

New Life Church, Biggin Hill

Report and Accounts
Year ended 31 March 2024

Stewardship 
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1 Lamb's Passage, London EC1Y 8AB
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NEW LIFE CHURCH, BIGGIN HILL
CHARITY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024

Trustees	N Hardwick J Price T Stirk (resigned 25 January 2024) G Wales D White S Turner I Smith J Wicking C Goodson (appointed 5 April 2023)
Key Staff - Church Elders	S Turner G Wales Until 31 December 2023
Governing Document	CIO - Constitution dated 12 December 2016
Charity Registration Number	1172916
Principal Address	Main Road Biggin Hill TN16 3BB
Independent Examiner	Stephen Mathews FCA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	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 1st April 2023 to 31st March 2024.

Our main objectives as a church and a charity are to promote the Christian Faith in Biggin Hill, 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, and 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.

Acknowledgment

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

In summary, 2023/24 saw a number of significant moments for us as a church which were both exciting, because they affirmed part of our mission to be a resourcing church, but also brought with them some of the challenges that change presents.

We are an evangelical Church built upon apostolic and prophetic foundations to display and express the love and grace of God to the community around us. We are committed to worship, prayer, evangelism, discipleship and maintaining an environment where all can grow in their Christian faith.

We believe the Bible is entirely relevant to today's troubled world and gives us the only hope for the future and eternal life to all who call on the name of the Lord Jesus

Our leadership team and our trustees have faithfully discharged their responsibilities during the last year and we continue to look forward to all God has planned for us.

Specifically, we report as follows

Church staffing – Trustees and Paid Staff

- Theresa Stirk resigned as a Trustee in January 2024 after 7 years of service. We thank her for her dedicated support and input over these years.
- A long standing Church Leader, left us in December 2023 to lead Kings Arms Church, Lydney, in the Forest of Dean. We gratefully acknowledge the dedicated service he and his wife have given the church in Biggin Hill; our level of thanks and gratitude do not do it justice. His exemplary faith and dedication as an Elder, worship leader, supporter of the church, and the wider Biggin Hill community has been outstanding. He will be greatly missed by all .
- In September 2023 we appointed our first Pastoral Community Outreach Leader , working full time and based at the church building, to provide an important link between the church and our community. Already much important groundwork has been laid in this area and we are excited about the opportunities this will bring, to strengthen our relationship with our local community.
- Our Administrative Support Assistant , returned from maternity leave in February 2024 to work part-time. Previously, she had been employed full-time. She has settled down well since her return and we are seeing the benefits as she takes on more of the day to day administrative tasks.
- In November 2023, we welcomed back our former intern who together with his wife had served Dihlabeng Christian Church in Clarens, South Africa for 2 years. We have re-employed him temporarily, in an administrative/pastoral role. We anticipate that he and his wife will move onto a church leadership role sometime in the near future. In the meantime, we are grateful for the many skills and talents he brings to serving in our church.
- In March 2024, and to fill a vacancy in the core Leadership team, we were pleased to recruit an experienced Church leader who joined us from Apex church on the Isle of Wight. His many years in church leadership will bring a wealth of knowledge and skill to the team and the community at NLC.

Priorities Identified in 2022 - 2023 report and how they have progressed:

- 1) *To update the church building's boiler and electrical systems:* Throughout the year work has been carried out and completed to replace the Church's boilers and overhaul the heating system. Likewise, there has been a complete overhaul and maintenance of the building's electrical systems. All certification has been updated.
2. *To continue to build on gathering the community together in growing group life:* We began the year with three active cell groups meeting during the week in homes. Augmenting these smaller groups, the 'Big Small Group' which began in the summer of 2023, has continued to be well attended and provides a mid-week focus for teaching, discipleship, friendship and a place for new people to get to know each other and experience more of church life. This has been a successful venture, being more fluid and less personal than a home cell group.
3. *To plan for the future of leadership at NLC:* We continue to grow our leadership team and to build into the training and equipping of those in whom we recognize the potential for leadership, at all stages and ages.
4. *To continue to help other churches in the UK and around the world with prayer and financial support:* in 2023/2024 these support projects have included,
 - Grace City Church, Birmingham. We have provided financial support and overall guidance to this newly planted Church.
 - We were pleased to support (financially) the leadership training for a new Pastor to equip him to lead the Lakeland Church in Malawi.
 - Support to our wider family of churches through Regions Beyond. We provide a regular grant to Regions Beyond UK, to help with Church planting and leadership training in the UK. We take up a Special Offering each year to help with Overseas Church planting and development, particularly in poorer nations.

Other achievements and performance: -

Ongoing pastoral/ outreach and discipleship groups and events-

- **Weekly Worship** – Each Sunday, we gather to worship at the Church building. Our services are open to all the community and include prayer and worship, the spoken Word, Youth and Childrens' Ministry and a time for fellowship.
- **Family Meetings** – Two meetings were held during the year, to provide the membership with progress updates on our plans, vision and finances.
- **Fortify Men's Breakfast** – we hosted several Men's breakfast events with guest speakers and testimony, including on one occasion the ex-boxer Nigel Benn who spoke on his journey of faith. Each event focused on a different aspect of the role of men, for example as, single individuals, husbands, fathers etc. These events were open to the wider community and provided an opportunity for Church members to invite friends and relatives.
- **Magnify Groups** – These study groups have focused this year on: **Theology**, a 10 week course led by our Pastoral Assistant. **Renewing Your Mind**, a once a month group meeting to give biblical teaching and discussion on aspects and problems connected to Mental Health.

- **Small Groups** – our Small Groups have continued to run with 3 main groups meeting in homes during the week, with the addition of the ‘Big Small Group’ meeting at the main church building on Wednesday evenings.
- **Together ’23** – Over the August 2023 Bank Holiday weekend, as a church, we attended the Together ’23 camp at Ardingly Show Ground, in Sussex. This was organized by Hope Church, Bromley, and brought together the churches within our local sphere of Regions Beyond, UK (RBUK). It was a wonderful time of praise and worship.
- **Stay and Play** – this is a new group on a Friday morning aimed at mothers and toddlers, which has been instigated by some of our young mothers. Open to the wider community, It has proved so popular that we have had to move the group to the main church building to give sufficient room for all the children, mothers, grandparents and carers who attend.
- **Greg Downes** – in April 2023 Rev. Greg Downes from Kingfisher Ministries spent a weekend with us providing training to help better equip us to spread God’s love for this world.
- **Youth Group and Newday** – Our Youth Group, meet on a Friday evening, and for teaching on Sunday mornings. It has continued to grow, providing a much needed, secure place for those aged 11 – 18 to meet and share time together. In August 2023 a number of our young people (plus a few from other fellowships) and our youth leaders, attended Newday, the young people’s evangelistic outreach camp, in Norwich. This was a marvelous opportunity for them to encounter God in a personal way, whilst doing life together and having a lot of fun. We are grateful to our youth leaders, and others who gave up time to go with them and serve in this way. In January 2024 a further weekend away, at a residential centre in Ashdown Forest, was organised with the intention of building on the experiences and gospel seeds sown in their young lives during New Day.
- Other Groups include- **Connect** – a meeting place in the church for retired members of the church and local community.
- Courses throughout 2023/24 have included **The Alpha Course** – helping those wanting to know more about Christianity and answering their questions. 7 people attended the course run in October ’23, which included a home cooked meal. Of those 7, 5 made a commitment to Christ, with 3 of them being baptised on March 31st 2024.

Administration and Maintenance

- **Policies** – We have continued with the general revision and review of all church policies, prioritising **Safeguarding** and **Risk Management**, including **Health and Safety**.
- **First Aid** – In July 2023 we ran a First Aid Course which qualified 20 of our church members who work/volunteer in activities operating throughout our church calendar.
- **Boilers and Electrics** – As planned, our church boilers have been replaced and maintenance carried out on the heating and water systems. Our complete electrical system has been overhauled and improved. All certification has been updated.
- **Re configuring of Rooms** – We have changed the layout and use of some of our smaller internal rooms, giving better working space for our staff, better functionality and safer storage of tables, screens etc. The alterations to the front office have enabled a more visible presence of staff at the front of the building, providing accessible contact with members of the community.

Events involving other World Nations:

- **Sponsorship Support for Dihlabeng Christian School, South Africa**– New Life Church has had a long association with Dihlabeng Christian School in Clarens, SA, We continue to administer financial support for the school through the UK Sponsorship Programme which facilitates funds from over 80 sponsors, and other donations and contributions. Visits are made to the school at least annually and regular contact is maintained via online technology.
- **Partnering with Regions Beyond** – We pride ourselves as being a local Church but with an International vision. In the latter regard, we partner with **Regions Beyond** – a world wide ‘family’ of Churches, as we believe more is achieved by working together. Through this Global network we have been able to help finance church planting and leadership training in developing nations across the world. Via Regions Beyond UK, we give finance regularly to support church planting and training in the UK.
- **‘Hope for Tomorrow’ Burundi** - We provided regular financial grants to the ‘Hope for Tomorrow Global’ charity ,which works with the largely destitute community in Burundi to help lift them out of poverty and empower them towards self sufficiency .

Events involving the Biggin Hill Community

We continually seek to understand the needs of the surrounding community and how we can actively engage with them.

- We again hosted the Residents annual general meeting – a wonderful opportunity to warmly welcome the whole community into our church building.
- The Annual Remembrance Day Service was held this year at St Mark’s church in Biggin Hill on the 12th November with many members of New Life Church attending.
- Our Friday Shopping service in conjunction with Biggin Hill Community Care, is well attended and open to local elderly people. They are provided with transport, assistance with their shopping in the supermarket next door to our building, refreshments and a chance to sit and chat with each other.
- **Biggin Hill Carnival** was held in July 2023 – once again we helped serve the wider 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 favorably on how well we serve them and it is the perfect setting for showing God’s encouragement to be like “salt and light”.
- **Christmas Light Switch On** – We hosted the annual Christmas Lights Switch On ceremony at the end of November 2023. We included a wonderful Christmas Grotto and a ‘walk-through’ Christmas experience, both of which were staged in our church building. The event was well supported by the local community and we received much positive feedback
- **Christmas Eve Carol Service and Christmas Day Service** – both services were well attended and full of joy, as we celebrated together the full meaning of the Christmas Season.

- **Music Quiz Night** – in January 2024 we ran a Music Quiz Night, with a fish and chip supper, to raise funds for our young people to attend Newday, later in the year. This was well supported by both church and members of the community.
- **Westerham Food Bank** - this necessary service has continued to be supported both practically and financially by NLC through 2023/2024.

Other Church Events

- **Baptisms** – We had the pleasure of baptizing people on two occasions during the year. A total of 10 people were baptised across the two services.
- **June '23** – we held a dedication service for a young family with their first child.
- **January '24** – We held a Week of Prayer, meeting together each evening to pray for our Church, our local Community and issues in the wider world.
- **Come Dine With Us** – In March '24 we experimented with a new way to bring members of the church together and help them get to know each other better, by hosting 'Come Dine With Us', This was an evening set across various houses with people meeting to share a simple meal with others whom they didn't know particularly well beforehand. This proved to be a lot of fun and a simple but effective way to bring people together, especially those who are new to church or living on their own.

Plans for the future

1. To continue to build our Home Group network to help gather the community together in small groups to hear and study the Good news of The Bible
2. To plan for the future of Church leadership at New Life and intentionally look to bring through the younger generation. This will help us meet the changing needs of Society and increase our meaning and relevance in today's world. We intend to recruit an intern for training and equipping for one year, starting September 2024.
3. Through our partnership with Regions Beyond, we will continue to help other churches in the UK and around the world, with prayer, financial support and active mentoring.
4. To continue to engage with the local Community in order to understand and meet their needs for spiritual guidance
5. To engage and empower our membership to help achieve our vision and strategy. We will actively encourage members to participate fully in church activities and take on volunteer roles to help serve the Church and develop their own gifts.

Finances and Reserves

The Church finances are kept under regular review; during the financial year, our membership continued to give faithfully and generously and our Income from such donations saw an increase of approximately £17,000 from the previous Financial period.

Our main operational expenditure for the period were staff costs and 'overheads' such as building maintenance and insurances. In line with planned staff changes (see Pastor's Notes) our salary costs increased but this increase had been budgeted for and was in line with forecasts. We have invested in our building with major upgrades to the heating, water and electrical systems undertaken.

We were pleased to be able to increase our outward financial support programme with regular gifts and support for mission, outreach and community projects in both the UK and Africa.

Our income covered most of our operational costs for 2023/24, with the shortfall being covered from reserves.

At the end of the Financial year 2023/24, free reserves amounted to approximately £265,000.

The Trustees 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.

At the end of the Financial Year 2023/24, our Reserves Policy was fully reviewed and a more conservative view was taken. It was agreed to increase our level of general reserves to £90,000 . Going forward, we will continue to review this figure regularly in conjunction with the Elders.

Currently there are no plans for large scale capital expenditure although we intend to upgrade the Church Sound system in the autumn of 2024. In the longer term we have faith that opportunities will arise for Church planting.

Since the end of the financial year 2023/24, regular Giving from Church members averages about £14,000 per month which largely covers 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 2023/24 Accounts.

On behalf of the Trustees:

(signed) *S Turner*
S.Turner (Jan.10. 2025 12:03 GMT).....

Trustee: Simon Turner

(signed) *Neil Hardwick*
Neil Hardwick (Jan.10. 2025 12:10 GMT).....

Trustee: Neil Hardwick

Date of approval of Trustee Report Jan 10, 2025

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 2024 on pages 11 to 19 following, which have been prepared on the basis of the accounting policies set out on pages 13 to 14.

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 (Jan 16, 2025 11:38 GMT)

Stephen Mathews FCA
Institute of Chartered Accountants in England and Wales

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Jan 16, 2025

NEW LIFE CHURCH, BIGGIN HILL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	226,137	119,261	345,398	322,642
Charitable activities	4	9,176	-	9,176	4,702
Other income		439	-	439	130
Total income and endowments		235,752	119,261	355,013	327,474
EXPENDITURE ON:					
Charitable activities	5	271,590	125,832	397,422	331,513
Total expenditure		271,590	125,832	397,422	331,513
Net income/(expenditure)		(35,838)	(6,571)	(42,409)	(4,039)
Transfers between funds	12	(272)	272	-	-
Net movement in funds		(36,110)	(6,299)	(42,409)	(4,039)
Reconciliation of funds:					
Total funds brought forward		301,189	66,415	367,604	371,643
Total funds carried forward	12	265,079	60,116	325,195	367,604

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 13 - 18 form part of these accounts.

NEW LIFE CHURCH, BIGGIN HILL

BALANCE SHEET

As at 31 March 2024

	Note	General Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	7	9,907		9,907	11,889
		<u>9,907</u>	<u>-</u>	<u>9,907</u>	<u>11,889</u>
CURRENT ASSETS					
Debtors	8	51,931		51,931	47,596
Cash at bank and in hand	9	218,039	60,116	278,155	318,461
		269,970	60,116	330,086	366,057
CREDITORS: Amounts falling due within one year	10	14,798		14,798	10,342
Net current assets / (liabilities)		<u>255,172</u>	<u>60,116</u>	<u>315,288</u>	<u>355,716</u>
Total assets less current liabilities		<u>265,079</u>	<u>60,116</u>	<u>325,195</u>	<u>367,604</u>
TOTAL NET ASSETS		<u>265,079</u>	<u>60,116</u>	<u>325,195</u>	<u>367,604</u>
FUND BALANCES	12				
Unrestricted Funds					
General funds		131,668	-	131,668	170,619
Designated funds		133,411	-	133,411	130,570
		<u>265,079</u>	<u>-</u>	<u>265,079</u>	<u>301,189</u>
Restricted Funds		-	60,116	60,116	66,415
		<u>265,079</u>	<u>60,116</u>	<u>325,195</u>	<u>367,604</u>

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

TRUSTEE: James Wicking

SIGNED: J Wicking
J Wicking (Jan 10, 2025 13:30 GMT)

DATE: Jan 10, 2025

Charity number: 1172916

The notes on page 13 - 18 form part of these accounts.

NEW LIFE CHURCH, BIGGIN HILL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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 2024 £	Total 2023 £
Donations of cash and similar	275,992	258,978
Legacies receivable	10,000	10,000
Income tax recoverable	54,156	47,672
Other grants receivable	5,250	5,992
	<u>345,398</u>	<u>322,642</u>

4 Charitable activities

	Total 2024 £	Total 2023 £
Church activities	9,176	4,702
	<u>9,176</u>	<u>4,702</u>

NEW LIFE CHURCH, BIGGIN HILL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

5 Charitable expenditure

	Total 2024 £	Total 2023 £
a Costs incurred directly on specific activities		
<u>Church activity</u>		
Salaries and pastoral support	144,003	126,668
Pastoral expenses and conferences	24,312	23,572
Mission teams and travel	5,125	2,612
Evangelism	3,207	2,142
Youth work and events	15,259	7,858
Grants payable (Note 5c)	145,654	126,942
	<u>337,560</u>	<u>289,794</u>
b Costs incurred on support & administration	Total 2024 £	Total 2023 £
<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	42,092	25,170
Insurance	4,028	3,681
Sundry expenses	8,159	7,285
Depreciation	1,982	1,982
	<u>59,861</u>	<u>41,718</u>
Total expenditure	<u>397,421</u>	<u>331,513</u>

The fee payable to the independent examiner for preparing and examining the accounts is detailed above; in addition the charity paid £756 (2023: £635) and £150 (2023: £150) to Stewardship for payroll bureau and consultancy helpline membership respectively.

c Grants payable

	Institutions £	Individuals £	2024 £	2023 £
Mission support	47,156	12,250	59,406	42,451
Relief of poverty	13,556	480	14,036	8,391
Educational grants	70,976	-	70,976	75,900
Other grants	1,235	-	1,235	200
	<u>132,924</u>	<u>12,730</u>	<u>145,654</u>	<u>128,942</u>
<i>For 2022/23</i>	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>

The charity's principal grants to institutions comprised:

	2024 £	2023 £
Sponsorship Dihlabeng Christian School (SDCS), South Africa	70,776	75,900
Regions Beyond UK (Church planting and relief of poverty)	35,479	26,942
Kings Arms Lydney	12,000	-
Hope for tomorrow (Education and poverty relief in Burundi)	7,469	2,614
Biggin Hill Friends of the Parks	1,000	-
Catalyst Network of Churches	-	1,649
Keystone Church, South Africa	3,600	1,200
Breakthrough Trust	200	1,200
Grants to institutions for less than £1,000 each	2,400	1,100
	<u>132,924</u>	<u>110,605</u>

NEW LIFE CHURCH, BIGGIN HILL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

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

	2024	2023
	£	£
Gross wages and salaries	121,372	104,664
Social security	7,999	6,481
Pension costs	14,594	15,523
	<u>143,965</u>	<u>126,668</u>

The average monthly number of employees during the year was 4 (2023: 3). 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. Gareth Wales was part of key management until he resigned at the end of December 2023. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2024
				£
Trustees:				
G Wales	29,491	-	8,993	38,484
S Turner	48,479	-	3,335	51,814
				<u>90,298</u>

The following amounts were payable in the previous year:

	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>

During the year key management received employment benefits totalling £90,298 (2023: £98,550).

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
	£	£	2024
			£
Cost			
At 1 April 2023	19,815	-	19,815
Additions	-	-	-
At 31 March 2024	<u>19,815</u>	<u>-</u>	<u>19,815</u>
Accumulated depreciation			
At 1 April 2023	7,926	-	7,926
Charge for the year	1,982	-	1,982
At 31 March 2024	<u>9,908</u>	<u>-</u>	<u>9,908</u>
Net book value			
At 31 March 2024	<u>9,907</u>	<u>-</u>	<u>9,907</u>
At 1 April 2023	<u>11,889</u>	<u>-</u>	<u>11,889</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 2024

8 Debtors

	2024 £	2023 £
Falling due within one year:		
Tax recoverable	51,931	47,596
	<u>51,931</u>	<u>47,596</u>
Total debtors	<u>51,931</u>	<u>47,596</u>

9 Cash at Bank and in Hand

	2024 £	2023 £
Cash at bank with immediate access	278,155	318,461
	<u>278,155</u>	<u>318,461</u>

10 Creditors: liabilities falling due within one year

	2024 £	2021 £
Trade creditors	10,381	5,423
Accruals	4,417	4,919
	<u>14,798</u>	<u>10,342</u>

11 Pension commitments

During the year employer's pension contributions totalling £15,594 (2023: £15,523) were payable to defined contribution personal pension schemes. Pension contributions of £817 (2023: £1,319) were owing at the balance sheet date.

12 Funds

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

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
<i>Designated Funds</i>					
Legacy	130,570	10,000	(7,159)	-	133,411
	<u>130,570</u>	<u>10,000</u>	<u>(7,159)</u>	<u>-</u>	<u>133,411</u>
<i>General Unrestricted Funds</i>	170,619	225,752	(264,431)	(272)	131,668
Total Unrestricted Funds	<u>301,189</u>	<u>235,752</u>	<u>(271,590)</u>	<u>(272)</u>	<u>265,079</u>
<i>Restricted Funds</i>					
Sponsorship Dihlabeng Christian School (SDCS)	55,141	71,438	(73,694)	633	53,519
Burundi	-	-	-	-	-
Regions Beyond UK Fund	1,397	21,959	(19,740)	-	3,616
Regions Beyond India Fund	-	2,725	(2,725)	-	-
Missionary support fund	7,193	-	(7,193)	-	-
Overseas church funds	-	-	-	-	-
Dihlabeng Church support	633	-	-	(633)	-
Catering van fund	469	-	-	-	469
Biggin Hill projects fund	-	-	-	-	-
Crisis Care	1,582	-	(590)	-	992
Ukraine	-	-	-	-	-
Warm Space Fund	-	500	-	-	500
2023 Special Offering fund	-	6,042	(5,022)	-	1,020
2024 Mission fund	-	16,597	(16,869)	272	-
	<u>66,415</u>	<u>119,261</u>	<u>(125,831)</u>	<u>272</u>	<u>60,116</u>
Aggregate of funds	<u>367,605</u>	<u>355,013</u>	<u>(397,421)</u>	<u>-</u>	<u>325,195</u>

NEW LIFE CHURCH, BIGGIN HILL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

<i>Comparative figures for 2023</i>	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
Designated Funds					
Legacy	130,570	-	-	-	130,570
	130,570	-	-	-	130,570
Unrestricted general funds	170,151	222,046	(221,578)	-	170,619
	300,721	222,046	(221,578)	-	301,189
Restricted Funds					
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)	-	-
	70,921	105,428	(109,934)	-	66,415
Aggregate of funds	371,643	327,475	(331,512)	-	367,605

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.

The Warm Space fund was created over the winter period 2022/23 to provide a 'Community warm space' in the Church building. Although open to anyone, it was aimed particularly at those who may have been struggling to heat their homes.

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:

- received donations totalling £43,241 (2023: £34,388) from related parties (which includes trustees, anyone closely connected to them and key management).
- paid expenses for Mr & Mrs G Wales and Mr & Mrs S Turner to attend a church leadership strategic conference with costs of £388 in connection with their responsibilities as key management and volunteers in the church.
- paid no other expenses (2023: £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.

NEW LIFE CHURCH, BIGGIN HILL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
	Note	2024	2023	2024	2023	2024	2023	2024	2023
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	216,137	207,214	10,000	10,000	119,261	105,428	345,398	322,642
Other charitable activities	4	9,176	4,702			-	-	9,176	4,702
Other income		439	130			-	-	439	130
Total income and endowments		225,752	212,046	10,000	10,000	119,261	105,428	355,013	327,474
EXPENDITURE ON:									
Charitable activities:	5	264,431	221,578	7,159	-	125,832	109,935	397,422	331,513
Total Expenditure		264,431	221,578	7,159	-	125,832	109,935	397,422	331,513
Net gains/(losses) on investments								-	-
Net income/(expenditure)		(38,679)	(9,532)	2,841	10,000	(6,571)	(4,507)	(42,409)	(4,039)
Transfers between funds	12	(272)	-			272	-	-	-
Net movement in funds		(38,951)	(9,532)	2,841	10,000	(6,299)	(4,507)	(42,409)	(4,039)
Reconciliation of funds:									
Total funds brought forward		160,619	170,151	140,570	130,570	66,415	70,922	367,604	371,643
Total funds carried forward	12	121,668	160,619	143,411	140,570	60,117	66,415	325,195	367,604