

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**

Company Number	8370243
Charity Number	1150634
Trustees/Directors	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
Registered Address	23 Yealand Drive Lancaster LA1 4EW
Independent Examiner	Accounts Matters Limited 7-1-10 Cameron House White Cross Lancaster Lancashire LA1 4XF
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill Kent ME1 4JQ
Solicitors	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
Income					
Donations and gift aid	2	113,889	7,859	121,748	107,374
Other income					
Hall hire and other sundry income	3	1,315	-	1,315	2,944
Coronavirus grants	4	-	-	-	5,535
Investment income		126	358	484	7
Total income		115,330	8,217	123,547	115,862
Expenditure:					
Charitable activities	5	(79,260)	(3,025)	(82,285)	(83,271)
Total expenditure		(79,260)	(3,052)	(82,285)	(83,271)
Net income and net movement in funds		36,070	5,192	41,262	32,591
Transfer between funds		-	-	-	-
Reconciliation of funds					
Fund balances as at 1 January 2022		83,863	24,931	108,794	76,204
Fund balances as at 31 December 2022		119,933	30,123	150,056	108,794

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

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

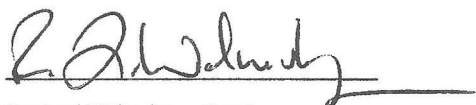
For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

	2022	2021
	£	£
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

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

4. Government grants

	2022	2021
	£	£
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 funds	Restricted funds	Total
	£	£	£
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
	£	£	£	£	£
Unrestricted funds					
General fund	83,863	115,330	(79,260)	-	119,933
Total unrestricted	83,863	115,330	(79,260)	-	119,933
Restricted funds					
Building	24,931	5,043	-	-	29,974
Missions	-	3,174	(3,025)	-	149
Total restricted	24,931	8,217	(3,025)	-	30,123
Total funds	108,794	123,547	(82,285)	-	150,056

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

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

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.

