

**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**

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

The notes form part of these financial statements

# NEW DIRECTION CHRISTIAN FELLOWSHIP

## BALANCE SHEET 31 March 2023

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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**

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

**4. NET INCOME/(EXPENDITURE)**

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

	<b>2023</b>	2022
	£	£
Depreciation - owned assets	<b>-</b>	3,512
Rent	<b>8,745</b>	6,121
	<u><b>8,745</b></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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	53,820
Investment income	104
<b>Total</b>	<u>53,924</u>
<b>EXPENDITURE ON</b>	
Raising funds	14,336
<b>NET INCOME</b>	<u>39,588</u>
<b>RECONCILIATION OF FUNDS</b>	
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 £
<b>COST</b>				
At 1 April 2022 and 31 March 2023	<u>4,569</u>	<u>2,417</u>	<u>689</u>	<u>7,675</u>
<b>DEPRECIATION</b>				
At 1 April 2022 and 31 March 2023	<u>2,001</u>	<u>1,313</u>	<u>636</u>	<u>3,950</u>
<b>NET BOOK VALUE</b>				
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**

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

**9. CASH AT BANK AND IN HAND**

	<b>2023</b>	<b>2022</b>
	Total funds £	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**

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

**11. MOVEMENT IN FUNDS**

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

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

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

**Comparatives for movement in funds**

	At 1.4.21	Net movement in funds	At
	£	£	31.3.22
<b>Unrestricted funds</b>			
General fund	299,719	39,588	339,307
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	53,924	(14,336)	39,588
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	299,719	80,705	380,424
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	110,929	(30,224)	80,705
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Tithes and Offerings	55,331	53,345
Donations	<u>5</u>	<u>475</u>
	55,336	53,820
<b>Investment income</b>		
Sundry receipts	549	-
Deposit account interest	<u>1,120</u>	<u>104</u>
	1,669	104
<b>Total incoming resources</b>	57,005	53,924
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rent	8,745	6,121
Insurance	275	498
Telephone	334	223
Postage and stationery	55	39
Sundries	47	349
Gifts and donations	<u>3,819</u>	<u>3,014</u>
	13,275	10,244
<b>Other trading activities</b>		
Bank interest	-	13
<b>Support costs</b>		
<b>Management</b>		
Repairs and renewals	-	5
<b>Human resources</b>		
Catering	100	247
<b>Other</b>		
Travelling	115	1,123
Plant and machinery	286	304
Fixtures and fittings	135	180
Computer equipment	<u>17</u>	<u>40</u>
	553	1,647
<b>Governance costs</b>		
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 £
<b>Governance costs</b>		
Brought forward	<b>1,960</b>	2,080
Legal & Professional fees	-	100
	<hr/> <b>1,960</b>	<hr/> 2,180
Total resources expended	<hr/> <b>15,888</b>	<hr/> 14,336
<b>Net income</b>	<hr/> <b>41,117</b> <hr/>	<hr/> 39,588 <hr/>

This page does not form part of the statutory financial statements