuing to invest in our children and young people.
- b. The Charity maintains a financially sustainable position and uses its resources wisely;
- c. We continue to seek alternative suitable premises to purchase to further the work of the Charity.

**Risk statements**

The trustees have reviewed the risks to which a charity such as this is exposed. The trustees regularly monitor the policies and procedures in place to manage these and ensure compliance with them. Insurance is in place to cover many risks, although this does not mean that the organisation can be complacent around this. The Charity has a strong Safeguarding Policy for vulnerable adults and children in place which is kept under review. All those who lead work with children are DBS checked and regular briefing and training sessions are held to ensure that there is a strong awareness of child protection issues.

In the current financial situation the Trustees are acutely aware of the need to carefully manage income and financial resources, ensuring that any reserves are not depleted and that the Charity works within the resources it has available.

**Public benefit**

The trustees have complied with the duty in the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission. The charity provides its services to the general public and the majority of its activities are provided free of charge to ensure that they are available to many. Where activities are subject to a charge subsidies are made available to those who are in need.

**Reserves**

At the year end the charity had reserves held for the purpose of funding the future purchase of a church premises of £133,097 (2022: £96,262) of which £32,851 (2022 - £29,826) is restricted solely for this purpose. In addition to this, the charity had free reserves of £34,057 (2023: £45,145).

The trustees are content that this is appropriate to the size and risk profile of the charity.

**New Life Lancaster  
Trustees' Report cont.  
For The Year Ended 31 December 2023**

**Trustees' responsibilities**

The trustees (who are also directors of New Life Lancaster for the purposes of company law) 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).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant accounting information of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the examiner is aware of that information.

It is our belief that we have successfully and faithfully discharged these duties during 2023.

**Approval**

The Annual Report and Accounts were approved by the Trustees on 14/17/24 and signed on their behalf by:

REPHAEL WALMSLEY

Date 15/07/24

**New Life Lancaster  
Independent Examiner's Report  
For The Year Ended 31 December 2023**

**Independent Examiner's Report to the Trustees of New Life Lancaster**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2023 which are set out on pages 6 to 12

**Responsibilities and basis of report**

As the charity 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 company'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 that in any material respect:

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.

Signed

  
.....

Name: Christine Harwood ACMA  
Chartered Institute of Management Accountants

Dated: 22/07/24  
.....

Accounts Matters Limited  
7-1-10 Cameron House  
White Cross  
Lancaster  
Lancashire  
LA1 4XF

**New Life Lancaster**  
**Statement of Financial Activities**  
**(Incorporating Income and Expenditure Account)**  
**For The Year Ended 31 December 2023**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
<b>Income</b>					
Donations and gift aid	2	94,866	5,880	100,746	121,748
<b>Other income</b>					
Sundry income	3	1,651	-	1,651	1,315
Investment income		3,121	480	3,601	484
<b>Total income</b>		<b>99,638</b>	<b>6,360</b>	<b>105,998</b>	<b>123,547</b>
<b>Expenditure:</b>					
Charitable activities	5	(84,430)	(4,470)	(88,900)	(82,285)
<b>Total expenditure</b>		<b>(84,430)</b>	<b>(4,470)</b>	<b>(88,900)</b>	<b>(82,285)</b>
<b>Net income and net movement in funds</b>		<b>15,208</b>	<b>1,890</b>	<b>17,098</b>	<b>41,262</b>
Transfer between funds		(838)	838	-	-
<b>Reconciliation of funds</b>					
Fund balances as at 1 January 2023		119,933	30,123	150,056	108,794
<b>Fund balances as at 31 December 2023</b>		<b>134,303</b>	<b>32,851</b>	<b>167,154</b>	<b>150,056</b>

**New Life Lancaster  
Balance Sheet  
As at 31 December 2023**

		2023		2022 As restated	
Notes	£	£	£	£	
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		167,304		143,556	
Gift aid debtor		750		7,400	
		168,054		150,956	
<b>CURRENT LIABILITIES</b>					
Accruals and deferred income	9	900		900	
		900		900	
<b>NET CURRENT ASSETS</b>			<b>167,154</b>		<b>150,056</b>
<b>TOTAL ASSETS</b>			<b>167,154</b>		<b>150,056</b>
<b>NET ASSETS</b>			<b>167,154</b>		<b>150,056</b>
<b>FUND BALANCES</b>					
Unrestricted funds			134,303		119,933
Restricted funds			32,851		30,123
<b>Balance Carried Forward</b>	<b>11</b>		<b>167,154</b>		<b>150,056</b>

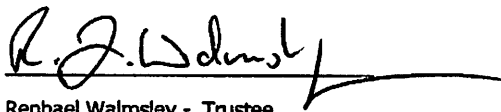
For the year ending 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved and authorised for issue by the Board on 14/07/2024

Signed on behalf of the board of trustees



Raphael Walmsley - Trustee

The notes on pages Page to Page form part of these financial statements.

Company registration number: 08370243

**New Life Lancaster  
Notes to the Accounts  
For The Year Ended 31 December 2023**

**1. Accounting Policies**

**Summary of significant accounting policies and key accounting estimates**

**(a) General information and basis of preparation**

New Life Lancaster is a charitable company registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are the running of a church. The charity's address and other details are found on page

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity has taken the exemption to not prepare a cash flow statement.

**(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

**(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

**New Life Lancaster  
Notes to the Accounts  
For The Year Ended 31 December 2023**

**(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the church. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

**(f) Tangible fixed assets**

Tangible fixed assets costing £500 or more are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life.

**(g) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**(h) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**(i) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2. Voluntary income**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
General donations	85,705	83,528
Building fund	2,029	5,043
Mission contributions	2,257	3,174
Tax recoverable	<u>10,755</u>	<u>30,003</u>
	<u><b>100,746</b></u>	<u><b>121,748</b></u>

**3. Sundry income**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Hall hire	-	195
Other income	<u>1,651</u>	<u>1,120</u>
	<u><b>1,651</b></u>	<u><b>1,315</b></u>

**New Life Lancaster  
Notes to the Accounts  
For The Year Ended 31 December 2023**

**4. Expenditure on charitable activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Mission giving	12,908	12,640
Ministry services & expenses	47,325	41,763
CAP centre operating costs	1,500	1,200
NISCU	1,500	1,200
Children and youth work	241	122
Administration - salaries and expenses	1,719	1,941
Marketing/website expenses	286	-
Travel	1,292	776
Pensions	3,158	2,936
Pension for former employee	5,940	5,664
Insurance	697	616
Bank charges	174	108
Rent, rates & electricity	8,201	6,815
Audio visual expenses	1,212	2,492
Computer hardware	600	-
Legal fees	1,186	3,052
Independent examination and accountancy (support costs)	960	960
	<u>88,900</u>	<u>82,285</u>

**5. Trustees' declaration**

Payments were made to a former trustee of the charity in the form of a pension which was £5,940 (2022: £5,644). No trustees were paid a wage, or claimed any expenses, in this year or the year before.

**6. Independent examiner's fees**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Independent examination	960	900
	<u>960</u>	<u>900</u>

**New Life Lancaster  
Notes to the Accounts  
For The Year Ended 31 December 2023**

**7. Staff costs**

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Charitable activities (1 full time, 2 part time)	3	3
Governance (1 part time)	1	1
	4	4

The total staff costs and employee benefits were as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	44,916	40,392
Employer pension contributions	3,158	2,936
	48,074	43,328

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

**8. Creditors: liabilities falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	900	900
	900	900

**9. Related party transactions**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations received from trustees	9,275	6,900
	9,275	6,900

**10. Analysis of net assets by fund**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 December 2023 represented by:			
Current assets	135,203	32,851	168,054
Current liabilities	(900)	-	(900)
	134,303	32,851	167,154

**New Life Lancaster  
Notes to the Accounts  
For The Year Ended 31 December 2023**

**11. Movement in funds**

	As at 1 Jan 2023	Income	Expenditure	Transfers	As at 31 December 2023
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	119,933	99,638	(84,430)	(838)	134,303
<b>Total unrestricted</b>	<b>119,933</b>	<b>99,638</b>	<b>(84,430)</b>	<b>(838)</b>	<b>134,303</b>
<b>Restricted funds</b>					
Building	29,974	2,509	-	-	32,483
Missions	149	2,257	(2,038)	-	368
Designated amounts other than missions	-	1,594	(2,432)	838	-
<b>Total restricted</b>	<b>30,123</b>	<b>6,360</b>	<b>(4,470)</b>	<b>838</b>	<b>32,851</b>
<b>Total funds</b>	<b>150,056</b>	<b>105,998</b>	<b>(88,900)</b>	<b>-</b>	<b>167,154</b>

Comparative movements in funds were as follows:

	As at 1 Jan 2022	Income	Expenditure	Transfers	As at 31 December 2022
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	83,863	115,330	(79,260)	-	119,933
<b>Total unrestricted</b>	<b>83,863</b>	<b>115,330</b>	<b>(79,260)</b>	<b>-</b>	<b>119,933</b>
<b>Restricted funds</b>					
Building	24,931	5,043	-	-	29,974
Missions	-	3,174	(3,025)	-	149
<b>Total restricted</b>	<b>24,931</b>	<b>8,217</b>	<b>(3,025)</b>	<b>-</b>	<b>30,123</b>
<b>Total funds</b>	<b>108,794</b>	<b>123,547</b>	<b>(82,285)</b>	<b>-</b>	<b>150,056</b>

The general fund represents the free funds of the Charity which are not designate for a particular purpose.

The restricted funds are held for specific purposes, mainly in connection with local and overseas mission. The main funds are as follows:

- **Building** – the Church currently hires part of a school for Sunday meetings but is keen to purchase property in the future when the right building is identified.
- **Missions** – these funds are given for specific mission works or for general overseas mission purposes.
- **Designated amounts other than missions** – restricted amounts for specific events etc

**NEW LIFE LANCASTER**

England & Wales - Charity number 1150634

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# Accounts

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REGISTERED COMPANY NUMBER: 08370243  
REGISTERED CHARITY NUMBER: 1150634

**NEW LIFE LANCASTER  
ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

Accounts Matters Limited

7-1-10 Cameron House  
White Cross  
Lancaster  
Lancashire  
LA1 4XF

**New Life Lancaster  
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For The Year Ended 31 December 2022**

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**New Life Lancaster  
Reference and Administrative Details  
For The Year Ended 31 December 2022**

<b>Company Number</b>	8370243
<b>Charity Number</b>	1150634
<b>Trustees/Directors</b>	Samson Gumbo Rephael Walmsley Helen Vernon – resigned 07.03.22 Ola Mustapha – resigned 24.01.22 Lou Mosey – resigned 30.4.21 Andrew Higgs – appointed 17.01.22
<b>Registered Address</b>	23 Yealand Drive Lancaster LA1 4EW
<b>Independent Examiner</b>	Accounts Matters Limited 7-1-10 Cameron House White Cross Lancaster Lancashire LA1 4XF
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill Kent ME1 4JQ
<b>Solicitors</b>	Edward Connor Solicitors 41 The Point Market Harborough Leicestershire LE16 7QU

**New Life Lancaster  
Trustees' Report  
For The Year Ended 31 December 2022**

New Life Lancaster is a charitable company limited by guarantee. It was incorporated on 22 January 2013 with the aim of advancing the Christian faith in Lancaster, the United Kingdom and beyond.

The trustees, who are also directors of the charity for the purposes of the Companies Act are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 December 2022 which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes. This report also comprises the director's report, as required by company law.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

#### **Objects of the Charity**

The objects of the Charity, as stated in its Articles of Association are:

- The advancement of the Christian faith and the worship of God;
- The relief of persons who are in conditions of need, hardship or distress, or who are aged or sick;
- The advancement of education on the basis of Christian principles;
- To promote such other charitable objects as the Trustees shall from time to time consider appropriate.

The activities adopted to further the objects of the Charity are:

- Conducting meetings;
- Running community projects;
- Organising activities and groups;
- Working closely with other Christian organisations to provide outreach services.

This company and charity has been established in order to incorporate Charity number 1150634 "New Life Lancaster" and Charity number 1077452 "Christians Alive - Lancaster". All assets of "Christians Alive - Lancaster" were transferred to this one. Where funds had been designated as gifts to "Christians Alive - Lancaster", designations were maintained in the transfer to this Charity.

#### **Governance**

The incorporated charity New Life Lancaster was established under a Memorandum & Articles of Association dated 22 January 2013. It is a Charity Registered in England & Wales (No 1150634) and also a Company registered at Companies House as number 08370243. The Charity is the legal entity through which New Life Church in Lancaster is operated. Trustees are drawn from established members of the Church and provided with training on matters of Governance and are therefore familiar with its operations. The trustees meet at least quarterly during the year to review strategy, performance, operating plans, budgets, employments and building matters.

#### **Risk Management**

The trustees have considered the key operational, financial and strategic risks that have a bearing on the Charity. Suitable management information is available to the trustees on a monthly basis to address these risks, and allow any mitigating action to be taken to address them.

The Charity is immensely grateful for the commitment of the members of the church who are involved in all aspects of the Charity's operations. Without the many hours of faithful service, provided by so many, it would not be possible to run so many of the Church's activities.

#### **Review of Activities for 2022**

The year 2022 has again been eventful. The Charity having formally terminated its lease for the Chapel at White Cross in August 2021 found a temporary home for its Sunday meetings at Hope Church, Queen Street, Lancaster in September 2021. The building and the arrangement with Hope Church worked well. However, as the building was in use in the morning, the Church's meetings were held in the afternoon. This took some getting used to and on reviewing the arrangements with the regular attenders it was felt that, whilst worshipping on a Sunday afternoon was going well, that there was a preference for meeting on a Sunday morning.

In May 2022 the Church found a new place to meet on a Sunday Morning – St Paul CofE Primary School in Scotforth, Scotforth Road, Lancaster and held its first meeting in the school hall on 14 May 2022. The school hall is ideal for the Charity's purposes – having a fairly large hall for corporate worship/meeting, a kitchen and rooms for children and young people work. The building also has good areas for children to play safely outdoor and has good accessibility for wheelchair and pram users.

The move to Scotforth, Lancaster has also meant that the Church has had an opportunity to engage, build relationships and serve in the local Scotforth/south Lancaster community. This has included times of fellowship and teaching in the Hala Community centre and outdoor community sports activities on the local playing field.

Whilst the Church has settled well into meeting at the School, it is actively looking at the possibility of owning its own building. This would better enable the Charity to meet corporately and help facilitate the furtherance of the Charity's charitable objectives.

The Charity has retained strong ties with Hope Church and continues to enjoy times of joint worship, fellowship and operational outreach. The Charity continued to work with other charities in the Lancaster area – including the Olive Branch, Christians Against Poverty, NISCU, Lifelink and work catering for the Homeless run from St Thomas CE. Local charities have been invited to visit on a Sunday morning to share their stories and to inform the Church on how they can support and help them.

**New Life Lancaster  
Trustees' Report cont.  
For The Year Ended 31 December 2022**

In April 2021 the Charity's minister, who had previously been self-employed, was appointed as a pastor on an employed basis. This continues to be the case and is working well. The Pastor has continued to serve, guide and minister to the Church throughout 2022.

In November 2022 the Church reviewed its use of the officers at Father's House and decided that, whilst it had been beneficial for a time, that it was no longer necessary with the Pastor working mostly from home. The Church ceased the use of the offices at Father's house in December 2022.

**Future plans and aims for 2023**

In 2023, the Trustees and Elders will continue to work together to ensure that:

- a. We continue to seek alternative suitable premises to purchase to further the work of the Charity and for Sunday meetings to be held in the morning; and
- b. The Charity maintains a financially sustainable position and uses its resources wisely
- c. The Charity continues to promote its charitable objectives, supporting other UK Charities and continuing to invest in our children and young people.

**Risk statements**

The trustees have reviewed the risks to which a charity such as this is exposed. The trustees regularly monitor the policies and procedures in place to manage these and ensure compliance with them. Insurance is in place to cover many risks, although this does not mean that the organisation can be complacent around this. The Charity has strong child protection policies in place. All those who lead work with children are DBS checked and regular briefing and training sessions are held to ensure that there is a strong awareness of child protection issues.

In the current financial situation the Trustees are acutely aware of the need to carefully manage income and financial resources, ensuring that any reserves are not depleted and that the Charity works within the resources it has available.

**Public benefit**

The trustees have complied with the duty in the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission. The charity provides its services to the general public and the majority of its activities are provided free of charge to ensure that they are available to many. Where activities are subject to a charge subsidies are made available to those who are in need.

**Reserves**

At the year end the charity had reserves held for the purpose of funding the future purchase of a church premises of £96,262 (2021: £75,000) of which £29,826 is restricted solely for this purpose. In addition to this, the charity had free reserves of £43,145 (2021: £33,794). The free reserves were high due to monies set aside for planned expenditure in January 2023. Typically free reserves are £35,000 - £36,000 (this has continued to be the case in 2023) which equates to approximately six months of operating expenditure.

The trustees are content that this is appropriate to the size and risk profile of the charity.

**Trustees' responsibilities**

The trustees (who are also directors of New Life Lancaster for the purposes of company law) 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).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant accounting information of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the examiner is aware of that information.

It is our belief that we have successfully and faithfully discharged these duties during 2022.

**Approval**

The Annual Report and Accounts were approved by the Trustees on 18/7/23 and signed on their behalf by:

Date 23.7.23

*Raphael Walmsley*

**New Life Lancaster  
Independent Examiner's Report  
For The Year Ended 31 December 2022**

**Independent Examiner's Report to the Trustees of New Life Lancaster**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2022 which are set out on pages 6 to 12

**Responsibilities and basis of report**

As the charity 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 company'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 that in any material respect:

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.

Signed

.....*CHenwood*.....

Name: Christine Harwood ACMA  
Chartered Institute of Management Accountants

Dated: .....3/8/2023.....

Accounts Matters Limited  
7-1-10 Cameron House  
White Cross  
Lancaster  
Lancashire  
LA1 4XF

**New Life Lancaster  
Statement of Financial Activities  
(Incorporating Income and Expenditure Account)  
For The Year Ended 31 December 2022**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
<b>Income</b>					
Donations and gift aid	2	113,889	7,859	121,748	107,374
<b>Other income</b>					
Hall hire and other sundry income	3	1,315	-	1,315	2,944
Coronavirus grants	4	-	-	-	5,535
Investment income		126	358	484	7
<b>Total income</b>		<b>115,330</b>	<b>8,217</b>	<b>123,547</b>	<b>115,862</b>
<b>Expenditure:</b>					
Charitable activities	5	(79,260)	(3,025)	(82,285)	(83,271)
<b>Total expenditure</b>		<b>(79,260)</b>	<b>(3,052)</b>	<b>(82,285)</b>	<b>(83,271)</b>
<b>Net income and net movement in funds</b>		<b>36,070</b>	<b>5,192</b>	<b>41,262</b>	<b>32,591</b>
Transfer between funds		-	-	-	-
<b>Reconciliation of funds</b>					
Fund balances as at 1 January 2022		83,863	24,931	108,794	76,204
<b>Fund balances as at 31 December 2022</b>		<b>119,933</b>	<b>30,123</b>	<b>150,056</b>	<b>108,794</b>

**New Life Lancaster  
Balance Sheet  
As at 31 December 2022**

		2022		2021 As restated	
Notes	£	£	£	£	
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		143,556		109,694	
Gift aid debtor		7,400			
		150,956		109,694	
<b>CURRENT LIABILITIES</b>					
Accruals and deferred income	9	900		900	
		900		900	
<b>NET CURRENT ASSETS</b>		<b>150,056</b>		<b>108,794</b>	
<b>TOTAL ASSETS</b>		<b>150,056</b>		<b>108,794</b>	
<b>NET ASSETS</b>		<b>150,056</b>		<b>108,794</b>	
<b>FUND BALANCES</b>					
Unrestricted funds		119,933		83,863	
Restricted funds		30,123		24,931	
<b>Balance Carried Forward</b>	<b>11</b>	<b>150,056</b>		<b>108,794</b>	

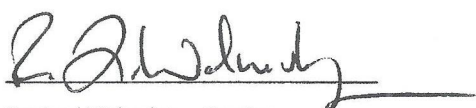
For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved and authorised for issue by the Board on 18/07 2023

Signed on behalf of the board of trustees



Rephael Walmsley - Trustee

The notes on pages Page to Page form part of these financial statements.

Company registration number: 08370243

**New Life Lancaster  
Notes to the Accounts  
For The Year Ended 31 December 2022**

**1. Accounting Policies**

**Summary of significant accounting policies and key accounting estimates**

**(a) General information and basis of preparation**

New Life Lancaster is a charitable company registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are the running of a church. The charity's address and other details are found on page

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity has taken the exemption to not prepare a cash flow statement.

**(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

The charity received government grants in respect of the Coronavirus Job Retention Scheme. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

**(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

**(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the church. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

**(f) Tangible fixed assets**

Tangible fixed assets costing £500 or more are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life.

**(g) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**(h) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**(i) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2. Voluntary income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
General donations	83,528	102,721
Building fund	5,043	-
Mission contributions	3,174	-
Tax recoverable	30,003	4,653
	<u>121,748</u>	<u>107,734</u>

**3. Hall hire and other sundry income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Hall hire	195	656
Other income	1,120	2,288
	<u>1,315</u>	<u>2,944</u>

**4. Government grants**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
CJRS	-	5,535
	<u>-</u>	<u>5,535</u>

## 5. Expenditure on charitable activities

	2022	2021
	£	£
Mission giving	12,640	13,350
Ministry services & expenses	42,963	46,022
CAP centre operating costs	1,200	1,528
Children and youth work	122	229
Administration - salaries and expenses	1,941	687
Travel	776	-
Pensions	2,936	2,304
Pension for former employee	5,664	5,460
Insurance	616	1,071
Bank charges	108	97
Rent, rates & electricity	6,815	6,197
Audio visual expenses	2,492	914
Legal fees	3,052	4,513
Independent examination and accountancy (support costs)	960	900
	<u>82,285</u>	<u>83,271</u>

## 6. Trustees' declaration

Payments were made to a former trustee of the charity in the form of a pension which was £5,644 (2021: £5,460).

## 7. Independent examiner's fees

	2022	2021
	£	£
Independent examination	900	900
	<u>900</u>	<u>900</u>

## 8. Staff costs

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2022	2021
	Number	Number
Charitable activities (1 full time, 2 part time)	3	3
Governance (1 part time)	1	-
	<u>4</u>	<u>3</u>

The total staff costs and employee benefits were as follows:

	2022	2021
	£	£
Wages and salaries	40,392	42,106
Employer pension contributions	<u>2,936</u>	<u>2,304</u>
	<u>43,328</u>	<u>44,410</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

## 9. Creditors: liabilities falling due within one year

	2022	2021
	£	£
Accruals	<u>900</u>	<u>900</u>
	<u>900</u>	<u>900</u>

## 10. Related party transactions

	2022	2021
	£	£
Donations received from trustees	<u>6,900</u>	<u>9,639</u>
	<u>6,900</u>	<u>9,639</u>

## 11. Analysis of net assets by fund

	Unrestricted	Restricted	Total
	funds	funds	
	£	£	£
Fund balances at 31 December 2022 represented by:			
Current assets	120,833	30,123	150,956
Current liabilities	<u>(900)</u>		<u>(900)</u>
	<u>119,933</u>	<u>30,123</u>	<u>150,056</u>

## 12. Movement in funds

	As at 1 Jan 2022	Income	Expenditure	Transfers	As at 31 December 2022
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	83,863	115,330	(79,260)	-	119,933
<b>Total unrestricted</b>	<b>83,863</b>	<b>115,330</b>	<b>(79,260)</b>	<b>-</b>	<b>119,933</b>
<b>Restricted funds</b>					
Building	24,931	5,043	-	-	29,974
Missions	-	3,174	(3,025)	-	149
<b>Total restricted</b>	<b>24,931</b>	<b>8,217</b>	<b>(3,025)</b>	<b>-</b>	<b>30,123</b>
<b>Total funds</b>	<b>108,794</b>	<b>123,547</b>	<b>(82,285)</b>	<b>-</b>	<b>150,056</b>

Comparative movements in funds were as follows (as restated):

	As at 1 Jan 2021	Income	Expenditure	Transfers	As at 31 December 2021
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	64,799	98,963	(79,906)	7	83,863
<b>Total unrestricted</b>	<b>64,799</b>	<b>98,963</b>	<b>(79,906)</b>	<b>7</b>	<b>83,863</b>
<b>Restricted funds</b>					
Building	10,572	14,360	-	-	24,931
Barachel	7	-	-	(7)	-
Missions	826	2,539	(3,365)	-	-
<b>Total restricted</b>	<b>11,405</b>	<b>16,899</b>	<b>(3,365)</b>	<b>(7)</b>	<b>24,931</b>
<b>Total funds</b>	<b>76,204</b>	<b>115,862</b>	<b>(83,271)</b>	<b>-</b>	<b>108,794</b>

The general fund represents the free funds of the Charity which are not designate for a particular purpose.

The restricted funds are held for specific purposes, mainly in connection with local and overseas mission. The main funds are as follows:

- **Building** – the Church currently hires part of a school for Sunday meetings but is keen to purchase property in the future when the right building is identified.
- **Barachel** – The Barachel Fund represents monies received for the sponsorship of children in India and yet to be paid to those who carry out the work in that country.
- **Missions** – these funds are given for specific mission works or for general overseas mission purposes.



**NEW LIFE LANCASTER**

England & Wales - Charity number 1150634

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# Accounts

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REGISTERED COMPANY NUMBER: 08370243  
REGISTERED CHARITY NUMBER: 1150634

**NEW LIFE LANCASTER  
ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

Accounts Matters Limited

7-1-10 Cameron House  
White Cross  
Lancaster  
Lancashire  
LA1 4XF

**New Life Lancaster  
Reference and Administrative Details  
For The Year Ended 31 December 2021**

<b>Company Number</b>	8370243
<b>Charity Number</b>	1150634
<b>Trustees/Directors</b>	Samson Gumbo Rephael Walmsley Helen Vernon Ola Mustapha Lou Mosey
<b>Registered Address</b>	Hope Church Queen St Lancaster LA1 1RX
<b>Independent Examiner</b>	Accounts Matters Limited 7-1-10 Cameron House White Cross Lancaster Lancashire LA1 4XF
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill Kent ME1 4JQ
<b>Solicitors</b>	Edward Connor Solicitors 41 The Point Market Harborough Leicestershire LE16 7QU

**New Life Lancaster  
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For The Year Ended 31 December 2021**

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**New Life Lancaster  
Trustees' Report  
For The Year Ended 31 December 2021**

New Life Lancaster is a charitable company limited by guarantee. It was incorporated on 22 January 2013 with the aim of advancing the Christian faith in Lancaster, the United Kingdom and beyond.

The trustees, who are also directors of the charity for the purposes of the Companies Act are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 December 2021 which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes. This report also comprises the director's report, as required by company law.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

### **Objects of the Charity**

The objects of the Charity, as stated in its Articles of Association are:

- The advancement of the Christian faith and the worship of God;
- The relief of persons who are in conditions of need, hardship or distress, or who are aged or sick;
- The advancement of education on the basis of Christian principles;
- To promote such other charitable objects as the Trustees shall from time to time consider appropriate.

The policies adopted to further the objects of the Charity are:

- Conducting meetings;
- Running community projects;
- Organising activities and groups;
- Working closely with other Christian organisations to provide outreach services.

This company and charity has been established in order to incorporate Charity number 1150634 "New Life Lancaster" and Charity number 1077452 "Christians Alive - Lancaster". All assets of "Christians Alive - Lancaster" were transferred to this one. Where funds had been designated as gifts to "Christians Alive - Lancaster", designations were maintained in the transfer to this Charity.

### **Governance**

The incorporated charity New Life Lancaster was established under a Memorandum & Articles of Association dated 22 January 2013. It is a Charity Registered in England & Wales (No 1150634) and also a Company registered at Companies House as number 08370243. The Charity is the legal entity through which New Life Church in Lancaster is operated. Trustees are drawn from established members of the Church and provided with training on matters of Governance and are therefore familiar with its operations. The trustees meet at least quarterly during the year to review strategy, performance, operating plans, budgets, employments and building matters.

### **Risk Management**

The trustees have considered the key operational, financial and strategic risks that have a bearing on the Charity. Suitable management information is available to the trustees on a monthly basis to address these risks, and allow any mitigating action to be taken to address them.

The Charity is immensely grateful for the commitment of the members of the church who are involved in all aspects of the Charity's operations. Without the many hours of faithful service, provided by so many, it would not be possible to run so many of the Church's activities.

### **Review of Activities for 2021**

The year 2021 has been eventful. The Charity formally terminated its lease for the Chapel at Whitecross in August 2020 due to the high cost of the building rent/service costs and continued renting on a weekly basis until the end of August 2021. This was at a time when the Covid Pandemic and national restrictions in relation to the same formed a prominent place in our daily lives.

As national restrictions began to lift, the Charity sought alternative buildings to utilise for regular worship and meetings. In September 2021 the Charity found a new temporary home for its Sunday meetings at Hope Church, Queen Street, Lancaster. The building was ideal for the Charity's purposes – having a main hall for corporate worship/meeting, a kitchen and rooms for children and young people work. As the building was in use in the morning, the Church's meetings were held in the afternoon.

The move to afternoon meetings has taken some getting used to, but all in all the transition has been a smooth one.

Worshipping at Hope Church has also brought the Charity closer to the congregation and staff at Hope Church and provided further opportunity for the advancement of the Christian faith, times of joint worship and joint missional outreach.

In April 2021, the Charity's minister, who had previously been self-employed, was appointed as a pastor on an employed basis. To assist the pastor and other staff with their ministry and work, the Charity has secured the use of offices at Father's House Church, in Lancaster.

**New Life Lancaster  
Trustees' Report cont.  
For The Year Ended 31 December 2021**

We continue to support UK Charities: Christians Against Poverty, Olive Branch, NISCU and Lifelink and are continuing to invest in our children and young people.

**Future plans and aims for 2022**

In 2022, the Trustees and Elders will continue to work together to ensure that:

- a. We continue to seek alternative suitable premises to further the work of the Charity and for Sunday meetings to be held in the morning; and
- b. The Charity maintains a financially sustainable position and uses its resources wisely

**Risk statements**

The trustees have reviewed the risks to which a charity such as this is exposed. The trustees regularly monitor the policies and procedures in place to manage these and ensure compliance with them. Insurance is in place to cover many risks, although this does not mean that the organisation can be complacent around this. The Charity has strong child protection policies in place. All those who work with children are CRB/DBS checked and regular briefing and training sessions are held to ensure that there is a strong awareness of child protection issues.

In the current financial situation the Trustees are acutely aware of the need to carefully manage income and financial resources, ensuring that any reserves are not depleted and that the Charity works within the resources it has available.

**Public benefit**

The trustees have complied with the duty in the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission. The charity provides its services to the general public and the majority of its activities are provided free of charge to ensure that they are available to many. Where activities are subject to a charge subsidies are made available to those who are in need.

**Reserves**

At the present time the charity has free reserves of £33,787 (2020: £40,372). This is equivalent to approximately five months' of operating expenditure.

The trustees are content that this is appropriate to the size and risk profile of the charity.

**Trustees' responsibilities**

The trustees (who are also directors of New Life Lancaster for the purposes of company law) 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).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

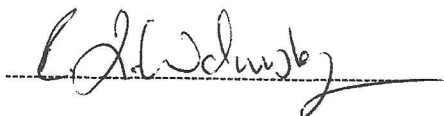
In so far as the trustees are aware:

- there is no relevant accounting information of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the examiner is aware of that information.

It is our belief that we have successfully and faithfully discharged these duties during 2021.

**Approval**

The Annual Report and Accounts were approved by the Trustees on 8/8/22 and signed on their behalf by:



Date 9/8/2022

**New Life Lancaster  
Independent Examiner's Report  
For The Year Ended 31 December 2021**

**Independent Examiner's Report to the Trustees of New Life Lancaster**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2021 which are set out on pages 6 to 12

**Responsibilities and basis of report**

As the charity 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 company'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 that in any material respect:

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.

Signed

  
.....

Name: Christine Harwood ACMA  
Chartered Institute of Management Accountants

Dated: 30/8/22  
.....

Accounts Matters Limited  
7-1-10 Cameron House  
White Cross  
Lancaster  
Lancashire  
LA1 4XF

**New Life Lancaster**  
**Statement of Financial Activities**  
**(Incorporating Income and Expenditure Account)**  
**For The Year Ended 31 December 2021**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
<b>Income</b>					
Donations and gifts	2	90,457	16,917	107,374	96,440
<b>Other income</b>					
Hall hire and other sundry income	3	2,944		2,944	4,430
Coronavirus grants	4	5,535		5,535	15,227
Investment income		2	5	7	35
<b>Total income</b>		<b>98,938</b>	<b>16,922</b>	<b>115,860</b>	<b>116,131</b>
<b>Expenditure:</b>					
Charitable activities	5	82,274	997	83,271	99,488
<b>Total expenditure</b>		<b>82,274</b>	<b>997</b>	<b>83,271</b>	<b>99,488</b>
<b>Net income and net movement in funds</b>		<b>16,664</b>	<b>15,925</b>	<b>32,589</b>	<b>16,643</b>
Transfer between funds		(23,249)	23,249		
<b>Reconciliation of funds</b>					
Fund balances as at 1 January 2021		40,372	35,833	76,204	59,562
<b>Fund balances as at 31 December 2021</b>		<b>33,787</b>	<b>75,007</b>	<b>108,794</b>	<b>76,204</b>

**New Life Lancaster  
Balance Sheet  
As at 31 December 2021**

	Notes	2021		2020	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Debtor	9			2,360	
Cash at bank and in hand		109,694		74,744	
		109,694		77,104	
<b>CURRENT LIABILITIES</b>					
Accruals and deferred income	10	900		900	
		900		900	
<b>NET CURRENT ASSETS</b>			<b>108,794</b>		<b>76,204</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>108,794</b>		<b>76,204</b>
<b>NET ASSETS</b>			<b>108,794</b>		<b>76,204</b>
<b>FUND BALANCES</b>					
Unrestricted funds			57,036		40,372
Restricted funds			51,758		35,833
<b>Balance Carried Forward</b>	<b>12</b>		<b>108,794</b>		<b>76,204</b>

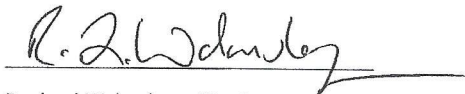
For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved and authorised for issue by the Board on 8/8/ 2022

Signed on behalf of the board of trustees



Raphael Walmsley - Trustee

The notes on pages Page to Page form part of these financial statements.

Company registration number: 08370243

**New Life Lancaster  
Notes to the Accounts  
For The Year Ended 31 December 2021**

**1. Accounting Policies**

**Summary of significant accounting policies and key accounting estimates**

**(a) General information and basis of preparation**

New Life Lancaster is a charitable company registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are the running of a church. The charity's address and other details are found on page

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity has taken the exemption to not prepare a cash flow statement.

**(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

The charity received government grants in respect of the Coronavirus Job Retention Scheme. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

**(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

### (e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the church. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

### (f) Tangible fixed assets

Tangible fixed assets costing £500 or more are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life.

### (g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

### (h) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

### (i) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## 2. Voluntary income

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
General donations	102,721	84,364
Tax recoverable	4,653	12,075
	<u>107,734</u>	<u>96,440</u>

## 3. Hall hire and other sundry income

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Hall hire	656	4,430
Other income	2,288	-
	<u>2,944</u>	<u>4,430</u>

## 4. Government grants

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
CJRS	5,535	15,227
	<u>5,535</u>	<u>15,227</u>

## 5. Expenditure on charitable activities

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Ministry gifts to individuals	1,255	605
Global Horizons	9,890	6,100
Grants to the Philippines	900	4,470
Barachel Fund grants	-	133
Ministry services & expenses	30,631	31,688
CAP centre operating costs	1,528	840
Children and youth work	229	2,301
Administration salaries & wages	22,842	17,975
Pensions	2,304	-
Insurance	1,071	648
Bank charges	97	100
Rent, rates & electricity	6,197	33,435
Repairs and maintenance	914	293
Legal fees	4,513	-
Independent examination and accountancy (support costs)	900	900
	<u>83,271</u>	<u>99,488</u>

## 6. Trustees' declaration

During 2021 the following amounts were paid to trustees in respect of ministry fees and expenses in accordance with the Trust deed.

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Fees for work undertaken</b>		
Marcus Mosey	24,724	22,021
	<u>24,724</u>	<u>22,201</u>
<b>Reimbursement of expenses</b>		
Helen Vernon	-	105
Marcus Mosey	-	482
	<u>-</u>	<u>587</u>

In addition to the amounts above, payments were made to a former trustee of the charity in the form of a pension which was £5,460 (2020: £5,600).

## 7. Independent examiner's fees

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Independent examination	900	900
	<u>900</u>	<u>900</u>

## 8. Staff costs

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2021	2020
	Number	Number
Charitable activities	1	1
Governance	2	2
	<hr/>	<hr/>
	3	3

The total staff costs and employee benefits were as follows:

	2021	2020
	£	£
Wages and salaries	22,842	17,180
Employer pension contributions	<u>2,304</u>	<u>795</u>
	<u>25,146</u>	<u>17,975</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

## 9. Debtors and prepayments

	2021	2020
	£	£
Gift aid recoverable	-	<u>2,360</u>
	-	<u>2,360</u>

## 10. Creditors: liabilities falling due within one year

	2021	2020
	£	£
Accruals	<u>900</u>	<u>900</u>
	<u>900</u>	<u>900</u>

## 11. Related party transactions

	2021	2020
	£	£
Donations received from trustees	<u>9,639</u>	<u>10,453</u>
	<u>9,639</u>	<u>10,453</u>

## 12. Analysis of net assets by fund

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2021 represented by:			
Current assets	34,687	75,007	109,694
Current liabilities	<u>(900)</u>	-	<u>(900)</u>
	<u>33,787</u>	<u>75,007</u>	<u>108,794</u>

### 13. Movement in funds

	As at 1 Jan 2021	Income	Expenditure	Transfers	As at 31 December 2021
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	40,372	98,938	82,274	(23,249)	33,787
<b>Total unrestricted</b>	<b>40,372</b>	<b>98,938</b>	<b>82,274</b>	<b>(23,249)</b>	<b>33,787</b>
<b>Restricted funds</b>					
Building	35,000	14,383		25,617	75,000
Barachel	7	-	-	-	7
Philippines	826	2,539	997	(2,368)	-
<b>Total restricted</b>	<b>35,833</b>	<b>16,922</b>	Page 10 997	-	<b>75,007</b>
<b>Total funds</b>	<b>76,204</b>	<b>115,860</b>	<b>83,271</b>	-	<b>108,794</b>

Comparative movements in funds were as follows:

	As at 1 Jan 2020	Income	Expenditure	Transfers	As at 31 December 2020
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	38,115	111,476	94,785	(14,434)	40,372
<b>Total unrestricted</b>	<b>38,115</b>	<b>111,476</b>	<b>94,785</b>	<b>(14,434)</b>	<b>40,372</b>
<b>Restricted funds</b>					
Building	20,490	137		14,374	35,000
Barachel	16	64	133	60	7
Philippines	941	4,455	4,570	-	826
<b>Total restricted</b>	<b>21,447</b>	<b>4,656</b>	<b>4,703</b>	<b>14,434</b>	<b>35,833</b>
<b>Total funds</b>	<b>59,562</b>	<b>116,131</b>	<b>99,488</b>	-	<b>76,204</b>

The general fund represents the free funds of the Charity which are not designate for a particular purpose.

The restricted funds are held for specific purposes, mainly in connection with local and overseas mission. The main funds are as follows:

- **Building** – the Church currently leases a property but is keen to purchase property in the future when the right building is identified. For this reason a building fund has been started in the year.
- **Barachel** – The Barachel Fund represents monies received for the sponsorship of children in India and yet to be paid to those who carry out the work in that country.
- **Other** – these funds are given for specific mission works or for general overseas mission purposes.

Transfers were made from the surplus in the general fund to the building fund to advance the charity's aim of purchasing its own building.

**NEW LIFE LANCASTER**

England & Wales - Charity number 1150634

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# Accounts

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REGISTERED COMPANY NUMBER: 08370243 (England and Wales)  
REGISTERED CHARITY NUMBER: 1150634

## **New Life Lancaster**

**ANNUAL REPORT AND ACCOUNTS FOR THE  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

Optimum  
Accountancy and Taxation Services  
149 Victoria Road West  
Thornton Cleveleys  
Lancashire  
FY5 3LB

Company No. 08370243

Charity No. 1150634

New Life Lancaster

**REPORT OF THE DIRECTORS FOR THE PERIOD ENDED 31 DECEMBER 2020**

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Company No. 08370243

Charity No. 1150634

New Life Lancaster

**REPORT OF THE DIRECTORS FOR THE PERIOD ENDED 31 DECEMBER 2020**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Company Number</b>	8370243
<b>Charity Number</b>	1150634
<b>Trustees/Directors</b>	Ola Mustapha Lou Mosey Helen Vernon Samson Gumbo Raphael Walmsley
<b>Principal address</b>	New Life Lancaster The Chapel White Cross South Road Lancaster LA1 4XQ
<b>Independent Examiner</b>	Optimum Accountancy 149 Victoria Road West Thornton Cleveleys Lancashire FY5 3LB
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
<b>Solicitors</b>	Hempsons The Exchange Station Parade Harrogate HG1 1DY

**NEW LIFE LANCASTER**

**REPORT OF THE DIRECTORS FOR THE PERIOD ENDED 31 DECEMBER 2020**

New Life Lancaster is a charitable company limited by guarantee. It was incorporated on 22 January 2013 with the aim of advancing the Christian faith in Lancaster, the United Kingdom and beyond.

The trustees who are also directors of the charity for the purpose of the Companies Act are pleased to present their annual directors' report together with the consolidated financial statements of the charity for the year ending 31 December 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

**Objects of the charity**

The objects of the Charity, as stated in its Articles of Association are:

- \* The advancement of the Christian faith and the worship of God;
- \* The relief of persons who are in conditions of need, hardship or distress, or who are aged or sick;
- \* The advancement of education on the basis of Christians principles.

The policies adopted to further the objects of the Charity are:

- \* Conducting meetings;
- \* Running community projects;
- \* Organising activities and groups;
- \* Working closely with other Christian organisations to provide outreach services.

This company and charity has been established in order to incorporate Charity number 1150634 'New Life Lancaster' and the prior period, all of the assets of that Charity were transferred to this one. Where funds had been designated as gifts to Christians Alive-Lancaster, designations were maintained in the transfer to this Charity.

**Governance**

The incorporated charity New Life Lancaster was established under a Memorandum & Articles of Association dated 22 January 2013. It is a Charity registered in England & Wales (No 1150634) and also a Company registered at Companies House as number 08370243. The Charity will become the legal entity through which Christians Alive Church in Lancaster is operated. Trustees are drawn from the Elders and members of the Church and are therefore familiar with its operations. The trustees meet at least quarterly during the year to review strategy, performance, operating plans, budgets, employment and building matters.

**NEW LIFE LANCASTER**

**REPORT OF THE DIRECTORS FOR THE PERIOD ENDED 31 DECEMBER 2020**

The trustees have considered the key operational, financial, and strategic risks that have a bearing on the Charity. Suitable management information is available to the trustees on a monthly basis to monitor these risks, and allow any mitigating action to be taken to address them.

The Charity is immensely grateful for the commitment of the members of the church who are involved in all aspects of the Charity's operations. Without the many hours of faithful service, provided by so many, it would not be possible to run so many of the Church's activities.

**Review of Activities for 2020**

2020 has been a difficult year for many! The biggest change for the church has been to cease the lease of the chapel.

The church lost income from hall hire and continued rental for The Chapel, whilst not being able to use the building for most of the financial year. Other income stayed relatively steady and with small outlays for daily rent, the church is financially in a healthy position.

We have now no external offices and we have ceased financial support to Barachel (India) and the Philippines as we are unable to physically oversee this work locally. We continue to support C.A.P and are continuing to invest in our children and young people.

**Future plans and aims for 2021**

in 2021, the Trustees and elders will work together to ensure that:

- We continue to seek a suitable premises to further the work of the charity; and
- The charity achieves a financially sustainable position and uses its resources wisely;

**NEW LIFE LANCASTER**

**REPORT OF THE DIRECTORS FOR THE PERIOD ENDED 31 DECEMBER 2020**

**Risk statement**

The Trustees have reviewed the risks to which a charity such as this is exposed. The Trustees regularly monitor the policies and procedures in place to manage these and ensure compliance with them. Insurance is in place to cover many risks, although this does not mean that the organisation can be complacent around risks. The Charity has strong child protection policies in place. All those who work with children are CRB/DBS checked and regular briefing and training sessions are held to ensure that there is a strong awareness of child protection issues.

In the current financial situation the Trustees are acutely aware of the need to carefully manage income and financial resources, ensuring that any reserves are not depleted and that the Company works within the resources it has available.

**Public benefit**

The trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in December 2006. The charity provides its services to the general public and the majority of its activities are provided free of charge to ensure that they are available to many. Where activities are subject to a charge subsidies are made available to those who are in need.

**Reserves**

At the present time the Charity has free reserves of £40,372. This is equivalent to approximately five months of operating expenditure.

The Trustees are content that this is appropriate to the size and risk profile of the charity.

**Directors' Responsibilities**

The Charities Act 2011 and Companies Act 2006 require the Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the company and of its income and expenditure for the year.

The Directors are required to:

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

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006. We also have a

NEW LIFE LANCASTER

REPORT OF THE DIRECTORS FOR THE PERIOD ENDED 31 DECEMBER 2020

responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

It is our belief that we have successfully and faithfully discharged these duties during 2020.

**Approval**

The Annual Report and Accounts were approved by the Directors on.....6/06/21..... and signed on their behalf by:



Helen Vernon  
Chairman

## New Life Lancaster

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES**

I have examined the accounts for the year ended 31 December 2020 on pages 8 to 16 which have been prepared on the basis of the accounting policies set out on page 11-12.

**Respective Responsibilities of Trustees and the Examiner**

The Trustees (who are also the directors of the Company for the purpose of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Direction given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- State whether particular matters have come to my attention.

**Basis of Independent Examiner's report**

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.

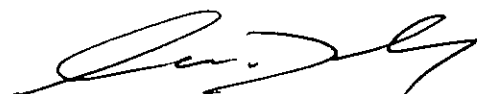
**Independent examiner's statement**

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
  - a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 2005.

have not been met: or

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



Optimum Accountancy  
149 Victoria Road West  
Thornton Cleveleys  
Lancashire  
FY5 3LB

Date

26/5/21

## New Life Lancaster

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 DECEMBER 2020**  
**(Including income and expenditure account)**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Income:</b>					
Donations and gifts	2	91,801	4,639	96,440	99,544
<b>Income from other trading activities</b>					
Hall hire and other sundry income	3	19,657	-	19,657	8,910
Investment income		18	17	35	87
<b>Total income</b>		<b>111,476</b>	<b>4,656</b>	<b>116,131</b>	<b>108,541</b>
<b>Expenditure:</b>					
Charitable activities	4	94,785	4,703	99,488	120,086
<b>Total expenditure</b>		<b>94,785</b>	<b>4,703</b>	<b>99,488</b>	<b>120,086</b>
<b>Net income and net movement in funds</b>		<b>16,690</b>	<b>(48)</b>	<b>16,643</b>	<b>(11,545)</b>
Transfer between funds		(14,434)	14,434	-	-
<b>Reconciliation of funds</b>					
Fund balances as at 1 January 2020		38,115	21,447	59,562	71,107
<b>Fund balances as at 31 December 2020</b>		<b>40,372</b>	<b>35,833</b>	<b>76,204</b>	<b>59,562</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 11-16 form part of these accounts.

## New Life Lancaster

BALANCE SHEET  
AS AT 31 DECEMBER 2020

	NOTE	2020 £	2019 £
<b>CURRENT ASSETS</b>			
Debtors	7	2,360	3,561
Cash at bank and in hand		74,744	56,900
		<u>77,104</u>	<u>60,462</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(900)	(900)
		<u>(900)</u>	<u>(900)</u>
Net current Assets		76,204	59,562
		<u>76,204</u>	<u>59,562</u>
<b>NET ASSETS</b>			
<b>FUND BALANCES</b>			
Unrestricted funds		40,372	38,115
Restricted funds		35,833	21,447
		<u>76,204</u>	<u>59,562</u>
<b>TOTAL FUNDS</b>	15	<u>76,204</u>	<u>59,562</u>

For the financial period ended 31 December 2020, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the Company.

Approved by the Trustees on 6106121 and signed on their behalf by:



Helen Vernon  
Chairman

## New Life Lancaster

## Statement of Cash Flows for the year ending 31 December 2020

	Note	2020 £	2019 £
<b>Cash flows from operating activities</b>			
Net cash (outflow)/income		16,643	(11,545)
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	7	1,201	323
Increase/(decrease) in creditors	8	-	(66)
Net cash flows from operating activities		<u>17,844</u>	<u>(11,288)</u>
Cash and cash equivalents at 1 January 2020		56,900	68,188
Cash and cash equivalents at 31 December 2020		<u><u>74,744</u></u>	<u><u>56,900</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

**New Life Lancaster**  
**NOTES TO ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

1) **Accounting Policies**

**Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Basis of preparation**

The financial statements have been prepared in accordance with 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 2015)- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Christians Alive- Lancaster meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

a. **Income and endowments**

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue and Customs but not yet received within the charity's debtors.

b. **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

c. **Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly, the Charity is potentially exempt from the taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

d. **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

e. **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any residual value, over their expected useful economic life as follows:

**New Life Lancaster**  
**NOTES TO ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**f. Trade debtors**

Trade debtors are amount due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established where there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

**g. Cash and cash equivalents**

Cash and cash equivalents comprises cash on hand and call deposits, and other highly liquid investments

that are readily convertible to a known amount of cash and are subject to an insignificant risk in change in value.

**h. Fund accounting**

Unrestricted Income funds are general funds which are available for use at the Trustees' discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in particular area or for specific purposes, the use of which is restricted to that area or purpose.

**2) Voluntary income**

	<b>Total 2020</b>	<b>Total 2019</b>
	£	£
General donations	84,364	84,891
Tax recoverable	12,075	14,653
	<hr/> 96,440	<hr/> 99,544

**3) Hall hire and other sundry income**

	<b>Total 2020</b>	<b>Total 2019</b>
	£	£
Hall hire	4,430	8,910
Other Income	15,226	-
	<hr/> 19,657	<hr/> 8,910

**New Life Lancaster**  
**NOTES TO ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

4) Expenditure on charitable activities

	Total 2020 £	Total 2019 £
Ministry gifts to individuals	605	1,208
Global Horizons	6,100	8,930
Grants to the Philippines	4,570	3,415
Barachel Fund grants	133	2,444
Ministry services & expenses	31,688	37,022
CAP centre operating costs	840	780
Children and youth work	2,301	3,261
Administration salaries & wages	17,975	18,258
Insurance	648	693
Rent & rates	33,435	40,984
Repairs and maintenance	293	2,192
Independent examination & Accountancy	900	900
<b>Total charitable expenditure</b>	<b>99,488</b>	<b>120,086</b>

5) Trustees' declaration

During 2020 the following amounts were paid to trustees in respect of ministry fees and expenses in accordance with the Trust deed.

	Total 2020 £	Total 2019 £
<b>Fees for work undertaken</b>		
Marcus Mosey	22,021	29,424
	<b>22,021</b>	<b>29,424</b>
<b>Reimbursement of expenses</b>		
Helen Vernon	105	400
Samson Gumbo	-	-
Ola Mustapha	-	261
Marcus Mosey	482	198
David Jones	-	214
	<b>587</b>	<b>1,073</b>

In addition to the amounts above, payments were made to former trustee of the charity in the form of a pension which was £5,600 (2019: £6,300).

**New Life Lancaster**  
**NOTES TO ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**6) Staff costs**

	Total 2020 £	Total 2019 £
Wages and salaries	<u>17,975</u>	<u>18,258</u>

No employee received amounts, as defined for taxation purposes, amounting to over £50,000 in the financial year. The average number of employees (headcount) analysed by function was:

	2020	2019
Cleaning	1	1
Children and youth outreach work	-	-
CAP Debt counselling service	1	1
Administration	1	1
	<u>3</u>	<u>3</u>

**7) Debtors and Prepayments**

	2020 £	2019 £
Gift aid recoverable	<u>2,360</u>	<u>3,561</u>

New Life Lancaster  
**NOTES TO ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

8) Creditors: liabilities falling due within one year

	Total 2020 £	Total 2019 £
Accruals	900	900
	<hr/> 900	<hr/> 900

9) Contingent liabilities

There were no known contingent liabilities as at 31 December 2020

10) Commitments for capital expenditure

There were no contracts for capital expenditure as at 31 December 2020 and no contracts authorised by the Trustees for which contracts had not been placed.

11) Taxation

No tax was charged for the year (2019-£nil).

12) Charity status

The Charity is a Charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the even of liquidation.

13) Ultimate controlling party

The Charity's ultimate controlling party is the Board of Trustees.

14) Analysis of net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 December 2020 represented by:			
Current assets	41,272	35,833	77,104
Current liabilities	(900)	-	(900)
	<hr/> 40,372	<hr/> 35,833	<hr/> 76,204

**New Life Lancaster**  
**NOTES TO ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

15) Statement of funds

	As at 1 Jan 2020 £	Income £	Expenditure £	Transfers £	As at 31 Dec 2020 £
<b>Unrestricted funds</b>					
General fund	38,115	111,476	94,785	(14,434)	40,372
<b>Total unrestricted</b>	<b>38,115</b>	<b>111,476</b>	<b>94,785</b>	<b>(14,434)</b>	<b>40,372</b>
<b>Restricted funds</b>					
Building	20,490	137	-	14,374	35,000
Barachel	16	64	133	60	7
Philippines	941	4,455	4,570	-	826
<b>Total restricted</b>	<b>21,447</b>	<b>4,656</b>	<b>4,703</b>	<b>14,434</b>	<b>35,833</b>
<b>Total funds</b>	<b>59,562</b>	<b>116,131</b>	<b>99,488</b>	<b>-</b>	<b>76,204</b>

The general fund represents the free funds of the Charity which are not designate for a particular purpose.

The restricted funds are held for specific purposes, mainly in connection with local and overseas mission, The main funds are as follows:

- **Mission** - This is a grouping of a number of funds used to support overseas mission. Donations given are for specific purposes, and during the year has included gifts for India, The Philippines and to support a children's' orphanage in The Philippines.
- **CAP** - The CAP fund supports the work of the Church's Christians Against Poverty branch. The donations received for the fund are supplemented by a contribution from general funds to offset.
- **Building** - The Church currently leases its property but is keen to purchase property in the future when the right building is identified. For this reason a building fund has been started during the year;
- **Barachel** - The Barachel fund represents monies received for the sponsorship of children in India and yet to be paid to those who carry out the work in that country.
- **Other** - These are funds given for specific mission works or for general overseas mission purposes.