

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
	Notes	£	£
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
	Notes	£	£
FIXED ASSETS			
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)
		<hr/>	<hr/>
NET CURRENT ASSETS		295,716	278,242
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		299,239	282,118
		<hr/>	<hr/>
NET ASSETS		299,239	282,118
		<hr/>	<hr/>
FUNDS	10		
Unrestricted funds		299,239	282,118
		<hr/>	<hr/>
TOTAL FUNDS		299,239	282,118
		<hr/>	<hr/>

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>3,523</u>
At 31 March 2020	<u>6,511</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	5,605	6,105
	<u>5,605</u>	<u>6,194</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	256,234	244,744
	<u>290,771</u>	<u>273,788</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

10. MOVEMENT IN FUNDS

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

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

	Incoming	Resources	Movement in
	resources	expended	funds
	£	£	£
Unrestricted funds			
General fund	23,595	(6,474)	17,121
	<u>23,595</u>	<u>(6,474)</u>	<u>17,121</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
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
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
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
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 £
	<hr/>	<hr/>
Net income	<u>17,121</u>	<u>36,987</u>

This page does not form part of the statutory financial statements