

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

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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
		337,418
CREDITORS		
Amounts falling due within one year	9	(1,360)
NET CURRENT ASSETS		336,058
TOTAL ASSETS LESS CURRENT LIABILITIES		339,307
NET ASSETS		339,307
FUNDS	10	
Unrestricted funds		339,307
TOTAL FUNDS		339,307

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.

The notes form part of these financial statements

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	1,940	1,239	70	3,249
	<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	At
	£	in funds	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
	<hr/>
	53,820

Investment income

Deposit account interest	104
	<hr/>

Total incoming resources	53,924
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EXPENDITURE

Raising donations and legacies

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

Other trading activities

Bank interest	13
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Support costs

Management

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

Human resources

Catering	247
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Other

Travelling	1,123
Plant and machinery	304
Fixtures and fittings	180
Computer equipment	40
	<hr/>
	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/>

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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

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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)
NET CURRENT ASSETS		<hr/> 336,058
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 339,307
NET ASSETS		<hr/> 339,307
FUNDS	10	
Unrestricted funds		339,307
TOTAL FUNDS		<hr/> 339,307

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.

The notes form part of these financial statements

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	1,940	1,239	70	3,249
	<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	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>
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
	<hr/>
	53,820

Investment income

Deposit account interest	104
	<hr/>

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
	<hr/>
	10,244

Other trading activities

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

Support costs

Management

Repairs and renewals	5
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Human resources

Catering	247
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Other

Travelling	1,123
Plant and machinery	304
Fixtures and fittings	180
Computer equipment	40
	<hr/>
	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/>

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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
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NEW DIRECTION CHRISTIAN FELLOWSHIP

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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).

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(England and Wales)

Registered Charity number

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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)
NET CURRENT ASSETS		<hr/> 336,058
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 339,307
NET ASSETS		<hr/> 339,307
FUNDS	10	
Unrestricted funds		339,307
TOTAL FUNDS		<hr/> 339,307

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.

The notes form part of these financial statements

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	1,940	1,239	70	3,249
	<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	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>
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
	<hr/>
	53,820

Investment income

Deposit account interest	104
	<hr/>

Total incoming resources	53,924
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EXPENDITURE

Raising donations and legacies

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

Other trading activities

Bank interest	13
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Support costs

Management

Repairs and renewals	5
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Human resources

Catering	247
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Other

Travelling	1,123
Plant and machinery	304
Fixtures and fittings	180
Computer equipment	40
	<hr/>
	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