

NEW DIRECTION CHRISTIAN FELLOWSHIP

England & Wales · Charity number 1161626

Details

Status Registered

Legal form CIO

Registered 2015-05-12

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

Contact

Address Christchurch Sparkbrook
32 Farm Road
Birmingham
B11 1LS

Phone 07833075551

Email ndcf@gmail.com

Activities

Objects: THE OBJECTS OF THE CIO ARE TEACHING,PREACHING AND PROPAGATING THE CHRISTIAN FAITH IN ACCORDANCE WITHTHE CIO'S STATEMENT OF FAITH FOR THE BENEFIT OF THE PUBLIC AND TO FURTHER SUCH EXCLUSIVELY CHARITABLE RELIGIOUS PURPOSES ACCORDING TO ENGLISH LAW AS THE TRUSTEES SHALL FROM TIME TO TIME DIRECT IN ANY PART OF THE WORLD.

Activities: The Church has an array of activities which is designed to help us grow together as the people of God and equip us to reach out into our neighbourhoods and community with the gospel of the Lord Jesus Christ. As a church we offer:- Worship within the local church, including Holy Communion, personal prayer, Bible study, Evangelism and spiritual development through care, advice and support.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- Birmingham City
- Dudley
- Sandwell
- Solihull
- Walsall
- Wolverhampton
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£74,118	£22,797	-	-
2024-03-31	£46,190	£19,423	-	-
2023-03-31	£57,005	£15,888	-	-
2022-03-31	£53,820	£14,336	-	-
2021-03-31	£23,208	£6,474	-	-

Trustees

Name	Role	Appointed
NEVILLE BROWN	Chair	2015-05-12
MELROY DALEY		2015-05-12
VERNAL STEWART		2015-05-12

NEW DIRECTION CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1161626

Accounts

REGISTERED COMPANY NUMBER: (England and Wales)
REGISTERED CHARITY NUMBER: 1161626

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
NEW DIRECTION CHRISTIAN FELLOWSHIP

Bonna & Co
591a Holly Lane
Erdington
Birmingham
West Midlands
B24 9LU

NEW DIRECTION CHRISTIAN FELLOWSHIP

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for the Year Ended 31 March 2024**

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NEW DIRECTION CHRISTIAN FELLOWSHIP

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

(England and Wales)

Registered Charity number

1161626

Registered office

61 Fox Hollies Road
Walmley
Sutton Coldfield
West Midlands
B76 2RL

Trustees

M Daley Pastor
N Brown Pastor
V Stewart Pastor

Company Secretary

Independent Examiner

Stephen Bonna
Bonna & Co
591a Holly Lane
Erdington
Birmingham
West Midlands
B24 9LU

Approved by order of the board of trustees on 22 May 2024 and signed on its behalf by:

M Daley - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEW DIRECTION CHRISTIAN FELLOWSHIP**

Independent examiner's report to the trustees of New Direction Christian Fellowship ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Stephen Bonna

Bonna & Co
591a Holly Lane
Erdington
Birmingham
West Midlands
B24 9LU

15 January 2025

NEW DIRECTION CHRISTIAN FELLOWSHIP

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		40,812	55,336
Investment income	2	5,378	1,669
Total		46,190	57,005
EXPENDITURE ON			
Raising funds	3	19,423	15,888
NET INCOME		26,767	41,117
RECONCILIATION OF FUNDS			
Total funds brought forward		380,424	339,307
TOTAL FUNDS CARRIED FORWARD		407,191	380,424

The notes form part of these financial statements

NEW DIRECTION CHRISTIAN FELLOWSHIP

**BALANCE SHEET
31 March 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	7	3,759	3,725
CURRENT ASSETS			
Debtors	8	3,650	3,800
Cash at bank and in hand	9	401,382	374,499
		405,032	378,299
CREDITORS			
Amounts falling due within one year	10	(1,600)	(1,600)
NET CURRENT ASSETS		403,432	376,699
TOTAL ASSETS LESS CURRENT LIABILITIES		407,191	380,424
NET ASSETS		407,191	380,424
FUNDS	11		
Unrestricted funds		407,191	380,424
TOTAL FUNDS		407,191	380,424

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22 May 2024 and were signed on its behalf by:

M Daley - Trustee

The notes form part of these financial statements

NEW DIRECTION CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

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

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. INVESTMENT INCOME

	2024	2023
	£	£
Sundry receipts	-	549
Deposit account interest	5,378	1,120
	<u>5,378</u>	<u>1,669</u>

NEW DIRECTION CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024**

3. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Rent	10,325	8,745
Insurance	250	275
Telephone	156	334
Postage and stationery	152	55
Sundries	88	47
Gifts and donations	5,368	3,819
Musician	120	-
Support costs	2,964	2,613
	<u>19,423</u>	<u>15,888</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	491	-
Rent	10,325	8,745
	<u>10,816</u>	<u>8,745</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	55,336
Investment income	1,669
Total	<u>57,005</u>
EXPENDITURE ON	
Raising funds	15,888
NET INCOME	41,117
RECONCILIATION OF FUNDS	
Total funds brought forward	339,307

NEW DIRECTION CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

380,424

7. TANGIBLE FIXED ASSETS

	Music equipments £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023	4,569	2,417	689	7,675
Additions	139	-	386	525
	<u>4,708</u>	<u>2,417</u>	<u>1,075</u>	<u>8,200</u>
DEPRECIATION				
At 1 April 2023	2,001	1,313	636	3,950
Charge for year	270	111	110	491
	<u>2,271</u>	<u>1,424</u>	<u>746</u>	<u>4,441</u>
NET BOOK VALUE				
At 31 March 2024	<u>2,437</u>	<u>993</u>	<u>329</u>	<u>3,759</u>
At 31 March 2023	<u>2,568</u>	<u>1,104</u>	<u>53</u>	<u>3,725</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	<u>3,650</u>	<u>3,800</u>

9. CASH AT BANK AND IN HAND

	2024 Total funds £	2023 Total funds £
Cash in hand	69	7
Bank account no. 1	48,520	48,281
Bank deposit account	352,793	326,211
Total	<u>401,382</u>	<u>374,499</u>

NEW DIRECTION CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accrued expenses	<u>1,600</u>	<u>1,600</u>

11. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	380,424	26,767	407,191
TOTAL FUNDS	<u>380,424</u>	<u>26,767</u>	<u>407,191</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	46,190	(19,423)	26,767
TOTAL FUNDS	<u>46,190</u>	<u>(19,423)</u>	<u>26,767</u>

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	339,307	41,117	380,424
TOTAL FUNDS	<u>339,307</u>	<u>41,117</u>	<u>380,424</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	57,005	(15,888)	41,117
TOTAL FUNDS	<u>57,005</u>	<u>(15,888)</u>	<u>41,117</u>

NEW DIRECTION CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	339,307	67,884	407,191
TOTAL FUNDS	<u>339,307</u>	<u>67,884</u>	<u>407,191</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	103,195	(35,311)	67,884
TOTAL FUNDS	<u>103,195</u>	<u>(35,311)</u>	<u>67,884</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

NEW DIRECTION CHRISTIAN FELLOWSHIP

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithes and Offerings	40,812	55,331
Donations	-	5
	<hr/>	<hr/>
	40,812	55,336
Investment income		
Sundry receipts	-	549
Deposit account interest	5,378	1,120
	<hr/>	<hr/>
	5,378	1,669
Total incoming resources	46,190	57,005
EXPENDITURE		
Raising donations and legacies		
Rent	10,325	8,745
Insurance	250	275
Telephone	156	334
Postage and stationery	152	55
Sundries	88	47
Gifts and donations	5,368	3,819
Musician	120	-
	<hr/>	<hr/>
	16,459	13,275
Support costs		
Management		
Repairs and renewals	255	-
Human resources		
Catering	618	100
Other		
Travelling	-	115
Plant and machinery	270	286
Fixtures and fittings	111	135
Computer equipment	110	17
	<hr/>	<hr/>
	491	553
Governance costs		
Accountancy	1,600	1,960
	<hr/>	<hr/>
Total resources expended	19,423	15,888
	<hr/>	<hr/>
Net income	26,767	41,117
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

NEW DIRECTION CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1161626

Accounts

REGISTERED COMPANY NUMBER: (England and Wales)
REGISTERED CHARITY NUMBER: 1161626

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
NEW DIRECTION CHRISTIAN FELLOWSHIP

Bonna & Co
591a Holly Lane
Erdington
Birmingham
West Midlands
B24 9LU

NEW DIRECTION CHRISTIAN FELLOWSHIP

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for the Year Ended 31 March 2023**

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NEW DIRECTION CHRISTIAN FELLOWSHIP

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

(England and Wales)

Registered Charity number

1161626

Registered office

61 Fox Hollies Road
Walmley
Sutton Coldfield
West Midlands
B76 2RL

Trustees

M Daley Pastor
N Brown Pastor
V Stewart Pastor

Company Secretary

Independent Examiner

Stephen Bonna
Bonna & Co
591a Holly Lane
Erdington
Birmingham
West Midlands
B24 9LU

Approved by order of the board of trustees on 14 June 2023 and signed on its behalf by:

M Daley - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEW DIRECTION CHRISTIAN FELLOWSHIP**

Independent examiner's report to the trustees of New Direction Christian Fellowship ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Stephen Bonna

Bonna & Co
591a Holly Lane
Erdington
Birmingham
West Midlands
B24 9LU

Date:

NEW DIRECTION CHRISTIAN FELLOWSHIP

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		55,336	53,820
Investment income	2	1,669	104
Total		57,005	53,924
EXPENDITURE ON			
Raising funds	3	15,888	14,336
NET INCOME		41,117	39,588
RECONCILIATION OF FUNDS			
Total funds brought forward		339,307	299,719
TOTAL FUNDS CARRIED FORWARD		380,424	339,307

The notes form part of these financial statements

NEW DIRECTION CHRISTIAN FELLOWSHIP

**BALANCE SHEET
31 March 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	7	3,725	3,249
CURRENT ASSETS			
Debtors	8	3,800	4,800
Cash at bank and in hand	9	<u>374,499</u>	<u>332,618</u>
		378,299	337,418
CREDITORS			
Amounts falling due within one year	10	<u>(1,600)</u>	<u>(1,360)</u>
NET CURRENT ASSETS		<u>376,699</u>	<u>336,058</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		380,424	339,307
NET ASSETS		<u>380,424</u>	<u>339,307</u>
FUNDS	11		
Unrestricted funds		<u>380,424</u>	<u>339,307</u>
TOTAL FUNDS		<u>380,424</u>	<u>339,307</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 June 2023 and were signed on its behalf by:

M Daley - Trustee

The notes form part of these financial statements

NEW DIRECTION CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

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

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. INVESTMENT INCOME

	2023	2022
	£	£
Sundry receipts	549	-
Deposit account interest	1,120	104
	<u>1,669</u>	<u>104</u>

NEW DIRECTION CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023**

3. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Rent	8,745	6,121
Insurance	275	498
Telephone	334	223
Postage and stationery	55	39
Sundries	47	349
Gifts and donations	3,819	3,014
Support costs	2,613	4,079
	<u>15,888</u>	<u>14,323</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	-	3,512
Rent	8,745	6,121
	<u>8,745</u>	<u>6,121</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	53,820
Investment income	104
Total	<u>53,924</u>
EXPENDITURE ON	
Raising funds	14,336
NET INCOME	<u>39,588</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	299,719

NEW DIRECTION CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

339,307

7. TANGIBLE FIXED ASSETS

	Music equipments £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022 and 31 March 2023	<u>4,569</u>	<u>2,417</u>	<u>689</u>	<u>7,675</u>
DEPRECIATION				
At 1 April 2022 and 31 March 2023	<u>2,001</u>	<u>1,313</u>	<u>636</u>	<u>3,950</u>
NET BOOK VALUE				
At 31 March 2023	<u>2,568</u>	<u>1,104</u>	<u>53</u>	<u>3,725</u>
At 31 March 2022	<u>2,568</u>	<u>1,104</u>	<u>53</u>	<u>3,725</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	<u>3,800</u>	<u>4,800</u>

9. CASH AT BANK AND IN HAND

	2023 Total funds £	2022 Total funds £
Cash in hand	7	27
Bank account no. 1	48,281	36,164
Bank deposit account	<u>326,211</u>	<u>296,427</u>
Total	<u>374,499</u>	<u>332,618</u>

NEW DIRECTION CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accrued expenses	<u>1,600</u>	<u>1,360</u>

11. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	339,307	41,117	380,424
TOTAL FUNDS	<u>339,307</u>	<u>41,117</u>	<u>380,424</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	57,005	(15,888)	41,117
TOTAL FUNDS	<u>57,005</u>	<u>(15,888)</u>	<u>41,117</u>

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	299,719	39,588	339,307
TOTAL FUNDS	<u>299,719</u>	<u>39,588</u>	<u>339,307</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	53,924	(14,336)	39,588
TOTAL FUNDS	<u>53,924</u>	<u>(14,336)</u>	<u>39,588</u>

NEW DIRECTION CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	299,719	80,705	380,424
TOTAL FUNDS	<u>299,719</u>	<u>80,705</u>	<u>380,424</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,929	(30,224)	80,705
TOTAL FUNDS	<u>110,929</u>	<u>(30,224)</u>	<u>80,705</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

NEW DIRECTION CHRISTIAN FELLOWSHIP

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithes and Offerings	55,331	53,345
Donations	5	475
	<hr/>	<hr/>
	55,336	53,820
Investment income		
Sundry receipts	549	-
Deposit account interest	1,120	104
	<hr/>	<hr/>
	1,669	104
Total incoming resources	57,005	53,924
 EXPENDITURE		
Raising donations and legacies		
Rent	8,745	6,121
Insurance	275	498
Telephone	334	223
Postage and stationery	55	39
Sundries	47	349
Gifts and donations	3,819	3,014
	<hr/>	<hr/>
	13,275	10,244
Other trading activities		
Bank interest	-	13
Support costs		
Management		
Repairs and renewals	-	5
Human resources		
Catering	100	247
Other		
Travelling	115	1,123
Plant and machinery	286	304
Fixtures and fittings	135	180
Computer equipment	17	40
	<hr/>	<hr/>
	553	1,647
Governance costs		
Accountancy	1,960	2,080
Carried forward	1,960	2,080

This page does not form part of the statutory financial statements

NEW DIRECTION CHRISTIAN FELLOWSHIP

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023**

	2023 £	2022 £
Governance costs		
Brought forward	1,960	2,080
Legal & Professional fees	-	100
	<u>1,960</u>	<u>2,180</u>
Total resources expended	15,888	14,336
Net income	<u>41,117</u>	<u>39,588</u>

This page does not form part of the statutory financial statements

NEW DIRECTION CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1161626

Accounts

REGISTERED COMPANY NUMBER: (England and Wales)
REGISTERED CHARITY NUMBER: 1161626

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
NEW DIRECTION CHRISTIAN FELLOWSHIP

Bonna & Co
591a Holly Lane
Erdington
Birmingham
West Midlands
B24 9LU

NEW DIRECTION CHRISTIAN FELLOWSHIP

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022**

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NEW DIRECTION CHRISTIAN FELLOWSHIP

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

(England and Wales)

Registered Charity number

1161626

Registered office

61 Fox Hollies Road
Walmley
Sutton Coldfield
West Midlands
B76 2RL

Trustees

M Daley Pastor
N Brown Pastor
V Stewart Pastor

Company Secretary

Independent Examiner

Stephen Bonna
Bonna & Co
591a Holly Lane
Erdington
Birmingham
West Midlands
B24 9LU

Approved by order of the board of trustees on 3 June 2022 and signed on its behalf by:

M Daley - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEW DIRECTION CHRISTIAN FELLOWSHIP**

Independent examiner's report to the trustees of New Direction Christian Fellowship ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Stephen Bonna
Bonna & Co
591a Holly Lane
Erdington
Birmingham
West Midlands
B24 9LU

Date:

NEW DIRECTION CHRISTIAN FELLOWSHIP

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022**

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		53,820
Investment income	2	104
Total		53,924
EXPENDITURE ON		
Raising funds	3	14,336
NET INCOME		39,588
RECONCILIATION OF FUNDS		
Total funds brought forward		299,719
TOTAL FUNDS CARRIED FORWARD		339,307

The notes form part of these financial statements

NEW DIRECTION CHRISTIAN FELLOWSHIP

BALANCE SHEET

31 March 2022

	Notes	Unrestricted fund £
FIXED ASSETS		
Tangible assets	6	3,249
CURRENT ASSETS		
Debtors	7	4,800
Cash at bank and in hand	8	332,618
		<hr/>
		337,418
CREDITORS		
Amounts falling due within one year	9	(1,360)
		<hr/>
NET CURRENT ASSETS		336,058
		<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		339,307
		<hr/>
NET ASSETS		339,307
		<hr/> <hr/>
FUNDS	10	
Unrestricted funds		339,307
		<hr/>
TOTAL FUNDS		339,307
		<hr/> <hr/>

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

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

The trustees acknowledge their responsibilities for

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

NEW DIRECTION CHRISTIAN FELLOWSHIP

BALANCE SHEET - continued
31 March 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 3 June 2022 and were signed on its behalf by:

M Daley - Trustee

NEW DIRECTION CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

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

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

NEW DIRECTION CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

2. INVESTMENT INCOME

	£
Deposit account interest	104
	<u>104</u>

3. RAISING FUNDS

Raising donations and legacies

	£
Rent	6,121
Insurance	498
Telephone	223
Postage and stationery	39
Sundries	349
Gifts and donations	3,014
Support costs	4,079
	<u>14,323</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	£
Depreciation - owned assets	3,512
Rent	6,121
	<u>9,633</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022.

6. TANGIBLE FIXED ASSETS

	Music equipments £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2021	3,405	2,417	689	6,511
Additions	250	-	-	250
	<u>3,655</u>	<u>2,417</u>	<u>689</u>	<u>6,761</u>
At 31 March 2022	3,655	2,417	689	6,761
DEPRECIATION				
Charge for year	1,715	1,178	619	3,512
	<u>1,715</u>	<u>1,178</u>	<u>619</u>	<u>3,512</u>
NET BOOK VALUE				
At 31 March 2022	<u>1,940</u>	<u>1,239</u>	<u>70</u>	<u>3,249</u>

NEW DIRECTION CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other debtors	4,800
	<u><u> </u></u>

8. CASH AT BANK AND IN HAND

	Total funds
	£
Cash in hand	27
Bank account no. 1	36,164
Bank deposit account	296,427
	<u> </u>
Total	<u><u>332,618</u></u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Accrued expenses	1,360
	<u><u> </u></u>

10. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	299,719	39,588	339,307
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	299,719	39,588	339,307
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,924	(14,336)	39,588
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	53,924	(14,336)	39,588
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

NEW DIRECTION CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

11. RELATED PARTY DISCLOSURES

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

NEW DIRECTION CHRISTIAN FELLOWSHIP
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

£

INCOME AND ENDOWMENTS

Donations and legacies

Tithes and Offerings	53,345
Donations	475
	53,820

Investment income

Deposit account interest	104
	104

Total incoming resources

53,924

EXPENDITURE

Raising donations and legacies

Rent	6,121
Insurance	498
Telephone	223
Postage and stationery	39
Sundries	349
Gifts and donations	3,014
	10,244

Other trading activities

Bank interest	13
---------------	----

Support costs

Management

Repairs and renewals	5
----------------------	---

Human resources

Catering	247
----------	-----

Other

Travelling	1,123
Plant and machinery	304
Fixtures and fittings	180
Computer equipment	40
	1,647

Governance costs

Accountancy	2,080
Carried forward	2,080

This page does not form part of the statutory financial statements

NEW DIRECTION CHRISTIAN FELLOWSHIP

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022**

	£
Governance costs	
Brought forward	2,080
Legal & Professional fees	100
	<hr/>
	2,180
	<hr/>
Total resources expended	14,336
	<hr/>
Net income	39,588
	<hr/> <hr/>

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: (England and Wales)
REGISTERED CHARITY NUMBER: 1161626

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
NEW DIRECTION CHRISTIAN FELLOWSHIP

Bonna & Co
591a Holly Lane
Erdington
Birmingham
West Midlands
B24 9LU

NEW DIRECTION CHRISTIAN FELLOWSHIP

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022**

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NEW DIRECTION CHRISTIAN FELLOWSHIP

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

(England and Wales)

Registered Charity number

1161626

Registered office

61 Fox Hollies Road
Walmley
Sutton Coldfield
West Midlands
B76 2RL

Trustees

M Daley Pastor
N Brown Pastor
V Stewart Pastor

Company Secretary

Independent Examiner

Stephen Bonna
Bonna & Co
591a Holly Lane
Erdington
Birmingham
West Midlands
B24 9LU

Approved by order of the board of trustees on 3 June 2022 and signed on its behalf by:

M Daley - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEW DIRECTION CHRISTIAN FELLOWSHIP**

Independent examiner's report to the trustees of New Direction Christian Fellowship ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Stephen Bonna
Bonna & Co
591a Holly Lane
Erdington
Birmingham
West Midlands
B24 9LU

Date:

NEW DIRECTION CHRISTIAN FELLOWSHIP

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022**

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		53,820
Investment income	2	104
Total		53,924
EXPENDITURE ON		
Raising funds	3	14,336
NET INCOME		39,588
RECONCILIATION OF FUNDS		
Total funds brought forward		299,719
TOTAL FUNDS CARRIED FORWARD		339,307

The notes form part of these financial statements

NEW DIRECTION CHRISTIAN FELLOWSHIP

BALANCE SHEET

31 March 2022

	Notes	Unrestricted fund £
FIXED ASSETS		
Tangible assets	6	3,249
CURRENT ASSETS		
Debtors	7	4,800
Cash at bank and in hand	8	332,618
		<hr/>
		337,418
CREDITORS		
Amounts falling due within one year	9	(1,360)
		<hr/>
NET CURRENT ASSETS		336,058
		<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		339,307
		<hr/>
NET ASSETS		339,307
		<hr/> <hr/>
FUNDS	10	
Unrestricted funds		339,307
		<hr/>
TOTAL FUNDS		339,307
		<hr/> <hr/>

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

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

The trustees acknowledge their responsibilities for

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

NEW DIRECTION CHRISTIAN FELLOWSHIP

BALANCE SHEET - continued
31 March 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 3 June 2022 and were signed on its behalf by:

M Daley - Trustee

NEW DIRECTION CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

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

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

NEW DIRECTION CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

2. INVESTMENT INCOME

	£
Deposit account interest	104
	<u>104</u>

3. RAISING FUNDS

Raising donations and legacies

	£
Rent	6,121
Insurance	498
Telephone	223
Postage and stationery	39
Sundries	349
Gifts and donations	3,014
Support costs	4,079
	<u>14,323</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	£
Depreciation - owned assets	3,512
Rent	6,121
	<u>9,633</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022.

6. TANGIBLE FIXED ASSETS

	Music equipments £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2021	3,405	2,417	689	6,511
Additions	250	-	-	250
	<u>3,655</u>	<u>2,417</u>	<u>689</u>	<u>6,761</u>
At 31 March 2022	3,655	2,417	689	6,761
DEPRECIATION				
Charge for year	1,715	1,178	619	3,512
	<u>1,715</u>	<u>1,178</u>	<u>619</u>	<u>3,512</u>
NET BOOK VALUE				
At 31 March 2022	<u>1,940</u>	<u>1,239</u>	<u>70</u>	<u>3,249</u>

NEW DIRECTION CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other debtors	4,800
	<u><u> </u></u>

8. CASH AT BANK AND IN HAND

	Total funds
	£
Cash in hand	27
Bank account no. 1	36,164
Bank deposit account	296,427
	<u> </u>
Total	<u><u>332,618</u></u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Accrued expenses	1,360
	<u><u> </u></u>

10. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	299,719	39,588	339,307
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>299,719</u></u>	<u><u>39,588</u></u>	<u><u>339,307</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,924	(14,336)	39,588
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>53,924</u></u>	<u><u>(14,336)</u></u>	<u><u>39,588</u></u>

NEW DIRECTION CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

11. RELATED PARTY DISCLOSURES

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

NEW DIRECTION CHRISTIAN FELLOWSHIP
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

£

INCOME AND ENDOWMENTS

Donations and legacies

Tithes and Offerings	53,345
Donations	475
	53,820

Investment income

Deposit account interest	104
	104

Total incoming resources	53,924
---------------------------------	---------------

EXPENDITURE

Raising donations and legacies

Rent	6,121
Insurance	498
Telephone	223
Postage and stationery	39
Sundries	349
Gifts and donations	3,014
	10,244

Other trading activities

Bank interest	13
---------------	----

Support costs

Management

Repairs and renewals	5
----------------------	---

Human resources

Catering	247
----------	-----

Other

Travelling	1,123
Plant and machinery	304
Fixtures and fittings	180
Computer equipment	40
	1,647

Governance costs

Accountancy	2,080
Carried forward	2,080

This page does not form part of the statutory financial statements

NEW DIRECTION CHRISTIAN FELLOWSHIP

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022**

	£
Governance costs	
Brought forward	2,080
Legal & Professional fees	100
	<hr/>
	2,180
	<hr/>
Total resources expended	14,336
	<hr/>
Net income	39,588
	<hr/> <hr/>

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: (England and Wales)
REGISTERED CHARITY NUMBER: 1161626

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
NEW DIRECTION CHRISTIAN FELLOWSHIP

Bonna & Co
591a Holly Lane
Erdington
Birmingham
West Midlands
B24 9LU

NEW DIRECTION CHRISTIAN FELLOWSHIP

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022**

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Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4 to 5
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NEW DIRECTION CHRISTIAN FELLOWSHIP

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

(England and Wales)

Registered Charity number

1161626

Registered office

61 Fox Hollies Road
Walmley
Sutton Coldfield
West Midlands
B76 2RL

Trustees

M Daley Pastor
N Brown Pastor
V Stewart Pastor

Company Secretary

Independent Examiner

Stephen Bonna
Bonna & Co
591a Holly Lane
Erdington
Birmingham
West Midlands
B24 9LU

Approved by order of the board of trustees on 3 June 2022 and signed on its behalf by:

M Daley - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEW DIRECTION CHRISTIAN FELLOWSHIP**

Independent examiner's report to the trustees of New Direction Christian Fellowship ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Stephen Bonna
Bonna & Co
591a Holly Lane
Erdington
Birmingham
West Midlands
B24 9LU

Date:

NEW DIRECTION CHRISTIAN FELLOWSHIP

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022**

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		53,820
Investment income	2	104
Total		53,924
EXPENDITURE ON		
Raising funds	3	14,336
NET INCOME		39,588
RECONCILIATION OF FUNDS		
Total funds brought forward		299,719
TOTAL FUNDS CARRIED FORWARD		339,307

The notes form part of these financial statements

NEW DIRECTION CHRISTIAN FELLOWSHIP

BALANCE SHEET

31 March 2022

	Notes	Unrestricted fund £
FIXED ASSETS		
Tangible assets	6	3,249
CURRENT ASSETS		
Debtors	7	4,800
Cash at bank and in hand	8	332,618
		<hr/>
		337,418
CREDITORS		
Amounts falling due within one year	9	(1,360)
		<hr/>
NET CURRENT ASSETS		336,058
		<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		339,307
		<hr/>
NET ASSETS		339,307
		<hr/> <hr/>
FUNDS	10	
Unrestricted funds		339,307
		<hr/>
TOTAL FUNDS		339,307
		<hr/> <hr/>

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

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

The trustees acknowledge their responsibilities for

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

NEW DIRECTION CHRISTIAN FELLOWSHIP

BALANCE SHEET - continued
31 March 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 3 June 2022 and were signed on its behalf by:

M Daley - Trustee

NEW DIRECTION CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

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

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

NEW DIRECTION CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

2. INVESTMENT INCOME

	£
Deposit account interest	104
	<u>104</u>

3. RAISING FUNDS

Raising donations and legacies

	£
Rent	6,121
Insurance	498
Telephone	223
Postage and stationery	39
Sundries	349
Gifts and donations	3,014
Support costs	4,079
	<u>14,323</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	£
Depreciation - owned assets	3,512
Rent	6,121
	<u>9,633</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022.

6. TANGIBLE FIXED ASSETS

	Music equipments £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2021	3,405	2,417	689	6,511
Additions	250	-	-	250
	<u>3,655</u>	<u>2,417</u>	<u>689</u>	<u>6,761</u>
At 31 March 2022	3,655	2,417	689	6,761
DEPRECIATION				
Charge for year	1,715	1,178	619	3,512
	<u>1,715</u>	<u>1,178</u>	<u>619</u>	<u>3,512</u>
NET BOOK VALUE				
At 31 March 2022	<u>1,940</u>	<u>1,239</u>	<u>70</u>	<u>3,249</u>

NEW DIRECTION CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other debtors	4,800
	<u><u> </u></u>

8. CASH AT BANK AND IN HAND

	Total funds
	£
Cash in hand	27
Bank account no. 1	36,164
Bank deposit account	296,427
	<u><u> </u></u>
Total	332,618
	<u><u> </u></u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Accrued expenses	1,360
	<u><u> </u></u>

10. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	299,719	39,588	339,307
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
TOTAL FUNDS	299,719	39,588	339,307
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,924	(14,336)	39,588
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
TOTAL FUNDS	53,924	(14,336)	39,588
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

NEW DIRECTION CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

11. RELATED PARTY DISCLOSURES

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

NEW DIRECTION CHRISTIAN FELLOWSHIP
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

£

INCOME AND ENDOWMENTS

Donations and legacies

Tithes and Offerings	53,345
Donations	475
	53,820

Investment income

Deposit account interest	104
	104

Total incoming resources

53,924

EXPENDITURE

Raising donations and legacies

Rent	6,121
Insurance	498
Telephone	223
Postage and stationery	39
Sundries	349
Gifts and donations	3,014
	10,244

Other trading activities

Bank interest	13
---------------	----

Support costs

Management

Repairs and renewals	5
----------------------	---

Human resources

Catering	247
----------	-----

Other

Travelling	1,123
Plant and machinery	304
Fixtures and fittings	180
Computer equipment	40
	1,647

Governance costs

Accountancy	2,080
Carried forward	2,080

This page does not form part of the statutory financial statements

NEW DIRECTION CHRISTIAN FELLOWSHIP

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022**

	£
Governance costs	
Brought forward	2,080
Legal & Professional fees	100
	<hr/>
	2,180
	<hr/>
Total resources expended	14,336
	<hr/>
Net income	39,588
	<hr/> <hr/>

This page does not form part of the statutory financial statements

NEW DIRECTION CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1161626

Accounts

REGISTERED COMPANY NUMBER: (England and Wales)
REGISTERED CHARITY NUMBER: 1161626

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
NEW DIRECTION CHRISTIAN FELLOWSHIP**

Bonna & Co
591a Holly Lane
Erdington
Birmingham
West Midlands
B24 9LU

NEW DIRECTION CHRISTIAN FELLOWSHIP
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for the Year Ended 31 March 2021

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NEW DIRECTION CHRISTIAN FELLOWSHIP

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

(England and Wales)

Registered Charity number

1161626

Registered office

61 Fox Hollies Road

Walmley

Sutton Coldfield

West Midlands

B76 2RL

Trustees

M Daley

Pastor

N Brown

Pastor

V Stewart

Pastor

Company Secretary

Independent examiner

Stephen Bonna

Bonna & Co

591a Holly Lane

Erdington

Birmingham

West Midlands

B24 9LU

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 4 June 2021 and signed on its behalf by:

M Daley - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEW DIRECTION CHRISTIAN FELLOWSHIP**

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages three to nine.

Responsibilities and basis of report

As the charity's trustees (and also the 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 386 of the Companies Act 2006; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Stephen Bonna
Bonna & Co
591a Holly Lane
Erdington
Birmingham
West Midlands
B24 9LU

Date:

NEW DIRECTION CHRISTIAN FELLOWSHIP

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021**

		2021	2020
		Unrestricted	Total
		fund	funds
		£	£
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		23,208	56,750
Investment income	2	387	984
Total incoming resources		23,595	57,734
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income	3	6,474	20,747
NET INCOMING RESOURCES		17,121	36,987
RECONCILIATION OF FUNDS			
Total funds brought forward		282,118	245,131
TOTAL FUNDS CARRIED FORWARD		299,239	282,118

The notes form part of these financial statements

NEW DIRECTION CHRISTIAN FELLOWSHIP

BALANCE SHEET

At 31 March 2021

		2021	2020
		Unrestricted	Total
		fund	funds
		£	£
FIXED ASSETS	Notes		
Tangible assets	6	3,523	3,876
CURRENT ASSETS			
Debtors	7	5,605	6,194
Cash at bank and in hand	8	290,771	273,788
		<hr/>	<hr/>
		296,376	279,982
CREDITORS			
Amounts falling due within one year	9	(660)	(1,740)
NET CURRENT ASSETS		<hr/>	<hr/>
		295,716	278,242
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<hr/>	<hr/>
		299,239	282,118
NET ASSETS		<hr/>	<hr/>
		299,239	282,118
FUNDS			
Unrestricted funds	10	299,239	282,118
TOTAL FUNDS		<hr/>	<hr/>
		299,239	282,118

The notes form part of these financial statements

NEW DIRECTION CHRISTIAN FELLOWSHIP

BALANCE SHEET - CONTINUED

At 31 March 2021

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 4 June 2021 and were signed on its behalf by:

M Daley -Trustee

NEW DIRECTION CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

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

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	387	984

NEW DIRECTION CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2021**

3. COSTS OF GENERATING VOLUNTARY INCOME

	2021	2020
	£	£
Rent	2,589	8,860
Insurance	248	325
Telephone	-	237
Postage and stationery	-	300
Sundries	100	-
Gifts and donations	2,524	3,424
Support costs	1,013	7,601
	<u>6,474</u>	<u>20,747</u>

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	2,988	2,635
Rent	2,589	8,860
	<u>2,988</u>	<u>8,860</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020 .

6. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2020 and 31 March 2021	<u>6,511</u>
DEPRECIATION	
Charge for year	<u>2,988</u>
NET BOOK VALUE	
At 31 March 2021	<u><u>3,523</u></u>
At 31 March 2020	<u><u>6,511</u></u>

NEW DIRECTION CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2021**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	-	89
Other debtors	<u>5,605</u>	<u>6,105</u>
	<u><u>5,605</u></u>	<u><u>6,194</u></u>

8. CASH AT BANK AND IN HAND

	2021	2020
	Total funds £	Total funds £
Cash in hand	58	58
Bank account no. 1	34,479	28,986
Bank deposit account	<u>256,234</u>	<u>244,744</u>
Total	<u><u>290,771</u></u>	<u><u>273,788</u></u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	<u>660</u>	<u>1,740</u>

10. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	282,118	17,121	299,239
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>282,118</u></u>	<u><u>17,121</u></u>	<u><u>299,239</u></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	23,595	(6,474)	17,121
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>23,595</u></u>	<u><u>(6,474)</u></u>	<u><u>17,121</u></u>

NEW DIRECTION CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2021

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted Funds			
General fund	245,131	36,987	282,118
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>245,131</u>	<u>36,987</u>	<u>282,118</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,734	(20,747)	36,987
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>57,734</u>	<u>(20,747)</u>	<u>36,987</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	245,131	54,108	299,239
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>245,131</u>	<u>54,108</u>	<u>299,239</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,329	(27,221)	54,108
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>81,329</u>	<u>(27,221)</u>	<u>54,108</u>

NEW DIRECTION CHRISTIAN FELLOWSHIP

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021**

	2021 £	2020 £
INCOMING RESOURCES		
Voluntary income		
Tithes and Offerings	18,406	50,455
Donations	4,802	6,295
	<hr/>	<hr/>
	23,208	56,750
Investment income		
Deposit account interest	387	984
	<hr/>	<hr/>
Total incoming resources	23,595	57,734
 RESOURCES EXPENDED		
Costs of generating voluntary income		
Rent	2,589	8,860
Insurance	248	325
Telephone	-	237
Postage and stationery	-	300
Sundries	100	-
Gifts and donations	2,524	3,424
	<hr/>	<hr/>
	5,461	13,146
Support costs		
Human resources		
Catering	-	1,534
Flowers	-	51
Repairs & Renewals	-	57
Church conference	-	481
	<hr/>	<hr/>
	-	2,123
Other		
Travelling	-	2,979
Plant and machinery	175	542
Fixtures and fittings	128	172
Computer equipment	50	45
	<hr/>	<hr/>
	353	3,738
Other 4		
Accountancy	660	1,740
	<hr/>	<hr/>
Total resources expended	6,474	20,747

This page does not form part of the statutory financial statements

NEW DIRECTION CHRISTIAN FELLOWSHIP
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	2021 £	2020 £
Net income	<u><u>17,121</u></u>	<u><u>36,987</u></u>

This page does not form part of the statutory financial statements