

# New Life Church, Biggin Hill

Report and Accounts  
Year ended 31 March 2023

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
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**NEW LIFE CHURCH, BIGGIN HILL**  
**CHARITY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2023**

<b>Trustees</b>	J Chambers (resigned 10 November 2022) N Hardwick J Price T Stirk G Wales D White S Turner I Smith J Wicking C Goodson (appointed 5 April 2023)
<b>Key Staff - Church Elders</b>	S Turner G Wales
<b>Governing Document</b>	CIO - Constitution dated 12 December 2016
<b>Charity Registration Number</b>	1172916
<b>Principal Address</b>	Main Road Biggin Hill TN16 3BB
<b>Independent Examiner</b>	Stephen Mathews FCA Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	National Westminster Bank plc Station Rd, Paddock Wood Tonbridge TN12 6EP

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The trustees have pleasure in submitting the Report and Accounts for the period 6<sup>th</sup> April 2022 to 31<sup>st</sup> March 2023.

Our main objectives as a church and a charity are to promote the Christian Faith in Biggin Hill, the, local community, the UK and in other Countries around the world.

Our Vision – is to make known to the local community, the love of Christ and the grace of God demonstrated in the life, death and resurrection of Jesus Christ.

Our strategy in achieving these objectives continues by:

- Gathering people from any background, any situation, any age group.
- Restoring New Testament principles via education, evangelism, caring for our local community and for people within the Church.
- Being a community committed to love and care for each other and to bring blessing to the area in which we live in response to the teachings of the Bible.
- Engaging members of the church to serve. We are blessed to have many unpaid volunteers who choose to serve our community without formal recognition. They lend their time and often their equipment freely giving to our wonderful community in “salt and light” by praying, visiting the sick, training others, organising worship events and in administration. The value and number of hours that these volunteers give is not quantifiable. We feel that it is the service of every member of our church whether employed or not in showing the unconditional love of Christ through good deeds that have a positive effect on our community.
- Contributing financially-The financial resources of the church are given by the members freely and willingly and their private assets are regularly used for the work of the church.

Public Benefit In undertaking the planning of the many activities organised during this year, we have considered the Charities Commission guidance on public benefit and in particular in relation to the guidance relating to the advancement of religion. We have sought to ensure that all our activities are available and open to all within the community in which we serve, both in the provision of services of worship and in provision of community activity and support.

## Structure, Governance and Management

The charity is a member of the Evangelical Alliance and the Baptist Union and is established within Regions Beyond - part of the Newfrontiers family of Churches. Directions relating to the charity are made by the Trustees in consultation with the Elders, who are responsible for governing the life and teaching of the church. Day-to-day decisions on expenditure and activities are decided by the staff and volunteers in charge of different areas of the church, with budgets set and monitored by the Trustees. In general, the responsibility for the appointment of Trustees rests with the Elders. New Trustees are primarily selected from the members of the church and from leaders of other local churches sharing the same vision, since this means the Trustee body is wholeheartedly involved in seeing the mission of the church worked out in practice. On being appointed, new Trustees will spend time with the existing Trustees and undertake a training course for trustees run by respected charity advisers who are involved in church and Christian charity leadership to ensure they understand their responsibilities and the legal and financial framework in which the church operates.

Responsibilities of trustees under charity law -The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. (United Kingdom Generally Accepted Accounting Practice)

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Acknowledgement

The Trustees extend their thanks for the hard work and faithful service of the Elders and those who served during this year in many ways, particularly to the staff, who have, once again, served the community of the Church. They also express their gratitude for the generosity of those supporting the objectives and vision of the Church.

## Pastor's notes for the year

This past year has continued to be a time of regathering and rebuilding following the global pandemic. Some areas of church life have really found momentum whilst other areas are still finding their way forward. It's been a real joy and privilege to see 'Stay and Play', our parent and toddler group, grow from strength to strength and our youth group starting to rebuild. However, it's also been clear that for some of the church the 'routine' and 'habit' of church attendance has changed. We've seen a significant increase in the number of guests attending our Sunday morning gatherings, mainly from within our community. People for whom this season of history has made them ask significant questions about life, death and their purpose. As a church we have been forced to consider how we meet these fresh needs from within our community.

For the leadership Team of New Life, it's been a time of building together after appointing new Elders in March 22. The eldership team went on a retreat together in January 2023 to pray and plan for the upcoming year which was an excellent 2 days together. We continue to look to invest in and develop the next generation of leaders for New Life and are excited for what this next season has in store for us. Leading a local church is never boring and rarely are there any two days the same. There are highs and lows, challenges and joys and I am so thankful that God has put a great group of people around me and the church. Our leadership team and our trustees have faithfully discharged their responsibilities and we continue to look forward to all God has planned for us.

## Church staffing

John Chambers, a dedicated trustee, stepped down after nearly 10 years of faithful service in September 2022 and we wish him well for the future. We were blessed to have Carol Goodson offer to take his place, bringing a wealth of wisdom from previous Christian charitable work. She will be formally taking up the position on 5th April 2023 with the full agreement of the elders and other trustees.

The role of our administration officer during her maternity leave, which started in February 2023, is being covered internally with existing staff members and Elders.

## Priorities Identified in 2022 and how they have progressed:

- 1) *To continue to rebuild faith and togetherness within the church and community after the pandemic:* As the national restrictions were lifted after the COVID pandemic and the Church fully reopened, it found a community that was scarred, hurting and in fear. New members started attending (some who had never been to church before); some had left and were attending other churches; some members had struggled with their faith and others were so keen to return and reconnect. The focus over the past few months has

been on “regathering” and “rediscovering” who we are as a church. There has been encouragement to “recommit” to who God is and what He wants to do in Biggin Hill through our church.

Multiple gatherings were organised (in July, November 2022, and January 2023) with bring and share lunches with the idea of welcoming anyone new to the church to meet and form bonds with people in the church family but also to reconnect those who may not have seen each other during the long isolation of the pandemic. Later in the year a “census” was taken of the members so that records could be updated and to find out where people resided on membership within the church community. This gave an opportunity to tighten our information governance, especially on social media.

- 2) *Focus on the youth with restarting youth meetings and a potential trip to Newday (if circumstances allow):* Restarting the youth meetings was a top priority with the local youth having missed out in a big way socially and spiritually over the previous 2 years. New Life youth was relaunched with a team of four new and vibrant youth leaders. Their focus is with children from school years 7-13 and is open to church members and children from the local community on Fridays evenings 7.30- 9pm. This remains a safe place for young people and their friends to hang out, have fun and get to know Jesus!

Members of the church gave a special offering to assist financially with sending eighteen young people to the Newday Christian festival in the Norfolk showground. Their enormous generosity meant that families only had to pay a small fraction of the cost (inclusive of food, accommodation, entry fee and transport). Any family that was unable to afford it at all, was covered in full. Not all the young people had families in the church – some were from the Biggin Hill community and had become involved via the Friday Youth group. Newday started a new journey in Christianity for five of the young people who were subsequently baptised at New Life Church.

A Youth Cafe was organised by our wonderful Youth leaders for the Summer and October 2022 half terms, to provide a safe meeting place for teenagers to drop in, bring friends and have a chat and to build relationships. The pool table and table tennis tables were used, and different themes given to days e.g., pizza or milkshake day!

- 3) *To restart the “Friday shoppers” group that benefited the elderly in the community allowing them to sit and have a chat with drinks and cakes after their weekly shop whilst waiting for transport home.*

It was wonderful to be able to give this service back to the community early this year.

- 4) *To be able to restart Baptisms in our Baptismal pool (that sadly had to stop due to the COVID pandemic due to health and safety reasons)*

The first baptism held in the church for 2 years was on Easter Sunday 2022 – with another five people being baptised after Newday in November 2022.

## **Other achievement and performance: -**

### **Ongoing pastoral/ outreach and discipleship groups and events-**

- **Men's Weekend away** 9-11th September- 6 men from NLC joined another fifty men from Eastbourne (King's Church) for a weekend of prayer and fellowship and fun at Carrotty Wood residential activity centre in Tonbridge.
- **10@10 zoom meetings**-these were a quick "10 minute" style check in on our private Facebook page at 10am most mornings that started during the COVID pandemic but carried on due to the popularity and ability to help those that continued in isolation after the pandemic seclusion ended. Little by little, old and new community groups started up and the need for this method of outreach lessened. They stopped finally in September 2022 having been a wonderful support to so many.
- **Magnify Group**- this group restarted in 2021 after the pandemic left many feeling broken, depressed and in need of support spiritually and psychologically. Gareth Wales (one of our Pastors) having suffered a difficult period of low mood himself in the past, felt he wanted to share his ability to help others reshape their thinking. It was remarkably successful and has continued to meet since, once a month, on a Saturday, with the group sharing their feelings and providing support to one another with prayer, discussions and challenges.
- **Home Church Groups**- like many things over the pandemic, home groups suffered due to the inability to meet in person. Some people who were not able to attend groups due to other commitments e.g., childcare, benefited from online meetings. There has been a revival in the groups during the past year with new vibrant group leaders and for those unable to attend regularly a "Big Small Group" was devised in the church so that there is always a "drop in" group to attend on a weekly basis. The groups continue to be a mixture of amiable fun, chat, support, prayer and bible study.
- Other Groups include- **Connect** - a meeting place in the church for retired members of the church and local community. Also **Rambling club, running club, Women's group, Model club, Board games club** and many others - all of which are open to local community as well as church members.
- Courses throughout 2022 included – **Freedom in Christ, Alpha Course** – (helping those wanting to know more about Christianity and answering their questions. For each course of between 5-8 members volunteers provided a hot meal.) **Marriage Course**- ( 10 couples attended a weekly course over 6 weeks.)

### **Achievements and Performance**

- **Safeguarding**- in response to changes within safeguarding standards- last year a new team of very experienced volunteers was able to update procedures and monitor them throughout the year.

- **Risk management** -In 2021 a new risk management software was obtained – since it's initial use, highlighting areas of potential concern, it has been used successfully as a risk assessment tool for all manner of events within the church.

An Action programme is underway to mitigate the major risks identified.

#### Events involving other World Nations:

- **Celebrating the Nations-** day on 23/4/22 – a day where all the nations within our church members were celebrated showing our diversity and community. Everyone was encouraged to dress in their own “national” costume and pray for their country in their own language – included were Sierra Leone, Ghana, Germany, South Africa, America, among others.
- **Ukraine appeal-** when the devastating Ukraine war began there were many in community keen to send supplies to those in need. We were visited by a Ukrainian Pastor in June 2022 for a prayer meeting -from this we were able to join with other local churches in sending blankets, sanitary products, nappies and other items to Poland where it was distributed to aid agencies taking them to Ukraine. Also, in April 2022 a very generous financial offering was given by the church community that went towards food and equipment.
- New Life Church has been partnering with **Regions Beyond** in its wider ministry across the world. Two of our Pastors, Simon Turner and Gareth Wales, participate regularly with zoom meetings with others from around the world, including Mexico, UAE, India, Africa and Australia with up to 160 people online. Gareth and his wife, Lesley, met with the global leadership team in Dubai during October to plan and participate in a local conference. The church continues to give finance regularly to support church planting and training in the UK and to support the wider international work elsewhere through the Regions Beyond charity in the UK. We continue to benefit and contribute to our Regions Beyond UK churches, offering and receiving ministry and support with regular gatherings. We met at Worthing during May and then in Birmingham in November. Simon and Gareth were asked to attend the Regions Beyond Legacy and Next Generation gathering in Africa in March - they were able to contribute to the planning for 2023 and participate in the two conferences. Additionally, Simon was able to meet up with David Ndowera, who we agreed to support during his training year in Johannesburg, ahead of returning to Malawi to plant churches.

#### Events involving the Biggin Hill Community

- NLC (October 19<sup>th</sup>) has for the past 5 years hosted the **Residents annual general meeting** – a wonderful opportunity to warmly welcome the whole community into our church.
- The Annual **Remembrance Day Service this year** was held this year at St Marks church in Biggin Hill on the 13<sup>th</sup> November with many members of New Life Church attending.



- The **Jubilee Street Party** on 3<sup>rd</sup> June volunteers from NLC entertained and served Biggin Hill with free food, games for Kids, a treasure hunt and Face painting.
- **Biggin Hill Carnival** was held on 2/7/2022- as in previous years the focus was on serving the community by providing Marshalls to help with the car parking, helping to set up and take down the stalls, serving the stall holders with hot and cold refreshments and snacks, manning an information and chat area for the Church and organising a Beat the Goalkeeper game! Each year people who live in Biggin Hill comment on how kind the servers are, and it is the perfect setting for showing God's encouragement to be like "salt and light".
- Each year NLC provides an **Alternative Halloween party** on 31<sup>st</sup> October with a Christian perspective. This year's theme was superheroes with Jesus being the ultimate Superhero!
- **Christmas Light Switch** on- was a joyful gathering held at the church for the local community. Members of the church help set up the stage and sound to host community and school choirs and other entertainment in the church car park.
- The **Christmas Eve carol service** was full with mulled wine served and merriment with a Christmas choir joining the community with lessons and carols.

#### Plans for the future

- 1) To update the Church building's boiler and electrical system.
- 2) To continue to build on gathering the community together in growing Group life.
- 3) To plan for the future of Church leadership at New Life.
- 4) To continue to help other churches in the UK and around the world with prayer and financial support.

#### Finances and Reserves

The Church finances are kept under regular review as a matter of course; our membership continued to give faithfully and generously with monthly giving averaging over £13,000 per month.

Our main operational expenditure for the period were staff costs and 'overheads' such as building maintenance and insurances. Our salary costs were actually, down from the previous year, due to a temporary reduction in staff numbers. We continued to invest in equipment to improve our capability to stream services and prayer meetings online.

We were pleased to be able to increase our outward financial support programme with regular gifts and support for mission and outreach projects in both the UK and Africa. We also took up Special Offerings for the relief effort in Ukraine and in the aftermath of the Turkey/Syria earthquake.

Our income from general Giving covered most of our Operational costs for 2022/23, with the shortfall being covered from reserves.

## **Reserves and plans for the future**

The level of general reserves is monitored regularly in conjunction with the Elders. At the end of the Financial year 2022/23, free reserves amounted to approximately £300,000.

The Trustees have set a policy of retaining sufficient reserves to cover at least 3 months general expenditure i.e., to cover the normal day to day costs of running the Church and keeping the building open. In the Financial Year 2022/23, £55,000 was considered a prudent level of general reserve to be held. However, a full review of Reserve policy is planned to be held in 2023/24 to ensure that general reserves will be sufficient so that in the event of a significant drop in funding, the Church's current activities will be able to continue, whilst consideration is given to ways in which additional funds may be raised

In the short term, we are mindful that one of our employed Pastors will be leaving in late 2023 to take over leadership of a Church in Lydney. Thus, there will be changes to the leadership team and the likely recruitment of an experienced Church leader as well as another member of staff. This will mean an increase in staff costs (early estimate is an additional £22,000 for 2023/24) but as the various staff changes planned will be taking place over a period of several months, the increases in costs will not be fully seen until the financial year 2024/25.

Our Income from General Giving may cover the forecast increase in salary costs for 2023/24 but £22,000 will be designated in the Reserves, for these extra costs, as a precaution.

Plans are also in place for new boilers to be installed at the Church building in late 2023 together with an up grade to our electrical system. Alongside that, there will be additional P.Cs purchased for staff use. We estimate the costs of these improvements and upgrades will be circa £20,000 and this amount has been designated within our Reserves for these purposes.

Looking to the longer term, there remain outline plans to use some of the remaining reserves for further church development and local church planting.

Since the end of the last Financial year, regular giving averages about £14,000 per month which continues to largely cover our operational costs. Our Reserves are strong; the Trustees thus continue to believe the Charity will be in operation and able to meet all liabilities as they fall due, for at least 12 months from the date of the signing of the 2022/23 Accounts.

### **Responsibilities of trustees under charity law**

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### ***On behalf of the Trustees:***

(signed) *Simon Turner*

Trustee Simon Turner

(signed) *Neil Hardwick*

Trustee Neil Hardwick

Date of approval of Trustee Report 15 January 2024

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**NEW LIFE CHURCH, BIGGIN HILL**  
**('the Charity')**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2022 on pages 12 to 20 following, which have been prepared on the basis of the accounting policies set out on pages 14 to 15.

**Responsibilities and basis of report**

As the charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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 Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 Mathews*

Stephen Mathews FCA  
Institute of Chartered Accountants in England and Wales

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: 17 January 2024

**NEW LIFE CHURCH, BIGGIN HILL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	217,214	105,428	322,642	281,803
Charitable activities	4	4,702	-	4,702	5,085
Other income		130	-	130	-
<b>Total income and endowments</b>		<u>222,046</u>	<u>105,428</u>	<u>327,474</u>	<u>286,887</u>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	221,578	109,935	331,513	305,816
<b>Total expenditure</b>		<u>221,578</u>	<u>109,935</u>	<u>331,513</u>	<u>305,816</u>
<b>Net income/(expenditure)</b>		468	(4,507)	(4,039)	(18,929)
<b>Transfers between funds</b>	12	-	-	-	-
<b>Net movement in funds</b>		<u>468</u>	<u>(4,507)</u>	<u>(4,039)</u>	<u>(18,929)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>300,721</u>	<u>70,922</u>	<u>371,643</u>	<u>390,571</u>
<b>Total funds carried forward</b>	12	<u>301,189</u>	<u>66,415</u>	<u>367,604</u>	<u>371,643</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 14 - 19 form part of these accounts.

**NEW LIFE CHURCH, BIGGIN HILL**

**BALANCE SHEET**

**As at 31 March 2023**

	Note	General Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>FIXED ASSETS</b>					
Tangible assets	7	11,889		11,889	13,870
		<u>11,889</u>	<u>-</u>	<u>11,889</u>	<u>13,870</u>
<b>CURRENT ASSETS</b>					
Debtors	8	47,596		47,596	42,355
Cash at bank and in hand	9	252,046	66,415	318,461	320,354
		299,642	66,415	366,057	362,710
<b>CREDITORS: Amounts falling due within one year</b>	10	10,342		10,342	4,937
<b>Net current assets / (liabilities)</b>		<u>289,300</u>	<u>66,415</u>	<u>355,716</u>	<u>357,773</u>
<b>Total assets less current liabilities</b>		<u>301,189</u>	<u>66,415</u>	<u>367,604</u>	<u>371,643</u>
<b>TOTAL NET ASSETS</b>		<u>301,189</u>	<u>66,415</u>	<u>367,604</u>	<u>371,643</u>
<b>FUND BALANCES</b>	12				
Unrestricted Funds					
General funds		170,619	-	170,619	170,151
Designated funds		130,570	-	130,570	130,570
		<u>301,189</u>	<u>-</u>	<u>301,189</u>	<u>300,721</u>
Restricted Funds		-	66,415	66,415	70,921
		<u>301,189</u>	<u>66,415</u>	<u>367,604</u>	<u>371,643</u>

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

James Wicking  
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TRUSTEE

*James Wicking*  
-----  
SIGNED

14 January 2024  
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DATE

Charity number: 1172916

The notes on page 14 - 19 form part of these accounts.

**NEW LIFE CHURCH, BIGGIN HILL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**1 Statutory Information**

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

**2 Accounting Policies**

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

**NEW LIFE CHURCH, BIGGIN HILL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £2,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 5 years
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The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

**3 Donations and legacies**

	Total 2023 £	Total 2022 £
Donations of cash and similar	258,978	234,385
Legacies receivable	10,000	-
Income tax recoverable	47,672	42,426
Other grants receivable	5,992	4,992
	<u>322,642</u>	<u>281,803</u>

**4 Charitable activities**

	Total 2023 £	Total 2022 £
Church activities	4,702	5,085
	<u>4,702</u>	<u>5,085</u>



**NEW LIFE CHURCH, BIGGIN HILL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**5 Charitable expenditure**

	Total 2023 £	Total 2022 £
<b>a Costs incurred directly on specific activities</b>		
<u>Church activity</u>		
Salaries and pastoral support	126,668	136,377
Pastoral expenses and conferences	23,572	17,792
Mission teams and travel	2,612	7,470
Evangelism	2,142	4,541
Youth work and events	7,858	2,111
Grants payable (Note 5c)	126,942	100,284
	<u>289,794</u>	<u>268,575</u>
<b>b Costs incurred on support &amp; administration</b>	Total	Total
	2023	2022
<u>Governance costs</u>	£	£
Accounts preparation and independent examiner's fee	3,600	3,600
	<u>3,600</u>	<u>3,600</u>
<u>Church activity</u>		
Property and office	25,170	22,721
Insurance	3,681	3,472
Sundry expenses	7,285	5,467
Depreciation	1,982	1,982
	<u>41,718</u>	<u>37,241</u>
<b>Total expenditure</b>	<u>331,513</u>	<u>305,816</u>

The fee payable to the independent examiner for preparing and examining the accounts is detailed above; in addition the charity paid £635 (2022: £875) and £150 (2022: £150) to Stewardship for payroll bureau and consultancy helpline membership respectively.

**c Grants payable**

	Institutions £	Individuals £	2023 £	2022 £
Mission support	26,201	16,250	42,451	24,740
Relief of poverty	8,305	87	8,391	6,560
Educational grants	75,900	-	75,900	68,809
Other grants	200	-	200	175
	<u>110,605</u>	<u>16,337</u>	<u>126,942</u>	<u>100,284</u>
<i>For 2021/22</i>	Institutions	Individuals	2022	2021
	£	£	£	£
Mission support	14,040	10,700	24,740	25,507
Relief of poverty	5,560	1,000	6,560	3,832
Educational grants	68,809	-	68,809	66,958
Other grants	175	-	175	222
	<u>88,584</u>	<u>11,700</u>	<u>100,284</u>	<u>96,518</u>

The charity's principal grants to institutions comprised:

	2023 £	2022 £
Sponsorship Dihlabeng Christian School (SDCS), South Africa	75,900	68,809
Regions Beyond UK (Church planting and relief of poverty)	26,942	14,400
Hope for tomorrow (Education and poverty relief in Burundi)	2,614	3,400
Jubilee Church Hull	-	600
Catalyst Network of Churches	1,649	-
Keystone Church, South Africa	1,200	-
Breakthrough Trust	1,200	1,200
Grants to institutions for less than £1,000 each	1,100	175
	<u>110,605</u>	<u>88,584</u>

**NEW LIFE CHURCH, BIGGIN HILL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**6 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses**

	2023	2022
	£	£
Gross wages and salaries	104,664	112,861
Social security	6,481	7,204
Pension costs	15,523	16,170
	<u>126,668</u>	<u>136,235</u>

The average monthly number of employees during the year was 3 (2022: 4). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2023
				£
Trustees:				
G Wales	37,464	-	11,863	49,327
S Turner	46,063	-	3,160	49,223
				<u>98,550</u>

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2022
				£
Trustees:				
G Wales	37,150	-	11,820	48,970
S Turner	45,750	-	3,120	48,870
				<u>97,840</u>

During the year key management received employment benefits totalling £98,550 (2022: £97,840).

G Wales and S Turner served as church leaders and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

No other trustees received employment benefits in either the current or those that acted as trustees in the preceding year.

**7 Tangible fixed assets**

	Fixtures, fittings and equipment	Vehicles	Total
	£	£	2023
			£
Cost			
At 6 April 2022	19,815	-	19,815
Additions	-	-	-
At 31 March 2023	<u>19,815</u>	<u>-</u>	<u>19,815</u>
Accumulated depreciation			
At 6 April 2022	5,945	-	5,945
Charge for the year	1,982	-	1,982
At 31 March 2023	<u>7,927</u>	<u>-</u>	<u>7,927</u>
Net book value			
At 31 March 2023	<u>11,889</u>	<u>-</u>	<u>11,889</u>
At 6 April 2022	<u>13,870</u>	<u>-</u>	<u>13,870</u>

The charity uses the building at Main Road, Biggin Hill, Kent. The charity does so on the basis of the trust deed between The London Baptist Property Board Limited and Biggin Hill Baptist Church, Kent dated 19 August 1963. The cost of repair and improvements are met by the funds of the charity.

**NEW LIFE CHURCH, BIGGIN HILL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**8 Debtors**

	2023 £	2022 £
<b>Falling due within one year:</b>		
Tax recoverable	47,596	42,355
	<u>47,596</u>	<u>42,355</u>
<b>Total debtors</b>	<u>47,596</u>	<u>42,355</u>

**9 Cash at Bank and in Hand**

	2023 £	2022 £
Cash at bank with immediate access	318,461	320,354
	<u>318,461</u>	<u>320,354</u>

**10 Creditors: liabilities falling due within one year**

	2023 £	2021 £
Trade creditors	5,423	-
Accruals	4,919	4,937
	<u>10,342</u>	<u>4,937</u>

**11 Pension commitments**

During the year employer's pension contributions totalling £15,523 (2022: £16,170) were payable to defined contribution personal pension schemes. Pension contributions of £1,319 (2022: £1,337) were owing at the balance sheet date.

**12 Funds**

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
<i>Designated Funds</i>					
Legacy	130,570	-	-	-	130,570
	<u>130,570</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>130,570</u>
<i>General Unrestricted Funds</i>	170,151	222,046	(221,578)	-	170,619
Total Unrestricted Funds	<u>300,721</u>	<u>222,046</u>	<u>(221,578)</u>	<u>-</u>	<u>301,189</u>
<i>Restricted Funds</i>					
Sponsorship Dihlabeng Christian School (SDCS)	47,565	83,985	(76,408)	-	55,141
Burundi	214	-	(214)	-	-
Regions Beyond UK Fund	1,421	12,518	(12,542)	-	1,397
Missionary support fund	15,551	7,011	(15,370)	-	7,193
Overseas church funds	773	-	(773)	-	-
Dihlabeng Church support	633	-	-	-	633
Catering van fund	469	-	-	-	469
Biggin Hill projects fund	2,627	-	(2,627)	-	-
Crisis Care	1,669	-	(87)	-	1,582
Ukraine	-	265	(265)	-	-
Turkey & Syria earthquake fund	-	1,649	(1,649)	-	-
	<u>70,921</u>	<u>105,428</u>	<u>(109,934)</u>	<u>-</u>	<u>66,415</u>
Aggregate of funds	<u>371,643</u>	<u>327,475</u>	<u>(331,512)</u>	<u>-</u>	<u>367,605</u>

**NEW LIFE CHURCH, BIGGIN HILL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

<i>Comparative figures for 2022</i>	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
Designated Funds					
Legacy	143,241	-	(12,671)	-	130,570
	143,241	-	(12,671)	-	130,570
Unrestricted general funds	192,933	187,769	(209,525)	(1,025)	170,151
	336,174	187,769	(222,196)	(1,025)	300,721
<b>Restricted Funds</b>					
Sponsorship Dihlabeng Christian School (SDCS)	47,366	74,043	(73,844)	-	47,565
Burundi	214	-	-	-	214
Regions Beyond UK Fund	1,421	-	-	-	1,421
Missionary support fund	1	25,076	(9,526)	-	15,551
Overseas church funds	773	-	-	-	773
Dihlabeng Church support	508	-	-	125	633
Catering van fund	469	-	-	-	469
Biggin Hill projects fund	2,627	-	-	-	2,627
Crisis Care	1,018	-	(250)	900	1,669
	54,398	99,119	(83,619)	1,025	70,921
Aggregate of funds	390,572	286,888	(305,815)	-	371,643

**Designated funds**

The Legacy fund is a designated fund set aside from legacies received. Amounts held are for major long term projects

**Restricted funds**

Sponsorship Dihlabeng Christian School (SDCS) fund is for sponsorship of children who are unable to afford schooling for education at Dihlabeng School in South Africa

The Regions Beyond fund is for the support of projects and church planting under the auspices of the Regions Beyond family of churches. The funds are normally granted to Regions Beyond UK (registered charity number 1152827).

The Biggin Hill projects fund is for projects associated with refurbishing and improving the church's premises.

The purpose of the Crisis Care fund is to support local people experiencing problems in the current financial crises.

The Missionary Support Fund is to assist funding of mission workers in the UK and abroad.

All other funds arise from offerings and other gifts for specific projects as indicated by the fund name.

**13 Transactions with related parties**

During the year the charity:

- a) received donations totalling £34,388 (2022: £33,634) from related parties (which includes trustees, anyone closely connected to them and key management).
- b) paid no expenses (2022: £nil) to trustees whilst carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

**14 Change of accounting date**

The charity has changed its accounting date from 5 April to 31 March, and therefore the figures in these accounts cover the period from 6 April 2022 to 31 March 2023. The change in date has had no material impact on the numbers in these accounts and therefore the numbers for the prior year have not been restated.

**NEW LIFE CHURCH, BIGGIN HILL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
	Note	2023	2022	2023	2022	2023	2022	2023	2022
		£	£	£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations and legacies	3	207,214	182,684	10,000	-	105,428	99,119	322,642	281,803
Other charitable activities	4	4,702	5,085			-	-	4,702	5,085
Other income		130	-			-	-	130	-
<b>Total income and endowments</b>		<b>212,046</b>	<b>187,769</b>	<b>10,000</b>	<b>-</b>	<b>105,428</b>	<b>99,119</b>	<b>327,474</b>	<b>286,887</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	5	221,578	209,525	-	12,671	109,935	83,619	331,513	305,816
<b>Total Expenditure</b>		<b>221,578</b>	<b>209,525</b>	<b>-</b>	<b>12,671</b>	<b>109,935</b>	<b>83,619</b>	<b>331,513</b>	<b>305,816</b>
<b>Net gains/(losses) on investments</b>								-	-
<b>Net income/(expenditure)</b>		<b>(9,532)</b>	<b>(21,757)</b>	<b>10,000</b>	<b>(12,671)</b>	<b>(4,507)</b>	<b>15,499</b>	<b>(4,039)</b>	<b>(18,929)</b>
<b>Transfers between funds</b>	12	-	(1,025)			-	1,025	-	-
<b>Net movement in funds</b>		<b>(9,532)</b>	<b>(22,782)</b>	<b>10,000</b>	<b>(12,671)</b>	<b>(4,507)</b>	<b>16,524</b>	<b>(4,039)</b>	<b>(18,929)</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		170,151	192,933	130,570	143,241	70,922	54,398	371,643	390,572
<b>Total funds carried forward</b>	12	<b>160,619</b>	<b>170,151</b>	<b>140,570</b>	<b>130,570</b>	<b>66,415</b>	<b>70,922</b>	<b>367,604</b>	<b>371,643</b>