

NEW LIFE CHURCH, NEW MILTON

England & Wales · Charity number 1175269

Details

Other names	NEW LIFE FUND
Status	Registered
Legal form	CIO
Registered	2017-10-20
Register	View on the Charity Commission register

Contact

Address	New Life Christian Centre 34 Gore Road New Milton BH25 6RZ
Phone	01425616035
Email	admin@newlifemilton.org.uk
Website	www.newlifemilton.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE, FOR THE PUBLIC BENEFIT:4.1. THE ADVANCEMENT OF THE CHRISTIAN FAITH IN NEW MILTON, HAMPSHIRE AND SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD IN SUCH WAYS AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE.4.2. TO RELIEVE PERSONS WHO ARE IN CONDITION OF NEED OR DISTRESS BY REASON OF FINANCIAL HARDSHIP, AGE, ILL-HEALTH, DISABILITY OR SUCH OTHER ECONOMIC OR SOCIAL DISADVANTAGE IN SUCH PARTS OF THE UNITED KINGDOM AND THE WORLD IN SUCH WAYS AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE.

Activities: An independent Christian church, protestant, evangelical, charismatic, we meet on Sundays for worship, prayer, teaching and fellowship, and in smaller weekday groups; serving the local community through: mums and toddlers group, youth work, care homes outreach, CAP work (Christians Against Poverty), Street Pastors, and evangelism (including Alpha courses), and we support international mission.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£209,987	£207,957	-	-
2024-03-31	£526,027	£206,376	£522,572	4
2023-03-31	£158,230	£150,067	-	-
2022-03-31	£158,230	£151,131	-	-
2021-03-31	£156,208	£164,532	-	-

Trustees

Name	Role	Appointed
Kevin Paul Cussen	Chair	2025-08-01
Gillian Mary Bird		2020-07-20
MICHAEL CHARLES PAGE		2017-10-20
Samuel Opoku		2025-08-01
Tom Rothwell		2026-03-01

NEW LIFE CHURCH, NEW MILTON

England & Wales - Charity number 1175269

Accounts

REGISTERED COMPANY NUMBER: CE011670 (England and Wales)
REGISTERED CHARITY NUMBER: 1175269

TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
NEW LIFE CHURCH NEW MILTON

Terence L Smith & Co
Chartered Accountants
38a Station Road
New Milton
Hampshire
BH25 6JX

NEW LIFE CHURCH NEW MILTON

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for the Year Ended 31 March 2025

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NEW LIFE CHURCH NEW MILTON

REFERENCE AND ADMINISTRATIVE DETAILS
for the Year Ended 31 March 2025

TRUSTEES	Dr N Simmons (resigned 4.9.25) M C Page G M Bird S Robinson (resigned 8.5.25) K P Cussen (appointed 1.8.25) S Opoku (appointed 1.8.25)
REGISTERED OFFICE	New Life Christian Centre 34 Gore Road New Milton Hampshire BH25 6RZ
REGISTERED COMPANY NUMBER	CE011670 (England and Wales)
REGISTERED CHARITY NUMBER	1175269
INDEPENDENT EXAMINER	Terence L Smith & Co Chartered Accountants 38a Station Road New Milton Hampshire BH25 6JX
BANKERS	Lloyds TSB Bank PLC Walthamstow Branch PO Box 1000 BX1 1LT

TRUSTEES' REPORT
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Activities

The Objects of the CIO are for the public benefit:

- The advancement of the Christian faith in New Milton, Hampshire and such other parts of the United Kingdom and the world, in such ways as the trustees may from time to time decide.

- To relieve persons who are in condition of need or distress, by means of financial hardship, age, ill health, disability or such other economic or social disadvantage, in such parts of the United Kingdom and the world, in such ways, as the trustees may from time to time decide.

TRUSTEES' REPORT
for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Public benefit

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

We seek the advancement of the Christian faith for the public benefit by facilitating religious practice, and we seek to relieve persons who are in condition of need (as described in the Objects, above), for the public benefit.

Our activities, for the public benefit, were as follows:

- Large gatherings continued throughout the year, taking place primarily at the main hall of Arnewood School, the local state secondary school. When Arnewood was not available, we continued to meet at either Eaglewood School (during the Summer Break) or at New Life Church Centre.
- Live streaming continued through the year.
- We carried out regular teaching from the Bible during the year on Sundays, raising awareness and understanding of Christian belief, and training in Christian discipleship.
- Home groups for Bible study, prayer and fellowship, and prayer meetings, took place throughout the year.
- Our ownership and maintenance of the New Life Christian Centre building continued.
- We continued to work in association with the registered charity Christians Against Poverty (CAP), debt advice and support service; providing free debt help for members of the community.
- We continued to work in association with the registered charity ACTS 435, providing financial support for everyday items for members of the community.
- Our pastoral care team continued to function providing practical and spiritual support to individuals in need.
- We were able to continue the relief of poverty and distress, through 'mercy ministry' financial gifts, coordinated by the pastors.
- The Church continued to support the work of the local food bank, 'Basics Bank'.
- The church supported mission and outreach work in the local community and overseas, by both human involvement and financial aid.
- Liz Bastable (our Family and Community Leader), with volunteers, continued to run a Parent and Toddler group on Monday mornings until August 2024, at NLCC, as a community support and outreach activity. From September 2024 to March 2025 Kalee Rothwell took over this role while Liz Bastable was on maternity leave.
- Many of our church members support the work of the charity Samaritan's Purse, through its annual 'Operation Christmas Child'; in November 2024 the members packed a good number of shoeboxes with gifts for children in need around the world.

Achievements

The activities described above were the main activities of the charity.

Impacts have been seen, at the individual level, in young people and adults professing the Christian faith for the first time, and in established Christians growing in, and living out, their faith.

We continue to see our Youth taking an active role in our Sunday service, through hosting, worship leading and preaching.

The charity has been active in seeking to relieve persons who are in condition of need or distress (interpreted widely as in the charity's objects) and these needs are often of a confidential nature.

We believe that in seeking to represent Jesus Christ in our activities, the charity has had a beneficial impact more widely in the community.

TRUSTEES' REPORT
for the Year Ended 31 March 2025

STRATEGIC REPORT

Financial review

The charity's income comes primarily from regular giving by our church members and attenders, and occasionally from bequests. We currently have circa £350k investment with Flagstone and a smaller amount with Lloyds bank (See note below).

The end of the financial year of 2025 was also the time when the management of the financial accounts passed from a church member to an outside firm. This was necessary as we have not been able to identify an internal resource to manage the accounts, and our current treasurer was looking to step down after many year's service.

The money raised in the previous year for the new building continues to be invested using a reputable investment platform (Flagstone) that allows the money to be invested and spread across reputable banks, reviewed on a rolling 3-month period. The maximum invested in each bank is £85k, thereby minimising our exposure to any financial crisis. The trustees are fully aware of the investment decisions, and the strategy has been communicated to the members of the Church. This is felt to be a low-risk investment decision allowing the Church to earn interest payments whilst awaiting the provision of a building to allow full investment. A small number of members have asked for a return of the monies gifted due to personal changes in circumstances - we have happily fulfilled these requests.

The Gift Aid Small Donations Scheme continues to provide gift aid tax for the church.

Policy on reserves

As in previous years general reserves from giving continue to be held to cover continuity of activity and for projects. These 'ring fenced' reserves amounting to approximately three months of income (£50k) are held in a ready-access bank account. These are held to cover major income loss and demands from contractual legal obligations. The Designated Reserve fund was increased to £50k to cover the increase in staff costs in the event of a potential redundancy situation.

The Trustees have reviewed the financial accounts and are satisfied that they represent a true and fair view of the current position.

Employment and HR

Appraisals were conducted with all staff members, and plans put in place to allow continued professional development.

There were no significant sickness issues with staff.

Our Family and Community Leader (Liz Bastable) went on Maternity Leave during August, and her role was covered on a temporary basis by Kalee Rothwell until Liz returned.

Our policies continue to be reviewed on an annual/biannual basis to ensure they are updated and relevant.

TRUSTEES' REPORT
for the Year Ended 31 March 2025

STRATEGIC REPORT

Plans for future periods

Aims and key objectives for future periods

The Church's aim is to continue to work in our local and wider community, as above.

Currently the UK is entering a worsening cost of living crisis, that is likely to be accompanied by increasing levels of stress and distress in society. The Christian gospel message of hope and transformation has never been more relevant for ordinary people and the charity trustees, and the church leadership team realise that this is a time of great opportunity for the charity to advance its objectives.

Activities planned to achieve aims

We continued to live-stream our Sunday morning gatherings during the year, because there is clearly a need for it (both for the housebound, and for interested watchers, wherever in the world they may be).

We continue to hire the main hall and some classrooms at Arnewood School (the local Comprehensive) for our Sunday morning gatherings. This has excellent internet access and parking capacity. We continue to be encouraged by the significant number of new attenders who are joining us on Sunday mornings at Arnewood.

The church continues to support the work of Christians against Poverty (CAP), locally expressed through debt counselling, a job club, and a Life Skills course (in association with Lymington Baptist Church).

We look to increase the proportion of regular church attenders belonging to home groups, by expanding the number of groups, subject to the availability of group leaders. Currently around 140 of our regular attenders belong to a small group.

The church has a social media presence, with a website and its own Facebook page.

It continues to be our policy to give at least 10% of our income to supporting Christian Mission (in the UK and abroad). As a church we currently give specific support to missions work in northern Spain, in Azerbaijan and in the Ukraine.

New Life Church is a member of the Evangelical Alliance. We are also in Kinetic Network, a relational network of like-minded churches in the UK.

The Church continues to depend on a team of volunteers who assist the Pastor's in carrying out support activities for the Church. These include volunteers assisting in

- Sunday School teaching for children
- Youth activities on a Sunday and Tuesday
- Hospitality Teams
- Technical Support Teams
- Worship Groups
- Transport and Set Up Teams
- Home Groups
- Stewarding Teams
- Welcome Teams
- Pastoral Support Team

Each team has a leader clearly identified, and they are accountable to the Church leadership for ensuring that the members follow the correct procedures as defined by the Codes of Practice

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

New Life Church prior to 2018 related to New Life Fund, an unincorporated charitable trust, whose trustees decided to apply to convert to CIO status. New Life Church New Milton CIO was registered by the Charity Commission 20 October 2017. The assets, liabilities and activities of New Life Fund were subsequently transferred to the CIO, New Life Fund and the CIO merged, and New Life Fund was dissolved and removed from the Charities Register. The trustees of New Life Fund became the trustees of the CIO.

The CIO is a Foundation CIO, which is to say that the only voting members are its charity trustees.

TRUSTEES' REPORT
for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of trustees

The CIO Constitution states that apart from the first trustees, every trustee "must be appointed by a resolution passed at a properly convened meeting of the spiritual leadership of New Life Church" (where 'spiritual leadership' means the Elders of the Church). Also, "in selecting individuals for appointment as charity trustees, the spiritual leadership must have regard to the skills, knowledge and experience needed for the effective administration of the CIO." Trustees are appointed from among the membership of New Life Church.

Kevin Cussen was co-opted onto the Trustees in December 2024 with a brief of co-ordinating and reporting on the Building Fund project and being finance co-ordinator.

Induction and training of trustees

New trustees would normally be familiar with the practical work of the charity, having been involved in the charity and its activities prior to appointment.

Newly appointed trustees are instructed to familiarise themselves with Charity Commission guidance for new trustees on its website.

The trustees will make available to a new trustee a copy of the CIO constitution, a copy of the CIO's latest Trustees' annual report and statement of accounts, and copies of the Policies and Procedures of New Life Church, including the safeguarding policy. An enhanced DBS check is required for new trustees. The charity is organised so that the trustees meet regularly to oversee its affairs.

General

The charity has in place all policies mandatory for charities, and in addition a considerable number of nonmandatory ones. We have a process for regular review, mostly annually, to keep policies up to date. We commenced a thorough review and revision of our Safeguarding Policy during this reporting year, based on official guidance and on advice from the specialist safeguarding charity, Thirtyone:eight. We performed a safeguarding audit.

The trustees in accordance with the NL Constitution and Charity regulations have diligently been looking for larger premises due to growth etc. They have put together a Building Project committee and have engaged in professional services re surveyors, valuers and solicitors to assist. The climate for properties of good size for NLC and with community and parking are scarce but the Trustees have faith God will provide.

NLC Safeguarding: Acceptance of Safeguarding Annual Report **see appendix 1**

NLC Data Protection: Acceptance of Data Protection Annual Report **see appendix 2**

The trustees confirm that:

- a) they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales, and
- b) there were no serious incidents relating to the charity during the year.

Financial Instruments

Objectives and policies

The charity's activities expose it to cash flow risk and liquidity risk. The reserve account is there to manage liquidity, and the positive financial balance in our current account is used to manage our cash flow risk.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of New Life Church New Milton for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

TRUSTEES' REPORT
for the Year Ended 31 March 2025

TRUSTEES' RESPONSIBILITY STATEMENT - continued

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' report, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 4 December 2025 and signed on the board's behalf by:



M C Page - Trustee

Appendix 1

Safeguarding Report Yr Ending March 2025

Since coming out of lockdown in 2020/21 New Life Church continues to strengthen our Safeguarding Policy and Processes. A review of Safeguarding was required as the ministries in the church began to restart and restart with new volunteers and more need in the community.

- A review of Safeguarding Policy was commenced August 2021 and completed May 2022
- Safer Recruitment commenced September 2021
- CPD NSPCC Safeguarding training commenced January 2021 for all workers face to face regularly with youth or vulnerable adults
- Safeguarding brochure training provided for volunteers not in direct regular contact with youth or vulnerable adults
- Codes of Practice established for various ministries
- All the above dovetailed into the Charity Commission and church insurance requirements
- DBS searches new & renewals commenced from October 2020 and continue
- All Trustees completed "Safeguarding for Trustees" Training cert 2021
- 15 church workers CPD trained to date 9 currently in training

The majority of the incidents were passed over to Adult Services and incident reports completed and witnessed and ongoing logs (diaries) maintained where necessary.

Incidents	Mental Health	Suicide Attempts	Contract/ Plan	Physical Harm	Sexual Abuse/ Allegation	Passed on
April 2023 – to present						
April 2022 – March 2023	2					Police Adult Services
April 2021 – March 2022	2	1	2		1	Adult Services x 3 MAPPA x 1
April 2020 – March 2021			1		2	MAPPA Probation Services
April 2019 – March 2020				1	2	31:8 Police

All documents with personal data are encrypted.

All incidents are shared at Trustee meetings through out the year, to assist in transparent accountability .



Signed:

Gillian M Bird
NLC Trustee & Safeguarding Lead

Appendix 2

Data Protection Report Yr ending March 2025

A review of New Life Church Data Protection Policy & Processes was completed in May 2021

The Data Use and Access Act 2025 (DUAA) is imminent in the summer 2025 and the Church's Data protection office will be monitoring it and incorporating it where necessary into the Church Data protection Policy and Processes.

During this annual year

- No Data breaches have been reported
- No Special Access Requests made
- No data Erasure Requests

The Elder responsible for Data Security – David Morgan has established and monitors a comprehensive data backup system

New Life Church continues to widen its use of Church Suite to hold the main bulk of New Life Church data and to be the main mode of communication with members and adherents

If any incidents arose or data requests made these would be shared at Trustee meetings during the year, to assist in transparent accountability .

A handwritten signature in black ink, appearing to read 'Gillian M Bird', with a large, stylized flourish extending from the end of the signature.

Signed:

Gillian M Bird
NLC Trustee & Data Protection Officer

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEW LIFE CHURCH NEW MILTON**

Independent examiner's report to the trustees of New Life Church New Milton ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Terence L Smith
The Institute of Chartered Accountants of Scotland

Terence L Smith & Co
Chartered Accountants
38a Station Road
New Milton
Hampshire
BH25 6JX

4 December 2025

NEW LIFE CHURCH NEW MILTON

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	205,568	(9,379)	196,189	519,225
Investment income	3	<u>1,123</u>	<u>12,675</u>	<u>13,798</u>	<u>6,802</u>
Total		<u>206,691</u>	<u>3,296</u>	<u>209,987</u>	<u>526,027</u>
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		<u>200,994</u>	<u>6,963</u>	<u>207,957</u>	<u>206,376</u>
NET INCOME/(EXPENDITURE)		5,697	(3,667)	2,030	319,651
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>146,242</u>	<u>376,330</u>	<u>522,572</u>	<u>202,921</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>151,939</u></u>	<u><u>372,663</u></u>	<u><u>524,602</u></u>	<u><u>522,572</u></u>

The notes form part of these financial statements

NEW LIFE CHURCH NEW MILTON (REGISTERED NUMBER: CE011670)

BALANCE SHEET

31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	10	16,975	58,805	75,780	79,140
CURRENT ASSETS					
Debtors	11	9,848	-	9,848	15,376
Cash at bank and in hand		130,113	313,858	443,971	433,466
		<u>139,961</u>	<u>313,858</u>	<u>453,819</u>	<u>448,842</u>
CREDITORS					
Amounts falling due within one year	12	(4,997)	-	(4,997)	(5,410)
NET CURRENT ASSETS		<u>134,964</u>	<u>313,858</u>	<u>448,822</u>	<u>443,432</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>151,939</u>	<u>372,663</u>	<u>524,602</u>	<u>522,572</u>
NET ASSETS		<u>151,939</u>	<u>372,663</u>	<u>524,602</u>	<u>522,572</u>
FUNDS	14				
Unrestricted funds				151,939	146,242
Restricted funds				372,663	376,330
TOTAL FUNDS				<u>524,602</u>	<u>522,572</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 December 2025 and were signed on its behalf by:



M C Page - Trustee

The notes form part of these financial statements

NEW LIFE CHURCH NEW MILTON

CASH FLOW STATEMENT
for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	10,967	317,636
Net cash provided by operating activities		<u>10,967</u>	<u>317,636</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(462)	(1,806)
Net cash used in investing activities		<u>(462)</u>	<u>(1,806)</u>
Change in cash and cash equivalents in the reporting period		<u>10,505</u>	<u>315,830</u>
Cash and cash equivalents at the beginning of the reporting period		<u>433,466</u>	<u>117,636</u>
Cash and cash equivalents at the end of the reporting period		<u><u>443,971</u></u>	<u><u>433,466</u></u>

The notes form part of these financial statements

NEW LIFE CHURCH NEW MILTON

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	2,030	319,651
Adjustments for:		
Depreciation charges	3,821	4,276
Decrease/(increase) in debtors	5,529	(8,864)
(Decrease)/increase in creditors	(413)	2,573
	<u>10,967</u>	<u>317,636</u>
Net cash provided by operations	<u>10,967</u>	<u>317,636</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	433,466	10,505	443,971
	<u>433,466</u>	<u>10,505</u>	<u>443,971</u>
Total	<u>433,466</u>	<u>10,505</u>	<u>443,971</u>

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities and include trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

Financial assets are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the income statement.

Basic financial liabilities are initially measured at transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled.

Employment benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Provisions

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2. DONATIONS AND LEGACIES

	Unrestricted fund £	Restricted fund £	Total 2025 £	Total 2024 £
Mission and Ministry	4,720	-	4,720	2,766
Donations and gifts	155,537	(8,688)	146,849	330,098
Offertory	18,652	1,782	20,434	101,285
Gift Aid reclaimed	<u>26,659</u>	<u>(2,473)</u>	<u>24,186</u>	<u>85,076</u>
	<u>205,568</u>	<u>(9,379)</u>	<u>196,189</u>	<u>519,225</u>

3. INVESTMENT INCOME

	2025 £	2024 £
Interest receivable	<u>13,798</u>	<u>6,802</u>

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Charitable activities	156,249	51,708	207,957

5. SUPPORT COSTS

	Finance £	Establishment costs £	Governance costs £	Totals £
Charitable activities	595	47,780	3,333	51,708

6. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Depreciation - owned assets	3,822	4,275
Hire of plant and machinery	541	-

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

8. STAFF COSTS

	2025 £	2024 £
Wages and salaries	105,484	104,594
Social security costs	4,859	4,518
Other pension costs	11,313	10,459
	<u>121,656</u>	<u>119,571</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Employees	<u>5</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	198,072	321,153	519,225
Investment income	6,802	-	6,802
Total	<u>204,874</u>	<u>321,153</u>	<u>526,027</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>198,092</u>	<u>8,284</u>	<u>206,376</u>
NET INCOME	6,782	312,869	319,651
RECONCILIATION OF FUNDS			
Total funds brought forward	139,460	63,461	202,921
TOTAL FUNDS CARRIED FORWARD	<u>146,242</u>	<u>376,330</u>	<u>522,572</u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024	64,011	40,118	104,129
Additions	-	462	462
At 31 March 2025	<u>64,011</u>	<u>40,580</u>	<u>104,591</u>
DEPRECIATION			
At 1 April 2024	4,681	20,308	24,989
Charge for year	781	3,041	3,822
At 31 March 2025	<u>5,462</u>	<u>23,349</u>	<u>28,811</u>
NET BOOK VALUE			
At 31 March 2025	<u>58,549</u>	<u>17,231</u>	<u>75,780</u>
At 31 March 2024	<u>59,330</u>	<u>19,810</u>	<u>79,140</u>

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
Other debtors	7,694	13,408
Prepayments	2,154	1,968
	<u>9,848</u>	<u>15,376</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
Social security and other taxes	318	1,028
Other creditors	487	1,453
Accrued expenses	4,192	2,929
	<u>4,997</u>	<u>5,410</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	1,353	-
Between one and five years	5,072	-
	<u>6,425</u>	<u>-</u>

14. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	146,242	5,697	151,939
Restricted funds			
Restricted fund	376,330	(3,667)	372,663
TOTAL FUNDS	<u>522,572</u>	<u>2,030</u>	<u>524,602</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	206,691	(200,994)	5,697
Restricted funds			
Restricted fund	3,296	(6,963)	(3,667)
TOTAL FUNDS	<u>209,987</u>	<u>(207,957)</u>	<u>2,030</u>

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	139,460	6,782	146,242
Restricted funds			
Restricted fund	63,461	312,869	376,330
TOTAL FUNDS	<u>202,921</u>	<u>319,651</u>	<u>522,572</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	204,874	(198,092)	6,782
Restricted funds			
Restricted fund	321,153	(8,284)	312,869
TOTAL FUNDS	<u>526,027</u>	<u>(206,376)</u>	<u>319,651</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	139,460	12,479	151,939
Restricted funds			
Restricted fund	63,461	309,202	372,663
TOTAL FUNDS	<u>202,921</u>	<u>321,681</u>	<u>524,602</u>

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	411,565	(399,086)	12,479
Restricted funds			
Restricted fund	324,449	(15,247)	309,202
TOTAL FUNDS	<u>736,014</u>	<u>(414,333)</u>	<u>321,681</u>

15. CONTINGENT LIABILITIES

In 2024 church members contributed £278,133 towards the potential purchase of new premises. In the unlikely event that no suitable premises are found church members may request a return of the monies.

16. RELATED PARTY DISCLOSURES

During the year, the Trustees made donations to the charity totalling £5,330 (2024 - £15,122). At the balance sheet date the amount due to/from Trustees was £Nil (2024 - £Nil).

17. FUNDS

Unrestricted funds

	At 1.4.24 £	Incoming resources £	Resources expended £	Transfers between funds £	At 31.3.25 £
General					
Unrestricted Income Fund	77,461	206,691	(200,994)	(10,000)	73,158
Designated					
Mercy Ministries	18,781	-	-	-	18,781
Designated Reserve Fund	40,000	-	-	10,000	50,000
Kingdom Fund	10,000	-	-	-	10,000
Total Unrestricted funds	<u>146,242</u>	<u>206,691</u>	<u>(200,994)</u>	<u>-</u>	<u>151,939</u>
Restricted funds					
Building Fund Appeal	57,331	-	-	-	57,331
New Building Fund Appeal	313,839	3,296	(6,963)	-	310,172
Facilities Fund	1,391	-	-	-	1,391
Operation Centurion	316	-	-	-	316
Love Gifts for John & Mim	3,037	-	-	-	3,037
Youth groups	416	-	-	-	416
Total restricted funds	<u>376,330</u>	<u>3,296</u>	<u>(6,963)</u>	<u>-</u>	<u>372,663</u>
Total funds	<u>522,572</u>	<u>209,987</u>	<u>(207,957)</u>	<u>-</u>	<u>524,602</u>

The specific purposes for which the funds are to be applied are as follows:

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

17. FUNDS - continued

Mercy Ministries - This represents income being used to fund calls on the church for helping out financially in various situations of poverty or need.

Designated Reserve Fund - This represents a reserve to be held by the charity, equal to three months' expenditure, to cover any unforeseen circumstances.

Kingdom Fund - Funds held for possible property purchase for Sunday worship & contingency for disruption to our normal Sunday place of worship.

Building Fund Appeal - This represents the equity assigned to the purchase of 34 Gore Road in 1999, named New Life Christian Centre.

New Building Fund Appeal - This represents income collected to purchase a new property.

Facilities Fund - This represents the equity value of capital purchases in terms of equipment.

Operation Centurion - This restricted fund has arisen as a member of our church gives specifically for this project, payment of which is made to UFM Worldwide.

Youth Worker - This restricted fund has arisen from a gift received with the request that it is primarily used for a youth worker.

Love Gifts for John & Mim - Love Gifts for retiring pastor and his wife.

REGISTERED COMPANY NUMBER: CE011670 (England and Wales)
REGISTERED CHARITY NUMBER: 1175269

TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
NEW LIFE CHURCH NEW MILTON

Terence L Smith & Co
Chartered Accountants
38a Station Road
New Milton
Hampshire
BH25 6JX

NEW LIFE CHURCH NEW MILTON

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for the Year Ended 31 March 2025

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NEW LIFE CHURCH NEW MILTON

REFERENCE AND ADMINISTRATIVE DETAILS
for the Year Ended 31 March 2025

TRUSTEES	Dr N Simmons (resigned 4.9.25) M C Page G M Bird S Robinson (resigned 8.5.25) K P Cussen (appointed 1.8.25) S Opoku (appointed 1.8.25)
REGISTERED OFFICE	New Life Christian Centre 34 Gore Road New Milton Hampshire BH25 6RZ
REGISTERED COMPANY NUMBER	CE011670 (England and Wales)
REGISTERED CHARITY NUMBER	1175269
INDEPENDENT EXAMINER	Terence L Smith & Co Chartered Accountants 38a Station Road New Milton Hampshire BH25 6JX
BANKERS	Lloyds TSB Bank PLC Walthamstow Branch PO Box 1000 BX1 1LT

NEW LIFE CHURCH NEW MILTON

TRUSTEES' REPORT **for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Activities

The Objects of the CIO are for the public benefit:

- The advancement of the Christian faith in New Milton, Hampshire and such other parts of the United Kingdom and the world, in such ways as the trustees may from time to time decide.
- To relieve persons who are in condition of need or distress, by means of financial hardship, age, ill health, disability or such other economic or social disadvantage, in such parts of the United Kingdom and the world, in such ways, as the trustees may from time to time decide.

NEW LIFE CHURCH NEW MILTON

TRUSTEES' REPORT

for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Public benefit

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

We seek the advancement of the Christian faith for the public benefit by facilitating religious practice, and we seek to relieve persons who are in condition of need (as described in the Objects, above), for the public benefit.

Our activities, for the public benefit, were as follows:

- Large gatherings continued throughout the year, taking place primarily at the main hall of Arnewood School, the local state secondary school. When Arnewood was not available, we continued to meet at either Eaglewood School (during the Summer Break) or at New Life Church Centre.
- Live streaming continued through the year.
- We carried out regular teaching from the Bible during the year on Sundays, raising awareness and understanding of Christian belief, and training in Christian discipleship.
- Home groups for Bible study, prayer and fellowship, and prayer meetings, took place throughout the year.
- Our ownership and maintenance of the New Life Christian Centre building continued.
- We continued to work in association with the registered charity Christians Against Poverty (CAP), debt advice and support service; providing free debt help for members of the community.
- We continued to work in association with the registered charity ACTS 435, providing financial support for everyday items for members of the community.
- Our pastoral care team continued to function providing practical and spiritual support to individuals in need.
- We were able to continue the relief of poverty and distress, through 'mercy ministry' financial gifts, coordinated by the pastors.
- The Church continued to support the work of the local food bank, 'Basics Bank'.
- The church supported mission and outreach work in the local community and overseas, by both human involvement and financial aid.
- Liz Bastable (our Family and Community Leader), with volunteers, continued to run a Parent and Toddler group on Monday mornings until August 2024, at NLCC, as a community support and outreach activity. From September 2024 to March 2025 Kalee Rothwell took over this role while Liz Bastable was on maternity leave.
- Many of our church members support the work of the charity Samaritan's Purse, through its annual 'Operation Christmas Child'; in November 2024 the members packed a good number of shoeboxes with gifts for children in need around the world.

Achievements

The activities described above were the main activities of the charity.

Impacts have been seen, at the individual level, in young people and adults professing the Christian faith for the first time, and in established Christians growing in, and living out, their faith.

We continue to see our Youth taking an active role in our Sunday service, through hosting, worship leading and preaching.

The charity has been active in seeking to relieve persons who are in condition of need or distress (interpreted widely as in the charity's objects) and these needs are often of a confidential nature.

We believe that in seeking to represent Jesus Christ in our activities, the charity has had a beneficial impact more widely in the community.

NEW LIFE CHURCH NEW MILTON

TRUSTEES' REPORT **for the Year Ended 31 March 2025**

STRATEGIC REPORT

Financial review

The charity's income comes primarily from regular giving by our church members and attenders, and occasionally from bequests. We currently have circa £350k investment with Flagstone and a smaller amount with Lloyds bank (See note below).

The end of the financial year of 2025 was also the time when the management of the financial accounts passed from a church member to an outside firm. This was necessary as we have not been able to identify an internal resource to manage the accounts, and our current treasurer was looking to step down after many year's service.

The money raised in the previous year for the new building continues to be invested using a reputable investment platform (Flagstone) that allows the money to be invested and spread across reputable banks, reviewed on a rolling 3-month period. The maximum invested in each bank is £85k, thereby minimising our exposure to any financial crisis. The trustees are fully aware of the investment decisions, and the strategy has been communicated to the members of the Church. This is felt to be a low-risk investment decision allowing the Church to earn interest payments whilst awaiting the provision of a building to allow full investment. A small number of members have asked for a return of the monies gifted due to personal changes in circumstances - we have happily fulfilled these requests.

The Gift Aid Small Donations Scheme continues to provide gift aid tax for the church.

Policy on reserves

As in previous years general reserves from giving continue to be held to cover continuity of activity and for projects. These 'ring fenced' reserves amounting to approximately three months of income (£50k) are held in a ready-access bank account. These are held to cover major income loss and demands from contractual legal obligations. The Designated Reserve fund was increased to £50k to cover the increase in staff costs in the event of a potential redundancy situation.

The Trustees have reviewed the financial accounts and are satisfied that they represent a true and fair view of the current position.

Employment and HR

Appraisals were conducted with all staff members, and plans put in place to allow continued professional development.

There were no significant sickness issues with staff.

Our Family and Community Leader (Liz Bastable) went on Maternity Leave during August, and her role was covered on a temporary basis by Kalee Rothwell until Liz returned.

Our policies continue to be reviewed on an annual/biannual basis to ensure they are updated and relevant.

NEW LIFE CHURCH NEW MILTON

TRUSTEES' REPORT **for the Year Ended 31 March 2025**

STRATEGIC REPORT

Plans for future periods

Aims and key objectives for future periods

The Church's aim is to continue to work in our local and wider community, as above.

Currently the UK is entering a worsening cost of living crisis, that is likely to be accompanied by increasing levels of stress and distress in society. The Christian gospel message of hope and transformation has never been more relevant for ordinary people and the charity trustees, and the church leadership team realise that this is a time of great opportunity for the charity to advance its objectives.

Activities planned to achieve aims

We continued to live-stream our Sunday morning gatherings during the year, because there is clearly a need for it (both for the housebound, and for interested watchers, wherever in the world they may be).

We continue to hire the main hall and some classrooms at Arnewood School (the local Comprehensive) for our Sunday morning gatherings. This has excellent internet access and parking capacity. We continue to be encouraged by the significant number of new attenders who are joining us on Sunday mornings at Arnewood.

The church continues to support the work of Christians against Poverty (CAP), locally expressed through debt counselling, a job club, and a Life Skills course (in association with Lynton Baptist Church).

We look to increase the proportion of regular church attenders belonging to home groups, by expanding the number of groups, subject to the availability of group leaders. Currently around 140 of our regular attenders belong to a small group.

The church has a social media presence, with a website and its own Facebook page.

It continues to be our policy to give at least 10% of our income to supporting Christian Mission (in the UK and abroad). As a church we currently give specific support to missions work in northern Spain, in Azerbaijan and in the Ukraine.

New Life Church is a member of the Evangelical Alliance. We are also in Kinetic Network, a relational network of like-minded churches in the UK.

The Church continues to depend on a team of volunteers who assist the Pastor's in carrying out support activities for the Church. These include volunteers assisting in

- Sunday School teaching for children
- Youth activities on a Sunday and Tuesday
- Hospitality Teams
- Technical Support Teams
- Worship Groups
- Transport and Set Up Teams
- Home Groups
- Stewarding Teams
- Welcome Teams
- Pastoral Support Team

Each team has a leader clearly identified, and they are accountable to the Church leadership for ensuring that the members follow the correct procedures as defined by the Codes of Practice

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

New Life Church prior to 2018 related to New Life Fund, an unincorporated charitable trust, whose trustees decided to apply to convert to CIO status. New Life Church New Milton CIO was registered by the Charity Commission 20 October 2017. The assets, liabilities and activities of New Life Fund were subsequently transferred to the CIO, New Life Fund and the CIO merged, and New Life Fund was dissolved and removed from the Charities Register. The trustees of New Life Fund became the trustees of the CIO.

The CIO is a Foundation CIO, which is to say that the only voting members are its charity trustees.

NEW LIFE CHURCH NEW MILTON

TRUSTEES' REPORT

for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of trustees

The CIO Constitution states that apart from the first trustees, every trustee "must be appointed by a resolution passed at a properly convened meeting of the spiritual leadership of New Life Church" (where 'spiritual leadership' means the Elders of the Church). Also, "in selecting individuals for appointment as charity trustees, the spiritual leadership must have regard to the skills, knowledge and experience needed for the effective administration of the CIO." Trustees are appointed from among the membership of New Life Church.

Kevin Cussen was co-opted onto the Trustees in December 2024 with a brief of co-ordinating and reporting on the Building Fund project and being finance co-ordinator.

Induction and training of trustees

New trustees would normally be familiar with the practical work of the charity, having been involved in the charity and its activities prior to appointment.

Newly appointed trustees are instructed to familiarise themselves with Charity Commission guidance for new trustees on its website.

The trustees will make available to a new trustee a copy of the CIO constitution, a copy of the CIO's latest Trustees' annual report and statement of accounts, and copies of the Policies and Procedures of New Life Church, including the safeguarding policy. An enhanced DBS check is required for new trustees. The charity is organised so that the trustees meet regularly to oversee its affairs.

General

The charity has in place all policies mandatory for charities, and in addition a considerable number of nonmandatory ones. We have a process for regular review, mostly annually, to keep policies up to date. We commenced a thorough review and revision of our Safeguarding Policy during this reporting year, based on official guidance and on advice from the specialist safeguarding charity, Thirtyone:eight. We performed a safeguarding audit.

The trustees in accordance with the NL Constitution and Charity regulations have diligently been looking for larger premises due to growth etc. They have put together a Building Project committee and have engaged in professional services re surveyors, valuers and solicitors to assist. The climate for properties of good size for NLC and with community and parking are scarce but the Trustees have faith God will provide.

NLC Safeguarding: Acceptance of Safeguarding Annual Report **see appendix 1**

NLC Data Protection: Acceptance of Data Protection Annual Report **see appendix 2**

The trustees confirm that:

- a) they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales, and
- b) there were no serious incidents relating to the charity during the year.

Financial Instruments

Objectives and policies

The charity's activities expose it to cash flow risk and liquidity risk. The reserve account is there to manage liquidity, and the positive financial balance in our current account is used to manage our cash flow risk.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of New Life Church New Milton for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

NEW LIFE CHURCH NEW MILTON

TRUSTEES' REPORT
for the Year Ended 31 March 2025

TRUSTEES' RESPONSIBILITY STATEMENT - continued

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' report, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 4 December 2025 and signed on the board's behalf by:



M C Page - Trustee

Appendix 1

Safeguarding Report Yr Ending March 2025

Since coming out of lockdown in 2020/21 New Life Church continues to strengthen our Safeguarding Policy and Processes. A review of Safeguarding was required as the ministries in the church began to restart and restart with new volunteers and more need in the community.

- A review of Safeguarding Policy was commenced August 2021 and completed May 2022
- Safer Recruitment commenced September 2021
- CPD NSPCC Safeguarding training commenced January 2021 for all workers face to face regularly with youth or vulnerable adults
- Safeguarding brochure training provided for volunteers not in direct regular contact with youth or vulnerable adults
- Codes of Practice established for various ministries
- All the above dovetailed into the Charity Commission and church insurance requirements
- DBS searches new & renewals commenced from October 2020 and continue
- All Trustees completed "Safeguarding for Trustees" Training cert 2021
- 15 church workers CPD trained to date 9 currently in training

The majority of the incidents were passed over to Adult Services and incident reports completed and witnessed and ongoing logs (diaries) maintained where necessary.

Incidents	Mental Health	Suicide Attempts	Contract/ Plan	Physical Harm	Sexual Abuse/ Allegation	Passed on
April 2023 – to present						
April 2022 – March 2023	2					Police Adult Services
April 2021 – March 2022	2	1	2		1	Adult Services x 3 MAPPA x 1
April 2020 – March 2021			1		2	MAPPA Probation Services
April 2019 – March 2020				1	2	31:8 Police

All documents with personal data are encrypted.

All incidents are shared at Trustee meetings through out the year, to assist in transparent accountability.



Signed:

**Gillian M Bird
NLC Trustee & Safeguarding Lead**

Appendix 2

Data Protection Report Yr ending March 2025

A review of New Life Church Data Protection Policy & Processes was completed in May 2021

The Data Use and Access Act 2025 (DUAA) is imminent in the summer 2025 and the Church's Data protection office will be monitoring it and incorporating it where necessary into the Church Data protection Policy and Processes.

During this annual year

- No Data breaches have been reported
- No Special Access Requests made
- No data Erasure Requests

The Elder responsible for Data Security – David Morgan has established and monitors a comprehensive data backup system

New Life Church continues to widen its use of Church Suite to hold the main bulk of New Life Church data and to be the main mode of communication with members and adherents

If any incidents arose or data requests made these would be shared at Trustee meetings during the year, to assist in transparent accountability .



Signed:

Gillian M Bird
NLC Trustee & Data Protection Officer

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEW LIFE CHURCH NEW MILTON**

Independent examiner's report to the trustees of New Life Church New Milton ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Terence L Smith
The Institute of Chartered Accountants of Scotland

Terence L Smith & Co
Chartered Accountants
38a Station Road
New Milton
Hampshire
BH25 6JX

4 December 2025

NEW LIFE CHURCH NEW MILTON

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	205,568	(9,379)	196,189	519,225
Investment income	3	1,123	12,675	13,798	6,802
Total		<u>206,691</u>	<u>3,296</u>	<u>209,987</u>	<u>526,027</u>
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		<u>200,994</u>	<u>6,963</u>	<u>207,957</u>	<u>206,376</u>
NET INCOME/(EXPENDITURE)		5,697	(3,667)	2,030	319,651
RECONCILIATION OF FUNDS					
Total funds brought forward		146,242	376,330	522,572	202,921
TOTAL FUNDS CARRIED FORWARD		<u><u>151,939</u></u>	<u><u>372,663</u></u>	<u><u>524,602</u></u>	<u><u>522,572</u></u>

NEW LIFE CHURCH NEW MILTON

BALANCE SHEET

31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	10	16,975	58,805	75,780	79,140
CURRENT ASSETS					
Debtors	11	9,848	-	9,848	15,376
Cash at bank and in hand		130,113	313,858	443,971	433,466
		<u>139,961</u>	<u>313,858</u>	<u>453,819</u>	<u>448,842</u>
CREDITORS					
Amounts falling due within one year	12	(4,997)	-	(4,997)	(5,410)
NET CURRENT ASSETS		<u>134,964</u>	<u>313,858</u>	<u>448,822</u>	<u>443,432</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>151,939</u>	<u>372,663</u>	<u>524,602</u>	<u>522,572</u>
NET ASSETS		<u>151,939</u>	<u>372,663</u>	<u>524,602</u>	<u>522,572</u>
FUNDS	14				
Unrestricted funds				151,939	146,242
Restricted funds				372,663	376,330
TOTAL FUNDS				<u>524,602</u>	<u>522,572</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 December 2025 and were signed on its behalf by:



M C Page - Trustee

NEW LIFE CHURCH NEW MILTON

CASH FLOW STATEMENT
for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	10,967	317,636
Net cash provided by operating activities		<u>10,967</u>	<u>317,636</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(462)	(1,806)
Net cash used in investing activities		<u>(462)</u>	<u>(1,806)</u>
Change in cash and cash equivalents in the reporting period		10,505	315,830
Cash and cash equivalents at the beginning of the reporting period		<u>433,466</u>	<u>117,636</u>
Cash and cash equivalents at the end of the reporting period		<u><u>443,971</u></u>	<u><u>433,466</u></u>

The notes form part of these financial statements

NEW LIFE CHURCH NEW MILTON

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	2,030	319,651
Adjustments for:		
Depreciation charges	3,821	4,276
Decrease/(increase) in debtors	5,529	(8,864)
(Decrease)/increase in creditors	(413)	2,573
Net cash provided by operations	<u>10,967</u>	<u>317,636</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	433,466	10,505	443,971
	<u>433,466</u>	<u>10,505</u>	<u>443,971</u>
Total	<u>433,466</u>	<u>10,505</u>	<u>443,971</u>

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities and include trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

Financial assets are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the income statement.

Basic financial liabilities are initially measured at transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled.

Employment benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Provisions

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2. DONATIONS AND LEGACIES

	Unrestricted fund £	Restricted fund £	Total 2025 £	Total 2024 £
Mission and Ministry	4,720	-	4,720	2,766
Donations and gifts	155,537	(8,688)	146,849	330,098
Offertory	18,652	1,782	20,434	101,285
Gift Aid reclaimed	<u>26,659</u>	<u>(2,473)</u>	<u>24,186</u>	<u>85,076</u>
	<u>205,568</u>	<u>(9,379)</u>	<u>196,189</u>	<u>519,225</u>

3. INVESTMENT INCOME

	2025 £	2024 £
Interest receivable	<u>13,798</u>	<u>6,802</u>

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Charitable activities	156,249	51,708	207,957

5. SUPPORT COSTS

	Finance £	Establishment costs £	Governance costs £	Totals £
Charitable activities	595	47,780	3,333	51,708

6. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Depreciation - owned assets	3,822	4,275
Hire of plant and machinery	541	-

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

8. STAFF COSTS

	2025 £	2024 £
Wages and salaries	105,484	104,594
Social security costs	4,859	4,518
Other pension costs	11,313	10,459
	<u>121,656</u>	<u>119,571</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Employees	<u>5</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	198,072	321,153	519,225
Investment income	6,802	-	6,802
Total	<u>204,874</u>	<u>321,153</u>	<u>526,027</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	198,092	8,284	206,376
NET INCOME	6,782	312,869	319,651
RECONCILIATION OF FUNDS			
Total funds brought forward	139,460	63,461	202,921
TOTAL FUNDS CARRIED FORWARD	<u>146,242</u>	<u>376,330</u>	<u>522,572</u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024	64,011	40,118	104,129
Additions	-	462	462
At 31 March 2025	<u>64,011</u>	<u>40,580</u>	<u>104,591</u>
DEPRECIATION			
At 1 April 2024	4,681	20,308	24,989
Charge for year	781	3,041	3,822
At 31 March 2025	<u>5,462</u>	<u>23,349</u>	<u>28,811</u>
NET BOOK VALUE			
At 31 March 2025	<u>58,549</u>	<u>17,231</u>	<u>75,780</u>
At 31 March 2024	<u>59,330</u>	<u>19,810</u>	<u>79,140</u>

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2025	2024
	£	£
Other debtors	7,694	13,408
Prepayments	2,154	1,968
	<u>9,848</u>	<u>15,376</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2025	2024
	£	£
Social security and other taxes	318	1,028
Other creditors	487	1,453
Accrued expenses	4,192	2,929
	<u>4,997</u>	<u>5,410</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	1,353	-
Between one and five years	5,072	-
	<u>6,425</u>	<u>-</u>

14. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	146,242	5,697	151,939
Restricted funds			
Restricted fund	376,330	(3,667)	372,663
TOTAL FUNDS	<u>522,572</u>	<u>2,030</u>	<u>524,602</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	206,691	(200,994)	5,697
Restricted funds			
Restricted fund	3,296	(6,963)	(3,667)
TOTAL FUNDS	<u>209,987</u>	<u>(207,957)</u>	<u>2,030</u>

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	139,460	6,782	146,242
Restricted funds			
Restricted fund	63,461	312,869	376,330
TOTAL FUNDS	<u>202,921</u>	<u>319,651</u>	<u>522,572</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	204,874	(198,092)	6,782
Restricted funds			
Restricted fund	321,153	(8,284)	312,869
TOTAL FUNDS	<u>526,027</u>	<u>(206,376)</u>	<u>319,651</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	139,460	12,479	151,939
Restricted funds			
Restricted fund	63,461	309,202	372,663
TOTAL FUNDS	<u>202,921</u>	<u>321,681</u>	<u>524,602</u>

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	411,565	(399,086)	12,479
Restricted funds			
Restricted fund	324,449	(15,247)	309,202
TOTAL FUNDS	<u>736,014</u>	<u>(414,333)</u>	<u>321,681</u>

15. CONTINGENT LIABILITIES

In 2024 church members contributed £278,133 towards the potential purchase of new premises. In the unlikely event that no suitable premises are found church members may request a return of the monies.

16. RELATED PARTY DISCLOSURES

During the year, the Trustees made donations to the charity totalling £5,330 (2024 - £15,122). At the balance sheet date the amount due to/from Trustees was £Nil (2024 - £Nil).

17. FUNDS

Unrestricted funds

	At 1.4.24 £	Incoming resources £	Resources expended £	Transfers between funds £	At 31.3.25 £
General					
Unrestricted Income Fund	77,461	206,691	(200,994)	(10,000)	73,158
Designated					
Mercy Ministries	18,781	-	-	-	18,781
Designated Reserve Fund	40,000	-	-	10,000	50,000
Kingdom Fund	10,000	-	-	-	10,000
Total Unrestricted funds	<u>146,242</u>	<u>206,691</u>	<u>(200,994)</u>	<u>-</u>	<u>151,939</u>
Restricted funds					
Building Fund Appeal	57,331	-	-	-	57,331
New Building Fund Appeal	313,839	3,296	(6,963)	-	310,172
Facilities Fund	1,391	-	-	-	1,391
Operation Centurion	316	-	-	-	316
Love Gifts for John & Mim	3,037	-	-	-	3,037
Youth groups	416	-	-	-	416
Total restricted funds	<u>376,330</u>	<u>3,296</u>	<u>(6,963)</u>	<u>-</u>	<u>372,663</u>
Total funds	<u>522,572</u>	<u>209,987</u>	<u>(207,957)</u>	<u>-</u>	<u>524,602</u>

The specific purposes for which the funds are to be applied are as follows:

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

17. FUNDS - continued

Mercy Ministries - This represents income being used to fund calls on the church for helping out financially in various situations of poverty or need.

Designated Reserve Fund - This represents a reserve to be held by the charity, equal to three months' expenditure, to cover any unforeseen circumstances.

Kingdom Fund - Funds held for possible property purchase for Sunday worship & contingency for disruption to our normal Sunday place of worship.

Building Fund Appeal - This represents the equity assigned to the purchase of 34 Gore Road in 1999, named New Life Christian Centre.

New Building Fund Appeal - This represents income collected to purchase a new property.

Facilities Fund - This represents the equity value of capital purchases in terms of equipment.

Operation Centurion - This restricted fund has arisen as a member of our church gives specifically for this project, payment of which is made to UFM Worldwide.

Youth Worker - This restricted fund has arisen from a gift received with the request that it is primarily used for a youth worker.

Love Gifts for John & Mim - Love Gifts for retiring pastor and his wife.

NEW LIFE CHURCH NEW MILTON

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	172,004	434,149
Gift aid	24,185	85,076
	<hr/>	<hr/>
	196,189	519,225
Investment income		
Interest receivable	13,798	6,802
	<hr/>	<hr/>
Total incoming resources	209,987	526,027
 EXPENDITURE		
Charitable activities		
Wages	105,484	104,594
Social security	4,859	4,518
Pensions	11,313	10,459
Hire of plant and machinery	541	-
Human resources	1,036	2,809
Mission and Ministry	23,737	27,571
Sunday School and teaching	5,458	6,657
Freehold property	780	780
Fixtures and fittings	3,041	3,496
	<hr/>	<hr/>
	156,249	160,884
 Support costs		
Finance		
Bank charges	595	617
 Establishment costs		
Rates and water	7	(63)
Insurance	2,534	1,405
Light and heat	4,793	4,091
Telephone and internet	861	1,668
Postage and stationery	2,476	2,350
Sundries	1,834	986
Repairs and maintenance	1,220	1,607
PA Maintenance	1,418	729
Churches Counselling Together	200	-
Computer software	4,031	3,133
Fees and subscriptions	973	816
Child protection checks	545	516
Housekeeping	4,729	4,706
Premises Hire	14,244	13,132
Music licences and books	1,885	1,157
New building fund expenses	6,030	7,314
	<hr/>	<hr/>
	47,780	43,547

This page does not form part of the statutory financial statements

NEW LIFE CHURCH NEW MILTON

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	2025 £	2024 £
Establishment costs		
Governance costs		
Accountancy and legal fees	85	-
Independent Examiners Fee	3,248	1,328
	<u>3,333</u>	<u>1,328</u>
Total resources expended	<u>207,957</u>	<u>206,376</u>
Net income	<u>2,030</u>	<u>319,651</u>







BOOKKEEPING & ACCOUNTING
YOUR OUTSOURCED ACCOUNTS DEPARTMENT

Document Details

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File Name	New Life Church New Milton Accounts 2025 for Charity Commission.pdf, New Life Church New Milton Full Accounts 2025.pdf
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NEW LIFE CHURCH, NEW MILTON

England & Wales - Charity number 1175269

Accounts

REGISTERED COMPANY NUMBER: CE011670 (England and Wales)
REGISTERED CHARITY NUMBER: 1175269

TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
NEW LIFE CHURCH NEW MILTON

Terence L Smith & Co
Chartered Accountants
38a Station Road
New Milton
Hampshire
BH25 6JX

NEW LIFE CHURCH NEW MILTON

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for the Year Ended 31 March 2024

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NEW LIFE CHURCH NEW MILTON

REFERENCE AND ADMINISTRATIVE DETAILS
for the Year Ended 31 March 2024

TRUSTEES	Dr N Simmons Dr D M Bargh (resigned 13.6.23) M C Page G M Bird S Robinson
REGISTERED OFFICE	New Life Christian Centre 34 Gore Road New Milton Hampshire BH25 6RZ
REGISTERED COMPANY NUMBER	CE011670 (England and Wales)
REGISTERED CHARITY NUMBER	1175269
INDEPENDENT EXAMINER	Terence L Smith & Co Chartered Accountants 38a Station Road New Milton Hampshire BH25 6JX
BANKERS	Lloyds TSB Bank PLC Walthamstow Branch PO Box 1000 BX1 1LT

NEW LIFE CHURCH NEW MILTON

TRUSTEES' REPORT **for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Activities

The Objects of the CIO are for the public benefit:

- The advancement of the Christian faith in New Milton, Hampshire and such other parts of the United Kingdom and the world, in such ways as the trustees may from time to time decide.

- To relieve persons who are in condition of need or distress, by means of financial hardship, age, ill health, disability or such other economic or social disadvantage, in such parts of the United Kingdom and the world, in such ways, as the trustees may from time to time decide.

NEW LIFE CHURCH NEW MILTON

TRUSTEES' REPORT **for the Year Ended 31 March 2024**

OBJECTIVES AND ACTIVITIES

Public benefit

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

We seek the advancement of the Christian faith for the public benefit by facilitating religious practice, and we seek to relieve persons who are in condition of need (as described in the Objects, above), for the public benefit.

Our activities, for the public benefit, were as follows:

- Large gatherings continued throughout the year, taking place primarily at the main hall of Arnewood School, the local state secondary school. When Arnewood was not available, we continued to meet at either Ballard School (during the Summer Break) or at New Life Church Centre.
- Live streaming continued through the year.
- We carried out regular teaching from the Bible during the year on Sundays, raising awareness and understanding of Christian belief, and training in Christian discipleship.
- Home groups for Bible study, prayer and fellowship, and prayer meetings, took place throughout the year.
- A number of Alpha courses were run throughout the year, with many attendees accepting baptism of faith and church membership.
- Our ownership and maintenance of the New Life Christian Centre building continued.
- We continued to work in association with the registered charity Christians Against Poverty (CAP), debt advice and support service; providing free debt help for members of the community.
- Our pastoral care team continued to function providing practical and spiritual support to individuals in need.
- We were able to continue the relief of poverty and distress, through 'mercy ministry' financial gifts, coordinated by the pastors.
- The Church continued to support the work of the local food bank, 'Basics Bank'.
- The church supported mission and outreach work in the local community and overseas, by both human involvement and financial aid.
- Liz Bastable (our Family and Community Leader), with volunteers, continued to run a Parent and Toddler group on Monday mornings, at NLCC, as a community support and outreach activity.
- Many of our church members support the work of the charity Samaritan's Purse, through its annual 'Operation Christmas Child'; in November 2023 the members packed a good number of shoeboxes with gifts for children in need around the world.

Achievements

The activities described above were the main activities of the charity.

Impacts have been seen, at the individual level, in young people and adults professing the Christian faith for the first time, and in established Christians growing in, and living out, their faith.

The charity has been active in seeking to relieve persons who are in condition of need or distress (interpreted widely as in the charity's objects) and these needs are often of a confidential nature.

We believe that in seeking to represent Jesus Christ in our activities, the charity has had a beneficial impact more widely in the community.

NEW LIFE CHURCH NEW MILTON

TRUSTEES' REPORT **for the Year Ended 31 March 2024**

STRATEGIC REPORT

Financial review

The charity's income comes primarily from regular giving by our church members and attenders, and occasionally from bequests. We do not have significant investment income.

Income for 2023-2024 was up £356,685 compared to 2022-2023, and expenses were up £41,318 for the same period. This resulted in an operating profit of £319,651.

The closing level of funds, at 31st March 2024 was: £522,572.

Total funds: £522,572 (Total unrestricted funds: £146,242; Total restricted funds: £376,330).

During the financial year we asked the church members to contribute towards a potential purchase of a property in the local area to allow us to move to a larger premises. The money raised has increased our Restricted fund by £321k. Unfortunately, the building we were investigating was not suitable, and we continue to look for a new premises.

The money has been invested using a reputable investment platform (Flagstone) that allows the money to be invested and spread across reputable banks, reviewed on a rolling 3-month period. The maximum invested in each bank is £85k, thereby minimising our exposure to any financial crisis. The trustees are fully aware of the investment decisions, and the strategy has been communicated to the members of the Church. This is felt to be a low-risk investment decision allowing the Church to earn interest payments whilst awaiting the provision of a building to allow full investment. A small number of members have asked for a return of the monies gifted due to personal changes in circumstances - we have happily fulfilled these requests.

The Gift Aid Small Donations Scheme continues to provide gift aid tax for the church.

Policy on reserves

As in previous years general reserves from giving continue to be held to cover continuity of activity and for projects. These 'ring fenced' reserves amounting to approximately three months of income (£50k) are held in a ready-access bank account. These are held to cover major income loss and demands from contractual legal obligations. The Designated Reserve fund was increased to £50k to cover the increase in staff costs in the event of a potential redundancy situation. Additionally, we have a 'Kingdom fund' reserve, holding £321k to build up funds to be available if an opportunity arises to purchase a property suitable for use by the church for Sunday worship, and as a contingency for disruption to our normal Sunday place of worship.

The Trustees have reviewed the financial accounts and are satisfied that they represent a true and fair view of the current position.

Employment and HR

We appointed Tom Bastable as full-time Assistant Pastor in May 2023. David Morgan stepped down from acting Assistant Pastor upon Tom's appointment and resumed his role as Elder. We are most grateful for his assistance, wisdom and guidance during this interim period.

Annual appraisals were conducted with all staff members, and plans put in place to allow continued professional development.

There were no significant sickness issues with staff.

Employed staff are:

- Senior Minister
- Assistant Pastor
- Family & Community Leader
- Administration (P/T)

Our processes & policies continue to be reviewed on an annual/biannual basis to ensure they are updated and relevant.

NLC Safeguarding: Acceptance of Safeguarding Annual Report **see appendix 1**
NLC Data Protection: Acceptance of Data Protection Annual Report **see appendix 2**

NEW LIFE CHURCH NEW MILTON

TRUSTEES' REPORT for the Year Ended 31 March 2024

STRATEGIC REPORT

Plans for future periods

Aims and key objectives for future periods

The Church's aim is to continue to work in our local and wider community, as above.

Currently the UK is entering a worsening cost of living crisis, that is likely to be accompanied by increasing levels of stress and distress in society. The Christian gospel message of hope and transformation has never been more relevant for ordinary people and the charity trustees, and the church leadership team realise that this is a time of great opportunity for the charity to advance its objectives.

Activities planned to achieve aims

We continued to live-stream our Sunday morning gatherings during the year, because there is clearly a need for it (both for the housebound, and for interested watchers, wherever in the world they may be).

We continue to hire the main hall and some classrooms at Arnewood School (the local Comprehensive) for our Sunday morning gatherings. This has excellent internet access and parking capacity. We continue to be encouraged by the significant number of new attenders who are joining us on Sunday mornings at Arnewood.

The church continues to support the work of Christians against Poverty (CAP), locally expressed through debt counselling, a job club, and a Life Skills course (in association with Lymington Baptist Church).

Church Suite software continues to be used effectively as new updates are added to the programme incorporating policy processes to aid compliance and accountability.

We look to increase the proportion of regular church attenders belonging to home groups, by expanding the number of groups, subject to the availability of group leaders. Currently around 140 of our regular attenders belong to a small group.

The church has a social media presence, with a website and its own Facebook page.

It continues to be our policy to give at least 10% of our income to supporting Christian Mission (in the UK and abroad). As a church we currently give specific support to missions work in northern Spain, in Azerbaijan and in the Ukraine.

New Life Church is a member of the Evangelical Alliance. We are also in Kinetic Network, a relational network of like-minded churches in the UK.

The Church continues to depend on a team of volunteers who assist the Pastor's in carrying out support activities for the Church. These include volunteers assisting in

- Sunday School teaching for children
- Youth activities on a Sunday and Tuesday
- Hospitality Teams
- Technical Support Teams
- Worship Groups
- Transport and Set Up Teams
- Home Groups
- Stewarding Teams
- Welcome Teams
- Pastoral Support Team

Each team has a leader clearly identified, and they are accountable to the Church leadership for ensuring that the members follow the correct procedures as defined by the Codes of Practice

NEW LIFE CHURCH NEW MILTON

TRUSTEES' REPORT

for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

New Life Church prior to 2018 related to New Life Fund, an unincorporated charitable trust, whose trustees decided to apply to convert to CIO status. New Life Church New Milton CIO was registered by the Charity Commission 20 October 2017. The assets, liabilities and activities of New Life Fund were subsequently transferred to the CIO, New Life Fund and the CIO merged, and New Life Fund was dissolved and removed from the Charities Register. The trustees of New Life Fund became the trustees of the CIO.

The CIO is a Foundation CIO, which is to say that the only voting members are its charity trustees.

Recruitment and appointment of trustees

The CIO Constitution states that apart from the first trustees, every trustee "must be appointed by a resolution passed at a properly convened meeting of the spiritual leadership of New Life Church" (where 'spiritual leadership' means the Elders of the Church). Also, "in selecting individuals for appointment as charity trustees, the spiritual leadership must have regard to the skills, knowledge and experience needed for the effective administration of the CIO." Trustees are appointed from among the membership of New Life Church.

Dr D M Bargh retired from the Chair and membership of the Trustees in June 2023. We Trustees thank Don for the many years of faithful and safe service Don provided. In continuity Mr Nigel Simmons accepted the position of Trustee Chair.

Induction and training of trustees

New trustees would normally be familiar with the practical work of the charity, having been involved in the charity and its activities prior to appointment.

Newly appointed trustees are instructed to familiarise themselves with Charity Commission guidance for new trustees on its website.

The trustees will make available to a new trustee a copy of the CIO constitution, a copy of the CIO's latest Trustees' annual report and statement of accounts, and copies of the Policies and Procedures of New Life Church, including the safeguarding policy. An enhanced DBS check is required for new trustees. The charity is organised so that the trustees meet regularly to oversee its affairs.

General

We also listed our premises in Gore Road for sale during June 2023 - and are still in the process of looking for a buyer. This is driven by the need to find a larger premises for the Church that can continue to serve the local community, whilst having sufficient space to facilitate our Sunday meetings.

The trustees confirm that:

- a) they have complied with the requirements of section 17 and 117 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales, and
- b) there were no serious incidents relating to the charity during the year.

Financial Instruments

Objectives and policies

The charity's activities expose it to cash flow risk and liquidity risk. The reserve account is there to manage liquidity, and the positive financial balance in our current account is used to manage our cash flow risk.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of New Life Church New Milton for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

NEW LIFE CHURCH NEW MILTON

TRUSTEES' REPORT
for the Year Ended 31 March 2024

TRUSTEES' RESPONSIBILITY STATEMENT - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' report, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 30 January 2025 and signed on the board's behalf by:

Dr N Simmons - Trustee

Appendix 1

Safeguarding Report Yr End March 2024

New Life Church continues to strengthen its Safeguarding Policy and Processes using Church Suite to ensure timely DBS checks, collection of references and training schedules. A review of Safeguarding Policy was commenced August 2021 and completed May 2022 and reviewed in 2023.

DBS checks are ongoing on a 2-year rolling programme.

New Life Church has co joined with other local churches' (Southern Counties Baptist Association) Safeguarding training to share Safeguarding experiences, tips and concerns and ease expense. Online courses with Thirty-One Eight and NSPCC are also utilised.

Children's departments, youth departments, welcome team, stewards and elders all have lanyards, and all children are made aware that these are "safer strangers" that they can approach or should a person from one of these teams approach them.

Kalee Rothwell became Safeguarding Coordinator in February 2024 with Juliette Whatmore as deputy.

When incidents of concern are raised, reports are completed and witnessed and ongoing logs (diaries) maintained where necessary.

Incidents	Mental Health	Suicide Attempts	Contract/ Plan	Physical Harm	Sexual Abuse/ Allegation	Passed on to
April 2023 – March 2024			1		1	Ongoing contract
April 2022 – March 2023	2				1	Police Adult Services
April 2021 – March 2022	2	1	2		1	Adult Services x 3 MAPPAs x 1
April 2020 – March 2021			1		2	MAPPAs Probation Services
April 2019 – March 2020				1	2	31:8 Police

All documents with personal data are encrypted.

All incidents are shared at Trustee meetings throughout the year, to assist in transparent accountability.

Signed:



Gillian M Bird
NLC Trustee

Date: 16/1/25

Appendix 2

Data Protection Report Yr End March 2024

During this annual year

- No Data breaches have been reported.
- No Special Access Requests made.
- No data Erasure Requests made.

The Elder responsible for Data Security – David Morgan has established a comprehensive data backup system.

New Life Church has continued to widen its use of Church Suite to hold the main bulk of New Life data and to be the main mode of communication with members and adherents, processes, appointments, rotas and social events (bookings).

If any incidents arose or data requests made these would be shared at Trustee meetings throughout the year, to assist in transparent accountability.

Signed:

A handwritten signature in black ink, appearing to read 'Gillian M Bird', written over a faint, circular stamp or watermark.

Gillian M Bird
NLC Trustee & Data Protection Officer

Date: 16/1/25

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEW LIFE CHURCH NEW MILTON**

Independent examiner's report to the trustees of New Life Church New Milton ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Terence L Smith
The Institute of Chartered Accountants of Scotland

Terence L Smith & Co
Chartered Accountants
38a Station Road
New Milton
Hampshire
BH25 6JX

30 January 2025

NEW LIFE CHURCH NEW MILTON

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	198,072	321,153	519,225	168,883
Investment income	3	6,802	-	6,802	459
Total		<u>204,874</u>	<u>321,153</u>	<u>526,027</u>	<u>169,342</u>
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		<u>198,092</u>	<u>8,284</u>	<u>206,376</u>	<u>165,058</u>
NET INCOME		6,782	312,869	319,651	4,284
RECONCILIATION OF FUNDS					
Total funds brought forward		139,460	63,461	202,921	198,637
TOTAL FUNDS CARRIED FORWARD		<u>146,242</u>	<u>376,330</u>	<u>522,572</u>	<u>202,921</u>

The notes form part of these financial statements

NEW LIFE CHURCH NEW MILTON

BALANCE SHEET

31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	19,403	59,737	79,140	81,609
CURRENT ASSETS					
Debtors	11	15,376	-	15,376	6,512
Cash at bank and in hand		116,873	316,593	433,466	117,636
		<u>132,249</u>	<u>316,593</u>	<u>448,842</u>	<u>124,148</u>
CREDITORS					
Amounts falling due within one year	12	(5,410)	-	(5,410)	(2,836)
NET CURRENT ASSETS		<u>126,839</u>	<u>316,593</u>	<u>443,432</u>	<u>121,312</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>146,242</u>	<u>376,330</u>	<u>522,572</u>	<u>202,921</u>
NET ASSETS		<u>146,242</u>	<u>376,330</u>	<u>522,572</u>	<u>202,921</u>
FUNDS	13				
Unrestricted funds				146,242	139,460
Restricted funds				376,330	63,461
TOTAL FUNDS				<u>522,572</u>	<u>202,921</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2025 and were signed on its behalf by:

N Simmons - Trustee

The notes form part of these financial statements

NEW LIFE CHURCH NEW MILTON

CASH FLOW STATEMENT
for the Year Ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	317,636	6,035
Net cash provided by operating activities		<u>317,636</u>	<u>6,035</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,806)	(2,041)
Net cash used in investing activities		<u>(1,806)</u>	<u>(2,041)</u>
Change in cash and cash equivalents in the reporting period		<u>315,830</u>	<u>3,994</u>
Cash and cash equivalents at the beginning of the reporting period		<u>117,636</u>	<u>113,642</u>
Cash and cash equivalents at the end of the reporting period		<u><u>433,466</u></u>	<u><u>117,636</u></u>

The notes form part of these financial statements

NEW LIFE CHURCH NEW MILTON

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 March 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	319,651	4,284
Adjustments for:		
Depreciation charges	4,276	4,574
Increase in debtors	(8,864)	(2,520)
Increase/(decrease) in creditors	2,573	(303)
Net cash provided by operations	<u>317,636</u>	<u>6,035</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	117,636	315,830	433,466
	<u>117,636</u>	<u>315,830</u>	<u>433,466</u>
Total	<u>117,636</u>	<u>315,830</u>	<u>433,466</u>

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities and include trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Financial instruments

Financial assets are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the income statement.

Basic financial liabilities are initially measured at transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled.

Employment benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Provisions

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2. DONATIONS AND LEGACIES

	Unrestricted fund £	Restricted fund £	Total 2024 £	Total 2023 £
Mission and Ministry	2,766	-	2,766	2,250
Donations and gifts	135,745	194,353	330,098	123,695
Offertory	17,505	83,780	101,285	13,806
Gift Aid reclaimed	<u>42,056</u>	<u>43,020</u>	<u>85,076</u>	<u>29,132</u>
	<u>198,072</u>	<u>321,153</u>	<u>519,225</u>	<u>168,883</u>

3. INVESTMENT INCOME

	2024 £	2023 £
Interest receivable	<u>6,802</u>	<u>459</u>

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Charitable activities	160,884	45,492	206,376

5. SUPPORT COSTS

	Finance £	Establishment costs £	Governance costs £	Totals £
Charitable activities	617	43,547	1,328	45,492

6. NET INCOME/(EXPENDITURE)

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

	2024 £	2023 £
Depreciation - owned assets	4,275	4,575

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

8. STAFF COSTS

	2024 £	2023 £
Wages and salaries	104,594	75,373
Social security costs	4,518	431
Other pension costs	10,459	7,537
	<u>119,571</u>	<u>83,341</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Employees	<u>4</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

NEW LIFE CHURCH NEW MILTON**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES			
	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	168,883	-	168,883
Investment income	459	-	459
Total	169,342	-	169,342
EXPENDITURE ON			
Charitable activities			
Charitable activities	164,045	1,013	165,058
NET INCOME/(EXPENDITURE)			
Transfers between funds	5,297	(1,013)	4,284
	29,396	(29,396)	-
Net movement in funds	34,693	(30,409)	4,284
RECONCILIATION OF FUNDS			
Total funds brought forward	104,767	93,870	198,637
TOTAL FUNDS CARRIED FORWARD	139,460	63,461	202,921
10. TANGIBLE FIXED ASSETS			
	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023	64,011	38,312	102,323
Additions	-	1,806	1,806
At 31 March 2024	64,011	40,118	104,129
DEPRECIATION			
At 1 April 2023	3,901	16,813	20,714
Charge for year	780	3,495	4,275
At 31 March 2024	4,681	20,308	24,989
NET BOOK VALUE			
At 31 March 2024	59,330	19,810	79,140
At 31 March 2023	60,110	21,499	81,609

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	13,408	6,512
Prepayments	1,968	-
	<u>15,376</u>	<u>6,512</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Social security and other taxes	1,028	450
Other creditors	1,453	1,096
Accrued expenses	2,929	1,290
	<u>5,410</u>	<u>2,836</u>

13. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	139,460	6,782	146,242
Restricted funds			
Restricted fund	63,461	312,869	376,330
TOTAL FUNDS	<u>202,921</u>	<u>319,651</u>	<u>522,572</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	204,874	(198,092)	6,782
Restricted funds			
Restricted fund	321,153	(8,284)	312,869
TOTAL FUNDS	<u>526,027</u>	<u>(206,376)</u>	<u>319,651</u>

NEW LIFE CHURCH NEW MILTON

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	104,767	5,297	29,396	139,460
Restricted funds				
Restricted fund	93,870	(1,013)	(29,396)	63,461
TOTAL FUNDS	<u>198,637</u>	<u>4,284</u>	<u>-</u>	<u>202,921</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	169,342	(164,045)	5,297
Restricted funds			
Restricted fund	-	(1,013)	(1,013)
TOTAL FUNDS	<u>169,342</u>	<u>(165,058)</u>	<u>4,284</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	104,767	12,079	29,396	146,242
Restricted funds				
Restricted fund	93,870	311,856	(29,396)	376,330
TOTAL FUNDS	<u>198,637</u>	<u>323,935</u>	<u>-</u>	<u>522,572</u>

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	374,216	(362,137)	12,079
Restricted funds			
Restricted fund	321,153	(9,297)	311,856
TOTAL FUNDS	<u>695,369</u>	<u>(371,434)</u>	<u>323,935</u>

14. CONTINGENT LIABILITIES

During the year church members contributed £278,133 towards the potential purchase of new premises. In the unlikely event that no suitable premises are found church members may request a return of the monies.

15. RELATED PARTY DISCLOSURES

During the year, the Trustees made donations to the charity totalling £15,122 (2023 - £10,220). At the balance sheet date the amount due to/from Trustees was £Nil (2023 - £Nil).

16. FUNDS

Unrestricted funds

	At 1.4.23 £	Incoming resources £	Resources expended £	Transfers between funds £	At 31.3.24 £
General					
Unrestricted Income Fund	72,799	202,754	(198,092)	-	77,461
Designated					
Mercy Ministries	16,661	2,120	-	-	18,781
Designated Reserve Fund	40,000	-	-	-	40,000
Kingdom Fund	10,000	-	-	-	10,000
Total Unrestricted funds	<u>139,460</u>	<u>204,874</u>	<u>(198,092)</u>	<u>-</u>	<u>146,242</u>
Restricted funds					
Building Fund Appeal	58,055	-	(724)	-	57,331
New Building Fund Appeal	-	321,153	(7,314)	-	313,839
Facilities Fund	1,637	-	(246)	-	1,391
Operation Centurion	316	-	-	-	316
Love Gifts for John & Mim	3,037	-	-	-	3,037
Youth groups	416	-	-	-	416
Total restricted funds	<u>63,461</u>	<u>321,153</u>	<u>(8,284)</u>	<u>-</u>	<u>376,330</u>
Total funds	<u>202,921</u>	<u>526,027</u>	<u>(206,376)</u>	<u>-</u>	<u>522,572</u>

The specific purposes for which the funds are to be applied are as follows:

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

16. FUNDS - continued

Mercy Ministries - This represents income being used to fund calls on the church for helping out financially in various situations of poverty or need.

Designated Reserve Fund - This represents a reserve to be held by the charity, equal to three months' expenditure, to cover any unforeseen circumstances.

Kingdom Fund - Funds held for possible property purchase for Sunday worship & contingency for disruption to our normal Sunday place of worship.

Building Fund Appeal - This represents the equity assigned to the purchase of 34 Gore Road in 1999, named New Life Christian Centre.

New Building Fund Appeal - This represents income collected to purchase a new property.

Facilities Fund - This represents the equity value of capital purchases in terms of equipment.

Operation Centurion - This restricted fund has arisen as a member of our church gives specifically for this project, payment of which is made to UFM Worldwide.

Youth Worker - This restricted fund has arisen from a gift received with the request that it is primarily used for a youth worker.

Love Gifts for John & Mim - Love Gifts for retiring pastor and his wife.

NEW LIFE CHURCH NEW MILTON**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	434,149	139,751
Gift aid	85,076	29,132
	<hr/>	<hr/>
	519,225	168,883
Investment income		
Interest receivable	6,802	459
	<hr/>	<hr/>
Total incoming resources	526,027	169,342
 EXPENDITURE		
Charitable activities		
Wages	104,594	75,373
Social security	4,518	431
Pensions	10,459	7,537
Human resources	2,809	972
Mission and Ministry	27,571	34,838
Sunday School and teaching	6,657	5,890
Freehold property	780	780
Fixtures and fittings	3,496	3,794
	<hr/>	<hr/>
	160,884	129,615
 Support costs		
Finance		
Bank charges	617	395
 Establishment costs		
Rates and water	(63)	24
Insurance	1,405	2,311
Light and heat	4,091	4,786
Telephone and internet	1,668	1,421
Postage and stationery	2,350	1,708
Sundries	986	1,275
Repairs and maintenance	1,607	2,083
PA Maintenance	729	2,089
Computer software	3,133	1,734
Fees and subscriptions	816	915
Child protection checks	516	543
Housekeeping	4,706	3,354
Premises Hire	13,132	9,698
Music licences and books	1,157	1,823
New building fund expenses	7,314	-
	<hr/>	<hr/>
	43,547	33,764

This page does not form part of the statutory financial statements

NEW LIFE CHURCH NEW MILTON

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024

	2024	2023
	£	£
Establishment costs		
Governance costs		
Independent Examiners Fee	1,328	1,284
Total resources expended	<u>206,376</u>	<u>165,058</u>
Net income	<u>319,651</u>	<u>4,284</u>

NEW LIFE CHURCH, NEW MILTON

England & Wales - Charity number 1175269

Accounts

original

REGISTERED COMPANY NUMBER: CE011670 (England and Wales)
REGISTERED CHARITY NUMBER: 1175269

TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
NEW LIFE CHURCH NEW MILTON

Terence L Smith & Co
Chartered Accountants
38a Station Road
New Milton
Hampshire
BH25 6JX

NEW LIFE CHURCH NEW MILTON

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for the Year Ended 31 March 2023

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NEW LIFE CHURCH NEW MILTON

REFERENCE AND ADMINISTRATIVE DETAILS
for the Year Ended 31 March 2023

TRUSTEES	Dr N Simmons Dr D M Bargh M C Page G M Bird S Robinson (appointed 18.12.22)
REGISTERED OFFICE	New Life Christian Centre 34 Gore Road New Milton Hampshire BH25 6RZ
REGISTERED COMPANY NUMBER	CE011670 (England and Wales)
REGISTERED CHARITY NUMBER	1175269
INDEPENDENT EXAMINER	Terence L Smith & Co Chartered Accountants 38a Station Road New Milton Hampshire BH25 6JX
BANKERS	Lloyds TSB Bank PLC Walthamstow Branch PO Box 1000 BX1 1LT

NEW LIFE CHURCH NEW MILTON

TRUSTEES' REPORT **for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Activities

The Objects of the CIO are for the public benefit:

- The advancement of the Christian faith in New Milton, Hampshire and such other parts of the United Kingdom and the world, in such ways as the trustees may from time to time decide.
- To relieve persons who are in condition of need or distress, by means of financial hardship, age, ill health, disability or such other economic or social disadvantage, in such parts of the United Kingdom and the world, in such ways, as the trustees may from time to time decide.

Public benefit

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

We seek the advancement of the Christian faith for the public benefit by facilitating religious practice, and we seek to relieve persons who are in condition of need (as described in the Objects, above), for the public benefit.

Our activities, for the public benefit, were as follows:

- Large gatherings continued throughout the year, taking place primarily at the main hall of Arnewood School, the local state secondary school. When Arnewood was not available, we continued to meet at either Ballard School (during the Summer Break) or at New Life Church Centre.
- Live streaming continued through the year, although it was facing consistency difficulties due to the technology employed.
- We carried out regular teaching from the Bible during the year on Sundays, raising awareness and understanding of Christian belief, and training in Christian discipleship.
- Home groups for Bible study, prayer and fellowship, and prayer meetings, took place throughout the year.
- Our ownership and maintenance of the New Life Christian Centre building continued.
- We continued to work in association with the registered charity Christians Against Poverty (CAP), debt advice and support service; providing free debt help for members of the community.
- Our pastoral care team continued to function providing practical and spiritual support to individuals in need.
- We were able to continue the relief of poverty and distress, through 'mercy ministry' financial gifts, coordinated by the pastors.
- The Church continued to support the work of the local food bank, 'Basics Bank'.
- The church supported mission and outreach work in the local community and overseas, by both human involvement and financial aid.
- Liz Bastable (our Family and Community Leader), with volunteers, continued to run a Parent and Toddler group on Monday mornings, at NLCC, as a community support and outreach activity.
- Many of our church members support the work of the charity Samaritan's Purse, through its annual 'Operation Christmas Child'; in November 2022 the members packed a good number of shoeboxes with gifts for children in need around the world.

NEW LIFE CHURCH NEW MILTON

TRUSTEES' REPORT

for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Achievements

The activities described above were the main activities of the charity.

Impacts have been seen, at the individual level, in young people and adults professing the Christian faith for the first time, and in established Christians growing in, and living out, their faith.

The charity has been active in seeking to relieve persons who are in condition of need or distress (interpreted widely as in the charity's objects) and these needs are often of a confidential nature.

We believe that in seeking to represent Jesus Christ in our activities, the charity has had a beneficial impact more widely in the community.

FINANCIAL REVIEW

Financial review

The charity's income comes primarily from regular giving by our church members and attenders, and occasionally from bequests. We do not have significant investment income.

Income for 2022-2023 was up £11,112 compared to 2021-2022, and expenses were up £14,644 for the same period. This resulted in an operating profit of £3,567.

The closing level of funds, at 31st March 20223 was: £202,204.

Total funds: £202,204 (Total unrestricted funds: £138,743; Total restricted funds: £63,461).

The Gift Aid Small Donations Scheme continues to provide gift aid tax for the church.

Policy on reserves

As in previous years general reserves from giving continue to be held to cover continuity of activity and for projects. These 'ring fenced' reserves amounting to approximately three months of income (£40,000) are held in a ready-access bank account. These are held to cover major income loss and demands from contractual legal obligations. The Designated Reserve fund was kept at £40,000. Additionally, we have a 'Kingdom fund' reserve, holding £10,000, to build up funds to be available if an opportunity arises to purchase a property suitable for use by the church for Sunday worship, and as a contingency for disruption to our normal Sunday place of worship.

The Trustees have reviewed the financial accounts and are satisfied that they represent a true and fair view of the current position.

NEW LIFE CHURCH NEW MILTON

TRUSTEES' REPORT

for the Year Ended 31 March 2023

PLANS FOR FUTURE PERIODS

Aims and key objectives for future periods

The Church's aim is to continue to work in our local and wider community, as above.

Currently the UK is entering a worsening cost of living crisis, that is likely to be accompanied by increasing levels of stress and distress in society. The Christian gospel message of hope and transformation has never been more relevant for ordinary people and the charity trustees and the church leadership team realise that this is a time of great opportunity for the charity to advance its objectives.

Our Assistant Pastor, Paul Warren, being called to a pastorate in Bridgend, resigned in February 2022 to take up his new post in Wales. We are grateful for his ministry among us since 2018 and pray blessings on him and his family. We have appointed a full-time replacement in May 2023, but during the year 2022/23 we continued to be very grateful to David Morgan, one of our Leadership team and a retired Pastor himself, for acting as Assistant Pastor on a volunteer, part-time, interim basis.

Activities planned to achieve aims

We continued to live-stream our Sunday morning gatherings during the year, because there is clearly a need for it (both for the housebound, and for interested watchers, wherever in the world they may be).

We are now hiring the main hall and some classrooms at Arnewood School (the local Comprehensive) for our Sunday morning gatherings. This has excellent internet access and parking capacity. We continue to be encouraged by the significant number of new attenders who are joining us on Sunday mornings at Arnewood.

The church continues to support the work of Christians against Poverty (CAP), locally expressed through debt counselling, a job club, and a Life Skills course (in association with Lymington Baptist Church).

We look to increase the proportion of regular church attenders belonging to home groups, by expanding the number of groups, subject to the availability of group leaders. Currently around 115 of our regular attenders belong to a small group.

The church has a social media presence, with a website and its own Facebook page.

It continues to be our policy to give at least 10% of our income to supporting Christian Mission (in the UK and abroad). As a church we currently give specific support to missions work in northern Spain, in Azerbaijan and in the Ukraine.

New Life Church is a member of the Evangelical Alliance. We are also in Kinetic Network, a relational network of like-minded churches in the UK

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

New Life Church prior to 2018 related to New Life Fund, an unincorporated charitable trust, whose trustees decided to apply to convert to CIO status. New Life Church New Milton CIO was registered by the Charity Commission 20 October 2017. The assets, liabilities and activities of New Life Fund were subsequently transferred to the CIO, New Life Fund and the CIO merged, and New Life Fund was dissolved and removed from the Charities Register. The trustees of New Life Fund became the trustees of the CIO.

The CIO is a Foundation CIO, which is to say that the only voting members are its charity trustees.

Recruitment and appointment of trustees

The CIO Constitution states that apart from the first trustees, every trustee "must be appointed by a resolution passed at a properly convened meeting of the spiritual leadership of New Life Church" (where 'spiritual leadership' means the Elders of the Church). Also, "in selecting individuals for appointment as charity trustees, the spiritual leadership must have regard to the skills, knowledge and experience needed for the effective administration of the CIO." Trustees are appointed from among the membership of New Life Church.

S Robinson joined the Trustees in January 2023.

NEW LIFE CHURCH NEW MILTON

TRUSTEES' REPORT

for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of trustees

New trustees would normally be familiar with the practical work of the charity, having been involved in the charity and its activities prior to appointment.

Newly appointed trustees are instructed to familiarise themselves with Charity Commission guidance for new trustees on its website.

The trustees will make available to a new trustee a copy of the CIO constitution, a copy of the CIO's latest Trustees' annual report and statement of accounts, and copies of the Policies and Procedures of New Life Church, including the safeguarding policy. An enhanced DBS check is required for new trustees. The charity is organised so that the trustees meet regularly to oversee its affairs.

General

The charity has in place all policies mandatory for charities, and in addition a considerable number of non-mandatory ones. We have a process for regular review, mostly annually, to keep policies up to date.

We commenced a thorough review and revision of our Safeguarding Policy during this reporting year, based on official guidance and on advice from the specialist safeguarding charity, Thirtyone:eight. We performed a safeguarding audit.

NLC Safeguarding: Acceptance of SG Annual Report see appendix A

NLC Data Protection: Acceptance of DP Annual Report see appendix B

The trustees confirm that:

- a) they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales, and
- b) there were no serious incidents relating to the charity during the year.

Financial Instruments

Objectives and policies

The charity's activities expose it to cash flow risk and liquidity risk. The reserve account is there to manage liquidity, and the positive financial balance in our current account is used to manage our cash flow risk.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of New Life Church New Milton for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 20 November 2023 and signed on its behalf by:

Dr N Simmons - Trustee

Appendix A

Safeguarding Report April 2021 – March 2023

New Life Church continues to strengthen our Safeguarding Policy and Processes and are active in completing Safer Recruitment on all staff (voluntary or paid)

- Safeguarding Deputy gained and completed training in basic safeguarding & safer recruitment
- Safer Recruitment continues on new volunteers and paid staff
- CPD NSPCC Safeguarding training commenced January 2021 for all workers face to face regularly with youth or vulnerable adults
- Safeguarding brochure training provided for volunteers not in direct regular contact with youth or vulnerable adults
- Codes of Practice established for various ministries
- All the above dovetailed into the Charity Commission and church insurance requirements
- DBS searches continue for new & renewals workers
- 11 church workers CPD trained during year & 12 currently on training programme

The majority of the incidents were passed over to Adult Services and incident reports completed and witnessed and ongoing logs (diaries) maintained where necessary.

Incidents	Mental Health	Suicide thoughts	Contract/ Plan	Physical Harm	Sexual Abuse/ Allegation	Passed on
April 2022 – March 2023	1	1	1			Police & Adult Services MAPPA x 1
April 2021 – March 2022	2	1	2		1	Adult Services x 3 MAPPA x 1
April 2020 – March 2021			1		2	MAPPA Probation Services
April 2019 – March 2020				1	2	31:8 Police

All documents with personal data are encrypted.

All incidents are shared at Trustee meetings throughout the year, to assist in transparent accountability.

Signed:



Gillian M Bird

Date: 20/11/23

NLC Trustee & Safeguarding Lead

Appendix B

Data Protection Report 2022 – 2023

During this annual year New Life Church has:

- No Data breaches have been reported
- No Special Access Requests made
- No data Erasure Requests

The Elder responsible for Data Security is still David Morgan and our comprehensive data backup system is still running smoothly.

New Life Church is continuing to widen its use of Church Suite to hold the main bulk of NL data and to be the main mode of communication with members and adherents

If any incidents arose or data requests made these would be shared at Trustee meetings throughout the year, to assist in transparent accountability.

The New Life Church Data Protection Officer (DPO) has noted that On 8 March 2023, the U.K. government introduced the Data Protection and Digital Information (No. 2) Bill to Parliament. Its objective is to “update and simplify” the U.K.’s data protection laws and certain other legislation. The Bill will have its second reading 17 April 2023; it will likely take until the end of 2023 to finish its way through Parliament. The DPO will then revise/update New Life Data Protection Policy accordingly.

Signed:



Gillian M Bird

Date: 20/11/23

NLC Trustee & Data Protection Officer

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEW LIFE CHURCH NEW MILTON**

Independent examiner's report to the trustees of New Life Church New Milton ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Terence L Smith

Terence L Smith & Co
Chartered Accountants
38a Station Road
New Milton
Hampshire
BH25 6JX

20 November 2023

NEW LIFE CHURCH NEW MILTON**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	168,883	-	168,883	158,209
Investment income	3	459	-	459	21
Total		<u>169,342</u>	<u>-</u>	<u>169,342</u>	<u>158,230</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>164,762</u>	<u>1,013</u>	<u>165,775</u>	<u>151,131</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	<u>4,580</u> <u>29,396</u>	<u>(1,013)</u> <u>(29,396)</u>	<u>3,567</u> <u>-</u>	<u>7,099</u> <u>-</u>
Net movement in funds		<u>33,976</u>	<u>(30,409)</u>	<u>3,567</u>	<u>7,099</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>104,767</u>	<u>93,870</u>	<u>198,637</u>	<u>191,538</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>138,743</u></u>	<u><u>63,461</u></u>	<u><u>202,204</u></u>	<u><u>198,637</u></u>

The notes form part of these financial statements

NEW LIFE CHURCH NEW MILTON

BALANCE SHEET

31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	20,902	60,707	81,609	84,143
CURRENT ASSETS					
Debtors	9	6,512	-	6,512	3,992
Cash at bank and in hand		114,882	2,754	117,636	113,642
		<u>121,394</u>	<u>2,754</u>	<u>124,148</u>	<u>117,634</u>
CREDITORS					
Amounts falling due within one year	10	(3,553)	-	(3,553)	(3,140)
		<u>117,841</u>	<u>2,754</u>	<u>120,595</u>	<u>114,494</u>
NET CURRENT ASSETS					
		<u>117,841</u>	<u>2,754</u>	<u>120,595</u>	<u>114,494</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>138,743</u>	<u>63,461</u>	<u>202,204</u>	<u>198,637</u>
NET ASSETS		<u>138,743</u>	<u>63,461</u>	<u>202,204</u>	<u>198,637</u>
FUNDS	11				
Unrestricted funds				138,743	104,767
Restricted funds				63,461	93,870
TOTAL FUNDS				<u>202,204</u>	<u>198,637</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 November 2023 and were signed on its behalf by:

N Simmons - Trustee

The notes form part of these financial statements

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities and include trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

Financial assets are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the income statement.

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Financial instruments

Basic financial liabilities are initially measured at transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled.

Employment benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Provisions

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2. DONATIONS AND LEGACIES

	Unrestricted fund £	Restricted fund £	Total 2023 £	Total 2022 £
Mission and Ministry	2,250	-	2,250	2,890
Donations and gifts	123,695	-	123,695	116,520
Offertory	13,806	-	13,806	14,468
Gift Aid reclaimed	<u>29,132</u>	-	<u>29,132</u>	<u>24,331</u>
	<u>168,883</u>	-	<u>168,883</u>	<u>158,209</u>

3. INVESTMENT INCOME

	2023 £	2022 £
Interest receivable	<u>459</u>	<u>21</u>

4. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Depreciation - owned assets	<u>4,575</u>	<u>4,884</u>

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	75,373	78,577
Social security costs	1,148	3,398
Other pension costs	7,537	7,793
	<u>84,058</u>	<u>89,768</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Employees	<u>3</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	158,209	-	158,209
Investment income	21	-	21
Total	<u>158,230</u>	<u>-</u>	<u>158,230</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	150,067	1,064	151,131
NET INCOME/(EXPENDITURE)	8,163	(1,064)	7,099
RECONCILIATION OF FUNDS			
Total funds brought forward	96,604	94,934	191,538
TOTAL FUNDS CARRIED FORWARD	<u>104,767</u>	<u>93,870</u>	<u>198,637</u>

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022	64,011	36,271	100,282
Additions	-	2,041	2,041
	<hr/>	<hr/>	<hr/>
At 31 March 2023	64,011	38,312	102,323
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2022	3,121	13,018	16,139
Charge for year	780	3,795	4,575
	<hr/>	<hr/>	<hr/>
At 31 March 2023	3,901	16,813	20,714
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2023	60,110	21,499	81,609
	<hr/>	<hr/>	<hr/>
At 31 March 2022	60,890	23,253	84,143
	<hr/>	<hr/>	<hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	6,512	3,992
	<hr/>	<hr/>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	1,167	1,452
Other creditors	1,096	488
Accrued expenses	1,290	1,200
	<hr/>	<hr/>
	3,553	3,140
	<hr/>	<hr/>

11. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	104,767	4,580	29,396	138,743
Restricted funds				
Restricted fund	93,870	(1,013)	(29,396)	63,461
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	198,637	3,567	-	202,204
	<hr/>	<hr/>	<hr/>	<hr/>

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	169,342	(164,762)	4,580
Restricted funds			
Restricted fund	-	(1,013)	(1,013)
TOTAL FUNDS	<u>169,342</u>	<u>(165,775)</u>	<u>3,567</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	96,604	8,163	104,767
Restricted funds			
Restricted fund	94,934	(1,064)	93,870
TOTAL FUNDS	<u>191,538</u>	<u>7,099</u>	<u>198,637</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	158,230	(150,067)	8,163
Restricted funds			
Restricted fund	-	(1,064)	(1,064)
TOTAL FUNDS	<u>158,230</u>	<u>(151,131)</u>	<u>7,099</u>

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	96,604	12,743	29,396	138,743
Restricted funds				
Restricted fund	94,934	(2,077)	(29,396)	63,461
TOTAL FUNDS	<u>191,538</u>	<u>10,666</u>	<u>-</u>	<u>202,204</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	327,572	(314,829)	12,743
Restricted funds			
Restricted fund	-	(2,077)	(2,077)
TOTAL FUNDS	<u>327,572</u>	<u>(316,906)</u>	<u>10,666</u>

12. RELATED PARTY DISCLOSURES

During the year, the Trustees made donations to the charity totalling £10,220 (2022 - £10,020). At the balance sheet date the amount due to/from Trustees was £Nil (2022 - £Nil).

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

13. FUNDS

Unrestricted funds

	At 1.4.22	Incoming resources	Resources expended	Transfers between funds At 31.3.23	
	£	£	£	£	£
General					
Unrestricted Income Fund	38,706	168,742	(164,762)	29,396	72,082
Designated					
Mercy Ministries	16,061	600	-	-	16,661
Designated Reserve Fund	40,000	-	-	-	40,000
Kingdom Fund	10,000	-	-	-	10,000
Total Unrestricted funds	104,767	169,342	(164,762)	29,396	138,743
Restricted funds					
Building Fund Appeal	58,779	-	(724)	-	58,055
Facilities Fund	1,926	-	(289)	-	1,637
Operation Centurion	316	-	-	-	316
Youth Worker	30,000	-	-	(30,000)	-
Love Gifts for John & Mim	3,037	-	-	-	3,037
Youth groups	416	-	-	-	416
Outreach (family groups)	(604)	-	-	604	-
Total restricted funds	93,870	-	(1,013)	(29,396)	63,461
Total funds	198,637	169,342	(165,775)	-	202,204

The specific purposes for which the funds are to be applied are as follows:

Mercy Ministries - This represents income being used to fund calls on the church for helping out financially in various situations of poverty or need.

Designated Reserve Fund - This represents a reserve to be held by the charity, equal to three months' expenditure, to cover any unforeseen circumstances.

Kingdom Fund - Funds held for possible property purchase for Sunday worship & contingency for disruption to our normal Sunday place of worship.

Building Fund Appeal - This represents the equity assigned to the purchase of 34 Gore Road in 1999, named New Life Christian Centre.

Facilities Fund - This represents the equity value of capital purchases in terms of equipment.

Operation Centurion - This restricted fund has arisen as a member of our church gives specifically for this project, payment of which is made to UFM Worldwide.

Youth Worker - This restricted fund has arisen from a gift received with the request that it is primarily used for a youth worker.

Love Gifts for John & Mim - Love Gifts for retiring pastor and his wife.

NEW LIFE CHURCH NEW MILTON**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	139,751	133,878
Gift aid	29,132	24,331
	<hr/>	<hr/>
	168,883	158,209
Investment income		
Interest receivable	459	21
	<hr/>	<hr/>
Total incoming resources	169,342	158,230
EXPENDITURE		
Charitable activities		
Wages	75,373	78,577
Social security	1,148	3,398
Pensions	7,537	7,793
Human resources	972	681
Mission and Ministry	34,838	21,947
Sunday School and teaching	5,890	4,809
Freehold property	780	780
Fixtures and fittings	3,794	4,103
	<hr/>	<hr/>
	130,332	122,088
Support costs		
Finance		
Bank charges	395	391
Establishment costs		
Rates and water	24	6
Insurance	2,311	1,705
Light and heat	4,786	3,080
Telephone and internet	1,421	911
Postage and stationery	1,708	1,553
Sundries	1,275	967
Repairs and maintenance	2,083	3,964
PA Maintenance	2,089	1,483
Churches Counselling Together	-	60
Computer software	1,734	2,733
Fees and subscriptions	915	602
Child protection checks	543	166
Housekeeping	3,354	1,202
Premises Hire	9,698	7,333
Music licences and books	1,823	1,687
	<hr/>	<hr/>
	33,764	27,452

This page does not form part of the statutory financial statements

NEW LIFE CHURCH NEW MILTON

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023

	2023 £	2022 £
Establishment costs		
Governance costs		
Independent Examiners Fee	1,284	1,200
Total resources expended	<u>165,775</u>	<u>151,131</u>
Net income	<u><u>3,567</u></u>	<u><u>7,099</u></u>

NEW LIFE CHURCH, NEW MILTON

England & Wales - Charity number 1175269

Accounts

REGISTERED COMPANY NUMBER: CE011670 (England and Wales)
REGISTERED CHARITY NUMBER: 1175269

TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
NEW LIFE CHURCH NEW MILTON

Terence L Smith & Co
Chartered Accountants
38a Station Road
New Milton
Hampshire
BH25 6JX

NEW LIFE CHURCH NEW MILTON

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for the Year Ended 31 March 2022

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NEW LIFE CHURCH NEW MILTON

REFERENCE AND ADMINISTRATIVE DETAILS
for the Year Ended 31 March 2022

TRUSTEES	Dr D M Bargh (Chair) M C Page Dr N Simmons G M Bird
REGISTERED OFFICE	New Life Christian Centre 34 Gore Road New Milton Hampshire BH25 6RZ
REGISTERED COMPANY NUMBER	CE011670 (England and Wales)
REGISTERED CHARITY NUMBER	1175269
INDEPENDENT EXAMINER	Terence L Smith & Co Chartered Accountants 38a Station Road New Milton Hampshire BH25 6JX
BANKERS	Lloyds TSB Bank PLC Walthamstow Branch PO Box 1000 BX1 1LT

TRUSTEES' REPORT
for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Activities

The Objects of the CIO are for the public benefit:

- The advancement of the Christian faith in New Milton, Hampshire and such other parts of the United Kingdom and the world, in such ways as the trustees may from time to time decide.

- To relieve persons who are in condition of need or distress, by means of financial hardship, age, ill-health, disability or such other economic or social disadvantage, in such parts of the United Kingdom and the world, in such ways, as the trustees may from time to time decide.

TRUSTEES' REPORT

for the Year Ended 31 March 2022

OBJECTIVES AND ACTIVITIES

Public benefit

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

We seek the advancement of the Christian faith for the public benefit by facilitating religious practice, and we seek to relieve persons who are in condition of need (as described in the Objects, above), for the public benefit.

The immediate and radical disruption to the activities of the CIO following the 'lock down' imposed by HM Government because of the Covid-19 pandemic, in late March 2020, adversely impacted our activities for the whole of 2020 and into the first half of 2021 (ie for the early months of this reporting year). We modified our activities, depending on the Covid-19 regulations in force (and these varied over the period under review).

Our activities, for the public benefit, were as follows:

- At the start of the reporting year, Government Covid regulations restricted our regular Sunday morning congregation to less than 30 persons, meeting in New Life Christian Centre (our own small building). Covid regulations eased in July 2021, permitting larger gatherings. Throughout the pandemic we were live-streaming our Sunday morning worship and Bible teaching at NLCC via YouTube, for the benefit of those who were unable to join the meeting in person, and for anyone wanting to access Christian worship and teaching online (and YouTube's own data-gathering showed that we were regularly attracting an audience from elsewhere in the UK and in other countries). Prior to the pandemic our Sunday morning meetings were at New Milton Memorial Hall, but in July, when larger gatherings resumed, we relocated our Sunday worship by hiring the main hall of Arnewood School, the local state secondary school. We wanted to continue to live-stream and the school has fibre broadband internet and good car parking (the Memorial Hall doesn't).

- Thus we carried out regular teaching from the Bible during the year on Sundays, raising awareness and understanding of Christian belief, and training in Christian discipleship.

- Home groups for Bible study, prayer and fellowship, and prayer meetings, took place throughout the year. Because of Covid restrictions, until July 2021 these took place by videoconferencing, but from July face-to-face small group meetings resumed, in homes and also at NLCC.

- Our ownership and maintenance of the New Life Christian Centre building continued. In 'normal times' we use it as a public place of worship, for religious practice and for teaching and instruction for all ages, and for community activities. Until July 2021 Covid regulations permitted our staff to continue to use it as the office and administrative base for the church, but severely limited its use otherwise. In July we were able to restart our normal activities.

- We work in association with the registered charity Christians Against Poverty (CAP), debt advice and support service; this work was able to continue, but in a reduced way until Covid restrictions eased in the second half of 2021 (several members of New Life Church are involved with the work of CAP, either as CAP debt advisers or as CAP client supporters).

- Our pastoral care team continued to function, Covid restrictions allowing, providing practical and spiritual support to individuals in need.

- Covid precautions prevented our previous regular outreach in local residential homes for the elderly, singing spiritual songs to musical accompaniment; this ministry has resumed since the end of this reporting year, once residential home visiting restrictions relaxed.

- Participation in Christian assemblies, and teaching groups, in local schools, was limited this year.

- We were able to continue the relief of poverty and distress, through 'mercy ministry' financial gifts, coordinated by the pastors.

- The Church continued to support the work of the local food bank, 'Basics Bank'. Additionally, in 2021, as a Community support and outreach initiative we started a small food bank at NLCC (the Salter Storehouse, named in memory of Bob Salter, sadly deceased charity trustee); this was not aiming to compete with Basics bank - clients were invited for a coffee and chat, and if appropriate, prayer, when collecting food boxes, to build relationships with the community.

NEW LIFE CHURCH NEW MILTON (REGISTERED NUMBER: CE011670)

TRUSTEES' REPORT

for the Year Ended 31 March 2022

OBJECTIVES AND ACTIVITIES

- The church supported mission and outreach work in the local community and overseas, by both human involvement and financial aid. This continued uninterrupted.
- In the early part of the year our children's team produced an excellent weekly recorded children's slot going out on YouTube prior to our Sunday live-stream. Our weekly meetings for our teenagers took place by videoconferencing until the second half of 2021, when our regular weekly evening meeting for teenagers, run by our volunteer youth worker and church volunteers, resumed at New Life Christian Centre.
- From August 2021 we have employed a Family and Community Leader, Liz Bastable, full-time. Liz leads our children's work on Sunday mornings, with a team of volunteers, providing for our 0-4 years and 5-11 years groups.
- Liz, with volunteers, restarted a Parent and Toddler group on Monday mornings, at NLCC, as a community support and outreach activity.
- Liz also organised an initiative to support workers in local care homes with gift parcels pre-Christmas 2021, and she recorded a Christmas service for care home residents.
- Many of our church members support the work of the charity Samaritan's Purse, through its annual 'Operation Christmas Child'; in November 2021 the members packed a good number of shoeboxes with gifts for children in need around the world.
- The charity has a grant-making policy, but essentially this clarifies that grant-making does not form a part of the charity's activities currently.

Achievements

The activities described above were the main activities of the charity. Impacts have been seen, at the individual level, in young people and adults professing the Christian faith for the first time, and in established Christians growing in, and living out, their faith. The charity has been active in seeking to relieve persons who are in condition of need or distress (interpreted widely as in the charity's objects) and these needs are often of a confidential nature. We believe that in seeking to represent Jesus Christ in our activities, the charity has had a beneficial impact more widely in the community.

FINANCIAL REVIEW

Financial review

The charity's income comes primarily from regular giving by our church members and attenders, and occasionally from bequests. We do not have significant investment income.

Income for 2021-2022 was up £2,022 compared to 2020-2021, and expenses were down £13,401 for the same period. This resulted in an operating profit of £7,099.

We had expected giving to be reduced, as a consequence of the impact of Covid on personal finances for many people, but this was not the case.

The closing level of funds, at 31st March 2022 was:

Total funds: £198,637 (Total unrestricted funds: £104,767; Total restricted funds: £93,870).

The Gift Aid Small Donations Scheme continues to provide gift aid tax for the church.

TRUSTEES' REPORT

for the Year Ended 31 March 2022

FINANCIAL REVIEW

Policy on reserves

As in previous years general reserves from giving continue to be held to cover continuity of activity and for projects. These 'ring fenced' reserves amounting to approximately three months of income (£40,000) are held in a ready-access bank account. These are held to cover major income loss and demands from contractual legal obligations. The Designated Reserve fund was kept at £40,000. Additionally, we have a 'Kingdom fund' reserve, holding £10,000, to build up funds to be available if an opportunity arises to purchase a property suitable for use by the church for Sunday worship, and as a contingency for disruption to our normal Sunday place of worship.

The Trustees have reviewed the financial accounts and are satisfied that they represent a true and fair view of the current position.

TRUSTEES' REPORT

for the Year Ended 31 March 2022

PLANS FOR FUTURE PERIODS

Aims and key objectives for future periods

The Church's aim is to continue to work in our local and wider community, as above.

Currently the UK is entering a worsening cost of living crisis, that is likely to be accompanied by increasing levels of stress and distress in society. The Christian gospel message of hope and transformation has never been more relevant for ordinary people and the charity trustees and the church leadership team realise that this is a time of great opportunity for the charity to advance its objectives.

Our Assistant Pastor, Paul Warren, being called to a pastorate in Bridgend, resigned in February 2022 to take up his new post in Wales. We are grateful for his ministry among us since 2018 and pray blessings on him and his family. We intend to appoint a full-time replacement, but in the meantime are very grateful to David Morgan, one of our Leadership team and a retired Pastor himself, for acting as Assistant Pastor on a volunteer, part-time, interim basis.

The Trustees are very grateful to God for His complete provision for us, and for all the staff in pastoral, youth and children and families work. The many volunteers who support this are vital to our activities and we are very grateful for their dedicated service, which cannot easily be quantified.

Activities planned to achieve aims

We continue to live-stream our Sunday morning gatherings, because there is clearly a need for it (both for the housebound, and for interested watchers, wherever in the world they may be).

We are now hiring the main hall and some classrooms at Arnewood School (the local Comprehensive) for our Sunday morning gatherings. This has excellent internet access and parking capacity. We are encouraged by the significant number of new attenders who are joining us on Sunday mornings at Arnewood. We have resumed providing pre-service refreshments.

The church continues to support the work of Christians against Poverty (CAP), locally expressed through debt counselling, a job club, and a Life Skills course (in association with Lymington Baptist Church).

We look to increase the proportion of regular church attenders belonging to home groups, by expanding the number of groups, subject to the availability of group leaders. Currently just over 100 of our regular attenders belong to a small group.

Since August 2021 we have been employing a Family and Community Leader, Liz Bastable, who is leading our children's work and community engagement initiatives.

The Leadership team realised there was an increasing need for administrative support as we recovered from the effects of the Covid pandemic, and we appointed Jane Morgan, a member of our congregation, to a new, part-time post of Operations Administrator, in February 2022.

The church office started using the church management software 'Church Suite' about 3 years ago and during this reporting year its use was rolled out further, as a vital part of the church office administration for handling church-related data (eg to manage volunteer rotas, to keep track of small group details, etc) and as a portal for our regular church attenders to access church news etc. We have secure data backup procedures in place.

The church has a social media presence, with a website and its own Facebook page.

It continues to be our policy to give at least 10% of our income to supporting Christian Mission (in the UK and abroad). As a church we currently give specific support to missions work in northern Spain, in Azerbaijan and in the Ukraine.

New Life Church is a member of the Evangelical Alliance. We are also in Kinetic Network, a relational network of like-minded churches in the UK that has provided New Life Church with ministry and training opportunities in 2021-22.

NEW LIFE CHURCH NEW MILTON (REGISTERED NUMBER: CE011670)

TRUSTEES' REPORT

for the Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

New Life Church prior to 2018 related to New Life Fund, an unincorporated charitable trust, whose trustees decided to apply to convert to CIO status. New Life Church New Milton CIO was registered by the Charity Commission 20 October 2017. The assets, liabilities and activities of New Life Fund were subsequently transferred to the CIO, New Life Fund and the CIO merged, and New Life Fund was dissolved and removed from the Charities Register. The trustees of New Life Fund became the trustees of the CIO.

The CIO is a Foundation CIO, which is to say that the only voting members are its charity trustees.

Recruitment and appointment of trustees

The CIO Constitution states that apart from the first trustees, every trustee "must be appointed by a resolution passed at a properly convened meeting of the spiritual leadership of New Life Church" (where 'spiritual leadership' means the Elders of the Church). Also, "in selecting individuals for appointment as charity trustees, the spiritual leadership must have regard to the skills, knowledge and experience needed for the effective administration of the CIO." Trustees are appointed from among the membership of New Life Church.

Induction and training of trustees

New trustees would normally be familiar with the practical work of the charity, having been involved in the charity and its activities prior to appointment.

Newly appointed trustees are instructed to familiarise themselves with Charity Commission guidance for new trustees on its website.

The trustees will make available to a new trustee a copy of the CIO constitution, a copy of the CIO's latest Trustees' annual report and statement of accounts, and copies of the Policies and Procedures of New Life Church, including the safeguarding policy. An enhanced DBS check is required for new trustees.

The charity is organised so that the trustees meet regularly to oversee its affairs.

General

The charity has in place all policies mandatory for charities, and in addition a considerable number of non-mandatory ones. We have a process for regular review, mostly annually, to keep policies up to date.

We commenced a thorough review and revision of our Safeguarding Policy during this reporting year, based on official guidance and on advice from the specialist safeguarding charity, Thirtyone:eight. We performed a safeguarding audit.

NLC Safeguarding: Acceptance of SG Annual Report see appendix 1

NLC Data Protection: Acceptance of DP Annual Report see appendix 2

The trustees confirm that:

a) they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales, and

b) there were no serious incidents relating to the charity during the year.

Financial Instruments

Objectives and policies

The charity's activities expose it to cash flow risk and liquidity risk. The reserve account is there to manage liquidity, and the positive financial balance in our current account is used to manage our cash flow risk.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of New Life Church New Milton for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

NEW LIFE CHURCH NEW MILTON

TRUSTEES' REPORT
for the Year Ended 31 March 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 23 November 2022 and signed on its behalf by:

Dr D M Bargh - Trustee

Appendix 1

Safeguarding Report April 2021 – March 2022

Since coming out of lockdown in 2020/21 New Life Church continues to strengthen our Safeguarding Policy and Processes. A review of Safeguarding was required as the ministries in the church began to restart and restart with new volunteers and more need in the community.

- A review of Safeguarding Policy was commenced August 2021 and completed May 2022
- Safer Recruitment commenced September 2021
- CPD NSPCC Safeguarding training commenced January 2021 for all workers face to face regularly with youth or vulnerable adults
- Safeguarding brochure training provided for volunteers not in direct regular contact with youth or vulnerable adults
- Codes of Practice established for various ministries
- All the above dovetailed into the Charity Commission and church insurance requirements
- DBS searches new & renewals commenced from October 2020 and continue
- All Trustees completed "Safeguarding for Trustees" Training cert 2021
- 15 church workers CPD trained to date 9 currently in training

The majority of the incidents were passed over to Adult services and incident reports completed and witnessed and ongoing logs (diaries) maintained where necessary.

Incidents	Mental Health	Suicide attempts	Contract/Plan	Physical harm	Sexual Abuse/Allegation	Passed on
April 2022-March 2023	2					Police Adult Services
April 2021-March 2022	2	1	2		1	Adult Services x3 MAPPA x1
April 2020-March 2021			1		2	MAPPA Probation Services
April 2019-March 2020				1	2	31:8 Police

All documents with personal data are encrypted.

All incidents are shared at Trustee meetings throughout the year, to assist in transparent accountability.

Signed:

**Gillian M Bird
NLC Trustee & Safeguarding Lead**

Date: 23/11/2022

Appendix 2

Data Protection Report 2021 – 2022

A review of New Life Church Data Protection Policy & Processes was completed in May 2021 and is due for review May 2023.

During this annual year

- No Data breaches have been reported
- No Special Access Requests made
- No data Erasure Requests

The Elder responsible for Data Security – David Morgan has established a comprehensive data backup system

New Life Church is endeavouring to widen its use of Church Suite to hold the main bulk of NL data and to be the main mode of communication with members and adherents

If any incidents arose or data requests made these would be shared at Trustee meetings throughout the year, to assist in transparent accountability .

Signed:

**Gillian M Bird
NLC Trustee & Data Protection Officer**

Date: 23/11/2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEW LIFE CHURCH NEW MILTON**

Independent examiner's report to the trustees of New Life Church New Milton ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Terence L Smith
Institute of Chartered Accountants of Scotland
Terence L Smith & Co
Chartered Accountants
38a Station Road
New Milton
Hampshire
BH25 6JX

26 January 2023

NEW LIFE CHURCH NEW MILTON

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	158,209	-	158,209	156,173
Investment income	3	21	-	21	35
Total		<u>158,230</u>	<u>-</u>	<u>158,230</u>	<u>156,208</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>150,067</u>	<u>1,064</u>	<u>151,131</u>	<u>164,532</u>
NET INCOME/(EXPENDITURE)		8,163	(1,064)	7,099	(8,324)
RECONCILIATION OF FUNDS					
Total funds brought forward		96,604	94,934	191,538	199,862
TOTAL FUNDS CARRIED FORWARD		<u>104,767</u>	<u>93,870</u>	<u>198,637</u>	<u>191,538</u>

The notes form part of these financial statements

NEW LIFE CHURCH NEW MILTON

BALANCE SHEET

31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	22,423	61,720	84,143	77,014
CURRENT ASSETS					
Debtors	9	3,992	-	3,992	3,339
Cash at bank and in hand		81,492	32,150	113,642	117,400
		<u>85,484</u>	<u>32,150</u>	<u>117,634</u>	<u>120,739</u>
CREDITORS					
Amounts falling due within one year	10	(3,140)	-	(3,140)	(6,215)
NET CURRENT ASSETS		<u>82,344</u>	<u>32,150</u>	<u>114,494</u>	<u>114,524</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>104,767</u>	<u>93,870</u>	<u>198,637</u>	<u>191,538</u>
NET ASSETS		<u>104,767</u>	<u>93,870</u>	<u>198,637</u>	<u>191,538</u>
FUNDS	11				
Unrestricted funds				104,767	96,604
Restricted funds				93,870	94,934
TOTAL FUNDS				<u>198,637</u>	<u>191,538</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 November 2022 and were signed on its behalf by:

D M Bargh - Trustee

The notes form part of these financial statements

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31 March 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance

Individual fixed assets costing £250.00 or more are initially recorded at cost, less and subsequent accumulated depreciation and subsequent accumulated impairment losses.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities and include trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

Financial assets are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the income statement.

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Financial instruments

Basic financial liabilities are initially measured at transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled.

Employment benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Provisions

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2. DONATIONS AND LEGACIES

	Unrestricted fund £	Restricted fund £	Total 2022 £	Total 2021 £
Mission and Ministry	2,890	-	2,890	4,800
Donations and gifts	116,520	-	116,520	116,272
Offertory	14,468	-	14,468	9,650
Gift Aid reclaimed	<u>24,331</u>	<u>-</u>	<u>24,331</u>	<u>25,451</u>
	<u>158,209</u>	<u>-</u>	<u>158,209</u>	<u>156,173</u>

3. INVESTMENT INCOME

	2022 £	2021 £
Interest receivable	<u>21</u>	<u>35</u>

4. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Depreciation - owned assets	<u>4,884</u>	<u>3,311</u>

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	78,577	105,897
Social security costs	3,398	3,742
Other pension costs	7,793	10,628
	<u>89,768</u>	<u>120,267</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Employees	<u>4</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	153,979	2,194	156,173
Investment income	<u>35</u>	<u>-</u>	<u>35</u>
Total	<u>154,014</u>	<u>2,194</u>	<u>156,208</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>162,233</u>	<u>2,299</u>	<u>164,532</u>
NET INCOME/(EXPENDITURE)	(8,219)	(105)	(8,324)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>104,823</u>	<u>95,039</u>	<u>199,862</u>
TOTAL FUNDS CARRIED FORWARD	<u>96,604</u>	<u>94,934</u>	<u>191,538</u>

NEW LIFE CHURCH NEW MILTON**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022****8. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2021	64,011	24,258	88,269
Additions	-	12,013	12,013
	<hr/>	<hr/>	<hr/>
At 31 March 2022	64,011	36,271	100,282
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2021	2,379	8,876	11,255
Charge for year	781	4,103	4,884
Reclassification/transfer	(39)	39	-
	<hr/>	<hr/>	<hr/>
At 31 March 2022	3,121	13,018	16,139
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2022	60,890	23,253	84,143
	<hr/>	<hr/>	<hr/>
At 31 March 2021	61,632	15,382	77,014
	<hr/>	<hr/>	<hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	3,992	2,594
Prepayments	-	745
	<hr/>	<hr/>
	3,992	3,339
	<hr/>	<hr/>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Social security and other taxes	1,452	2,155
Other creditors	488	2,500
Accrued expenses	1,200	1,560
	<hr/>	<hr/>
	3,140	6,215
	<hr/>	<hr/>

11. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	96,604	8,163	104,767
Restricted funds			
Restricted fund	94,934	(1,064)	93,870
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	191,538	7,099	198,637
	<hr/>	<hr/>	<hr/>

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	158,230	(150,067)	8,163
Restricted funds			
Restricted fund	-	(1,064)	(1,064)
TOTAL FUNDS	<u>158,230</u>	<u>(151,131)</u>	<u>7,099</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	104,823	(8,219)	96,604
Restricted funds			
Restricted fund	95,039	(105)	94,934
TOTAL FUNDS	<u>199,862</u>	<u>(8,324)</u>	<u>191,538</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	154,014	(162,233)	(8,219)
Restricted funds			
Restricted fund	2,194	(2,299)	(105)
TOTAL FUNDS	<u>156,208</u>	<u>(164,532)</u>	<u>(8,324)</u>

NEW LIFE CHURCH NEW MILTON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	104,823	(56)	104,767
Restricted funds			
Restricted fund	95,039	(1,169)	93,870
TOTAL FUNDS	<u>199,862</u>	<u>(1,225)</u>	<u>198,637</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	312,244	(312,300)	(56)
Restricted funds			
Restricted fund	2,194	(3,363)	(1,169)
TOTAL FUNDS	<u>314,438</u>	<u>(315,663)</u>	<u>(1,225)</u>

12. RELATED PARTY DISCLOSURES

During the year, the Trustees made donations to the charity totalling £10,020 (2021 - £9,710). At the balance sheet date the amount due to/from Trustees was £Nil (2021 - £Nil).

NEW LIFE CHURCH, NEW MILTON

England & Wales - Charity number 1175269

Accounts

Company registration number: CE011670

Charity registration number: 1175269

New Life Church, New Milton

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Westlake Clark Audit LLP
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

New Life Church, New Milton

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New Life Church, New Milton

Reference and Administrative Details

Chairman	Dr D M Bargh
Trustees	Dr D M Bargh M C Page Dr N Simmons G M Bird
Principal Office	New Life Christian Centre 34 Gore Road New Milton Hampshire BH25 6RZ The charity is incorporated in England and Wales.
Charity Registration Number	1175269
Bankers	Lloyds TSB Bank PLC Walthamstow branch PO Box 1000 BX1 1LT
Accountants	Westlake Clark Audit LLP 7 Lynwood Court Priestlands Place Lymington Hampshire SO41 9GA

New Life Church, New Milton

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The Objects of the CIO are, for the public benefit:

- The advancement of the Christian faith in New Milton, Hampshire and such other parts of the United Kingdom and the world, in such ways as the trustees may from time to time decide.
- To relieve persons who are in condition of need or distress, by means of financial hardship, age, ill-health, disability or such other economic or social disadvantage, in such parts of the United kingdom and the world, in such ways, as the trustees may from time to time decide.

New Life Church, New Milton

Trustees' Report

Public benefit

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

We seek the advancement of the Christian faith for the public benefit by facilitating religious practice, and we seek to relieve persons who are in condition of need (as described in the Objects, above), for the public benefit.

There was an immediate and radical disruption to the activities of the CIO following the 'lock down' imposed by HM Government on 23 March 2020, because of the Covid-19 pandemic, which impacted our activities for the whole of the year covered by this report (the year ended 31 March 2021).

Our activities, for the public benefit, were as follows:

- We carried out regular teaching from the Bible during the year on Sundays, by means of live-streaming via YouTube, based at New Life Christian Centre, raising awareness and understanding of Christian belief, and training in Christian discipleship.
- Government Covid guidance prevented our previous pattern of Sunday morning services, to worship God and enjoy fellowship together. Instead, we live-streamed a worship service throughout the year from New Life Christian Centre (involving only a small production team). The regulations eased for part of the year, so that a small congregation (less than 30 people, because of the requirement for 'social distancing') were able to meet on Sunday mornings for a small part of the year.
- Home groups for Bible study, prayer and fellowship, and prayer meetings, took place throughout the year, by videoconferencing, but the number of groups was reduced compared with our pre-Covid numbers.
- Our ownership and maintenance of the New Life Christian Centre building continued. In 'normal times' we use it as a public place of worship, for religious practice and for teaching and instruction for all ages, and for community activities. Covid regulations permitted our staff to continue to use it as the office and administrative base for the church, but severely limited its use otherwise. In 'normal times' its use includes work associated with the registered charity Christians Against Poverty (CAP), debt advice and support service; this was able to continue, but in a reduced way (several members of New Life Church are involved with the work of CAP, either as CAP debt advisers or as CAP client supporters).
- Our pastoral care team continued to function, but only as permitted by the Covid restrictions; the government regulations prevented our previous regular outreach in local residential homes for the elderly, singing spiritual songs to musical accompaniment.
- Participation in Christian assemblies, and teaching groups, in local schools, wasn't possible this year, because of Covid.
- We were able to continue the relief of poverty and distress, through 'mercy ministry' financial gifts, coordinated by the pastors. The Church was also active in supporting the work of the local food bank, 'Basics Bank'.
- The church supports mission and outreach work in the local community and overseas, by both human involvement and financial aid. This continued uninterrupted.
- Our previous weekly evening youth club on a local housing estate (for teenagers), run by our employed youth worker, together with church volunteers, wasn't able to take place, because of Covid. Our previous weekly meetings as part of our regular youth work for children and young people, at New Life Christian Centre, were discontinued for most of the year because of Covid. Videoconferencing was substituted. For much of the year our children's team produced an excellent weekly recorded children's slot going out on YouTube prior to our Sunday live-stream.
- The charity has a grant-making policy, but essentially this clarifies that grant-making does not form a part of the charity's activities currently.

New Life Church, New Milton

Trustees' Report

Achievements

The charity has carried out the activities described above. Impacts have been seen, at the individual level, in young people and adults professing the Christian faith for the first time, and in established Christians growing in, and living out, their faith. The charity has been active in seeking to relieve persons who are in condition of need or distress (interpreted widely as in the charity's objects) and these needs are often of a confidential nature. We believe that in seeking to represent Jesus Christ in our activities, the charity has had a beneficial impact more widely in the community.

As already mentioned, the sudden 'lock down' imposed on 23 March 2020 because of the Covid-19 pandemic, resulted in an immediate disruption to the activities of the CIO.

Our Youth and Community Worker, Rae Hicks, resigned in August 2020, because she got married and then moved away. Rae was instrumental in setting up and coordinating the team running the weekly youth club, as mentioned above. A significant number of local teenagers had gospel encounters through Rae and her work, and her enthusiasm commended her and God, to those she met!

Because of Covid disrupting our activities and, to some extent our finances, it became clear in the second half of the reporting year that we needed to restructure our employed staff. Natasha Bagga, Children & Family Worker, and Vicki Houldridge, Church Administrator, took voluntary redundancy in early March 2021. We are grateful for their faithful service while on the staff team.

The trustees confirm that:

- a) they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales, and
- b) there were no serious incidents relating to the charity during the year.

Financial review

Income for 2020-2021 was down by £31,164 compared to 2019-2020, and expenses were down by £22,805 for the same period. This resulted in an operating loss of £8,324.

We had expected giving to be reduced, as a consequence of the impact of Covid on personal finances for many people.

The closing level of funds, at 31st March 2021 was:

Total funds: £191,538 (Total unrestricted funds: £96,604; Total restricted funds: £94,934).

The Gift Aid Small Donations Scheme continues to provide gift aid tax for the church.

Policy on reserves

As in previous years general reserves from giving continue to be held to cover continuity of activity and for projects. These 'ring fenced' reserves amounting to approximately three months of income (£40,000) are held in a ready-access bank account. These are held to cover major income loss and demands from contractual legal obligations. The Designated Reserve fund was kept at £40,000. Additionally, we have a 'Kingdom fund' reserve, holding £10,000, to build up funds to be available if an opportunity arises to purchase a property suitable for use by the church for Sunday worship, and as a contingency for disruption to our normal Sunday place of worship.

The Trustees have reviewed the financial accounts and are satisfied that they represent a true and fair view of the current position.

Plans for future periods

Aims and key objectives for future periods

The Church's aim is to continue to work in our local and wider community, as above.

As already mentioned, the sudden 'lock down' imposed by HM Government on 23 March 2020, resulted in a disruption to the activities of the CIO for the whole of this reporting year, and the restrictions on social interaction have continued into the reporting year 2021-22, only finally easing in July 2021.

The Trustees are very grateful to God for His complete provision for us, and for all the staff in pastoral, youth and children and families work. The many volunteers who support this are vital to our activities and we are very grateful for their dedicated service, which cannot easily be quantified.

New Life Church, New Milton

Trustees' Report

Activities planned to achieve aims

At the time of writing this report (October 2021), the Covid restrictions have eased and we have resumed some of our pre-Covid activities. We continue to live-stream our Sunday morning gatherings, because there is clearly a need for it (both for those of our congregation who are not yet comfortable with returning to our Sunday gatherings while the risk of Covid is still real, and for interested watchers, wherever in the world they may be).

We are now hiring the main hall and some classrooms at Arnewood School (the local Comprehensive) for our Sunday morning gatherings. This has excellent internet access and parking capacity. We are encouraged by the significant number of new attenders who are joining us on Sunday mornings at Arnewood. We hope to resume providing pre-service refreshments soon.

The church continues to support the work of Christians against Poverty (CAP), locally expressed through debt counselling, a job club, and a Life Skills course (in association with Lymington Baptist Church).

In recent months we have started a small food bank based at New Life Centre (the Salter Storehouse, named in memory of Bob Salter, sadly deceased charity trustee), as a Community support and outreach initiative. This is not aiming to compete with the local long-established 'Basics Bank' (food bank); clients are invited for a coffee and chat, and if appropriate, prayer, when collecting food boxes, to build relationships with the community.

We relaunched home groups meeting in person in July 2021, and we look to increase the proportion of regular church attenders belonging to home groups, by expanding the number of groups, subject to the availability of group leaders.

Since August 2021 we are employing a Family and Community Leader, Liz Bastable, who is leading our children's work and will be restarting a Parent and Toddler group in January 2022. Liz is also planning an initiative to support workers in the local care homes with gift parcels pre-Christmas, and to record a Christmas service for care home residents this Christmas.

The Leadership team realises there is an increasing need for administrative support as we recover from the effects of the Covid pandemic, and is considering having a new post of Operations Coordinator, in 2022.

It continues to be our policy to give at least 10% of our income to supporting Christian Mission (in the UK and abroad).

New Life Church is a member of the Evangelical Alliance. We are also in Kinetic Network, a relational network of like-minded churches in the UK that has provided New Life Church with ministry and training opportunities in 2020-21.

At the time of writing this report (October 2021), there was a downturn in the Charity's income, associated with the Covid-19 crisis. The Trustees are monitoring the situation, and there are signs of an upturn.

Structure, governance and management

Nature of governing document

New Life Church prior to 2018 related to New Life Fund, an unincorporated charitable trust, whose trustees decided to apply to convert to CIO status. New Life Church New Milton CIO was registered by the Charity Commission 20 October 2017. The assets, liabilities and activities of New Life Fund were subsequently transferred to the CIO, New Life Fund and the CIO merged, and New Life Fund was dissolved and removed from the Charities Register. The trustees of New Life Fund became the trustees of the CIO.

The CIO is a Foundation CIO, which is to say that the only voting members are its charity trustees.

Recruitment and appointment of trustees

The CIO Constitution states that apart from the first trustees, every trustee "must be appointed by a resolution passed at a properly convened meeting of the spiritual leadership of New Life Church" (where 'spiritual leadership' means the Elders of the Church). Also, "in selecting individuals for appointment as charity trustees, the spiritual leadership must have regard to the skills, knowledge and experience needed for the effective administration of the CIO." Trustees are appointed from among the membership of New Life Church.

New Life Church, New Milton

Trustees' Report

Induction and training of trustees

New trustees would normally be familiar with the practical work of the charity, having been involved in the charity and its activities prior to appointment.

Newly appointed trustees are instructed to familiarise themselves with Charity Commission guidance on its website, particularly the guidance "The essential trustee: what you need to know, what you need to do."

The trustees will make available to a new trustee a copy of the CIO constitution, a copy of the CIO's latest Trustees' annual report and statement of accounts, and copies of the Policies and Procedures of New Life Church, including the safeguarding policy. An enhanced DBS check is required for new trustees.

The charity is organised so that the trustees meet regularly to oversee its affairs.

Gillian Bird was appointed to the charity trustees in July 2020.

Bob Salter, charity trustee, died because of Covid-19, in October 2020. We very much appreciated Bob's valuable service to the Charity and losing him has been a tragic loss.

Financial instruments

Objectives and policies

The charity's activities expose it to cash flow risk and liquidity risk. The reserve account is there to manage liquidity, and the positive financial balance in our current account is used to manage our cash flow risk.

The annual report was approved by the trustees of the charity on 31 January 2022 and signed on its behalf by:

.....
Dr D M Bargh
Chairman and Trustee

New Life Church, New Milton

Statement of Trustees' Responsibilities

The trustees (who are also the directors of New Life Church, New Milton for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. 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 applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 31 January 2022 and signed on its behalf by:

.....
Dr D M Bargh
Chairman and Trustee

New Life Church, New Milton

Independent Examiner's Report to the trustees of New Life Church, New Milton

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 March 2021 which are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

As the charity's trustees of New Life Church, New Milton (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of New Life Church, New Milton are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination other than that disclosed below, giving me cause to believe:

1. accounting records were not kept in respect of New Life Church, New Milton as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Peter Clegg BSc FCA
Westlake Clark Audit LLP

7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

31 January 2022

New Life Church, New Milton

Statement of Financial Activities for the Year Ended 31 March 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	153,978	2,195	156,173
Investment income	4	<u>35</u>	<u>-</u>	<u>35</u>
Total income		<u>154,013</u>	<u>2,195</u>	<u>156,208</u>
Expenditure on:				
Charitable activities	5	<u>(162,232)</u>	<u>(2,300)</u>	<u>(164,532)</u>
Total expenditure		<u>(162,232)</u>	<u>(2,300)</u>	<u>(164,532)</u>
Net expenditure		<u>(8,219)</u>	<u>(105)</u>	<u>(8,324)</u>
Net movement in funds		(8,219)	(105)	(8,324)
Reconciliation of funds				
Total funds transferred in (As restated)		<u>104,823</u>	<u>95,039</u>	<u>199,862</u>
Total funds carried forward	13	<u>96,604</u>	<u>94,934</u>	<u>191,538</u>
		(As restated)		(As restated)
		Unrestricted	Restricted	Total
		funds	funds	2020
	Note	£	£	£
Income and Endowments from:				
Donations and legacies	3	182,874	4,108	186,982
Investment income	4	<u>390</u>	<u>-</u>	<u>390</u>
Total income		<u>183,264</u>	<u>4,108</u>	<u>187,372</u>
Expenditure on:				
Charitable activities	5	<u>(181,927)</u>	<u>(5,410)</u>	<u>(187,337)</u>
Total expenditure		<u>(181,927)</u>	<u>(5,410)</u>	<u>(187,337)</u>
Net income/(expenditure)		<u>1,337</u>	<u>(1,302)</u>	<u>35</u>
Net movement in funds		1,337	(1,302)	35
Reconciliation of funds				
Total funds brought forward (As restated)		<u>103,486</u>	<u>96,341</u>	<u>199,827</u>
Total funds carried forward	13	<u>104,823</u>	<u>95,039</u>	<u>199,862</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 13.

New Life Church, New Milton

**(Registration number: CE011670)
Balance Sheet as at 31 March 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	77,014	79,975
Current assets			
Debtors	11	3,339	4,713
Cash at bank and in hand		<u>117,400</u>	<u>119,711</u>
		120,739	124,424
Creditors: Amounts falling due within one year	12	<u>(6,215)</u>	<u>(4,537)</u>
Net current assets		<u>114,524</u>	<u>119,887</u>
Net assets		<u><u>191,538</u></u>	<u><u>199,862</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	13	94,934	95,039
Unrestricted income funds			
Unrestricted funds		<u>96,604</u>	<u>104,823</u>
Total funds	13	<u><u>191,538</u></u>	<u><u>199,862</u></u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 31 January 2022 and signed on their behalf by:

.....
Dr D M Bargh
Chairman and Trustee

New Life Church, New Milton

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

New Life Christian Centre
34 Gore Road
New Milton
Hampshire
BH25 6RZ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

New Life Church, New Milton meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The charity's presentational currency is pounds sterling, rounded to the nearest £1.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Changes in circumstances

Transfer from a registered charity

On 1 April 2018, the financial assets and liabilities, including staff, have been transferred from New Life Fund, a registered charity, to New Life Church, a Charitable Incorporated Organisation.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

New Life Church, New Milton

Notes to the Financial Statements for the Year Ended 31 March 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings, and equipment	15% reducing balance basis
Buildings	2% straight line basis

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Notes to the Financial Statements for the Year Ended 31 March 2021

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted resources that are set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

New Life Church, New Milton

Notes to the Financial Statements for the Year Ended 31 March 2021

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

New Life Church, New Milton

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General	£	£	£
	£	£	£	£
Donations and legacies;				
Mission and Ministry	3,705	1,095	4,800	4,221
Donations and gifts	115,172	1,100	116,272	132,647
Offertory	9,650	-	9,650	21,507
Gift Aid reclaimed (As restated)	25,451	-	25,451	28,607
	<u>153,978</u>	<u>2,195</u>	<u>156,173</u>	<u>186,982</u>

4 Investment income

	Unrestricted funds	Total 2021	Total 2020
	General	£	£
	£	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	35	35	390
	<u>35</u>	<u>35</u>	<u>390</u>

New Life Church, New Milton

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General £	£	£	£
Mission and ministry	137,057	27	137,084	133,000
Sunday school and teaching resources	407	1,149	1,556	18,665
Human resources	760	-	760	1,764
Establishment	20,300	-	20,300	28,374
General office	1,521	-	1,521	1,810
Depreciation	2,187	1,124	3,311	3,724
	<u>162,232</u>	<u>2,300</u>	<u>164,532</u>	<u>187,337</u>

(2020 - £181,927) £162,232 of the above expenditure was attributable to unrestricted funds and £2,300 (2020 - £5,410) to restricted funds.

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>3,311</u>	<u>3,724</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

New Life Church, New Milton

Notes to the Financial Statements for the Year Ended 31 March 2021

8 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	105,897	96,406
Social security costs	3,742	4,844
Pension costs	10,628	10,038
	<u>120,267</u>	<u>111,288</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021	2020
	No	No
Employees	<u>6</u>	<u>5</u>

No employee received emoluments of more than £60,000 during the year.

The chief executive officer, as the highest paid member of staff, received benefits totalling £25,313 (2020 - £24,898).

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

New Life Church, New Milton

Notes to the Financial Statements for the Year Ended 31 March 2021

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2020	64,011	23,908	87,919
Additions	-	350	350
At 31 March 2021	64,011	24,258	88,269
Depreciation			
At 1 April 2020	1,580	6,364	7,944
Charge for the year	799	2,512	3,311
At 31 March 2021	2,379	8,876	11,255
Net book value			
At 31 March 2021	61,632	15,382	77,014
At 31 March 2020	62,431	17,544	79,975

11 Debtors

	2021 £		2020 £
Prepayments	745		745
Other debtors	2,594		3,968
	3,339		4,713

12 Creditors: amounts falling due within one year

	2021 £		2020 £
Other taxation and social security	2,155		2,777
Other creditors	2,500		200
Accruals	1,560		1,560
	6,215		4,537

New Life Church, New Milton

Notes to the Financial Statements for the Year Ended 31 March 2021

13 Funds

	Balance transferred in £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
Unrestricted Income Fund	45,467	150,308	(162,232)	33,543
<i>Designated</i>				
Mercy Ministries	9,356	3,705	-	13,061
Designated Reserve Fund	40,000	-	-	40,000
Kingdom Fund	10,000	-	-	10,000
	59,356	3,705	-	63,061
Total Unrestricted funds	104,823	154,013	(162,232)	96,604
Restricted funds				
Building Fund Appeal	60,227	-	(724)	59,503
Facilities Fund	2,666	-	(400)	2,266
Operation Centurion	316	-	-	316
Youth Worker	30,000	-	-	30,000
Love Gifts for John & Mim	1,937	1,100	-	3,037
Youth groups	(110)	1,095	(569)	416
Outreach (family groups)	3	-	(607)	(604)
	95,039	2,195	(2,300)	94,934
Total restricted funds	95,039	2,195	(2,300)	94,934
Total funds	199,862	156,208	(164,532)	191,538

New Life Church, New Milton

Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £ (As restated)	Incoming resources £ (As restated)	Resources expended £ (As restated)	Balance at 31 March 2020 £ (As restated)
Unrestricted funds				
<i>General</i>				
Unrestricted Income Fund	47,971	179,423	(181,927)	45,467
<i>Designated</i>				
Mercy Ministries	5,515	3,841	-	9,356
Designated Reserve Fund	40,000	-	-	40,000
Kingdom Fund	10,000	-	-	10,000
	55,515	3,841	-	59,356
Total unrestricted funds	103,486	183,264	(181,927)	104,823
Restricted funds				
Building Fund Appeal	60,951	-	(724)	60,227
Facilities Fund	3,137	-	(471)	2,666
Operation Centurion	316	-	-	316
Youth Worker	30,000	-	-	30,000
Love Gifts for John & Mim	1,937	-	-	1,937
Youth groups	-	3,395	(3,505)	(110)
Outreach (family groups)	-	713	(710)	3
	96,341	4,108	(5,410)	95,039
Total restricted funds	96,341	4,108	(5,410)	95,039
Total funds	199,827	187,372	(187,337)	199,862

The specific purposes for which the funds are to be applied are as follows:

Mercy Ministries - This represents income being used to fund calls on the church for helping out financially in various situations of poverty or need.

Designated Reserve Fund - This represents a reserve to be held by the charity, equal to three months' expenditure, to cover any unforeseen circumstances.

Kingdom Fund - Funds held for possible property purchase for Sunday worship & contingency for disruption to our normal Sunday place of worship.

Building Fund Appeal - This represents the equity assigned to the purchase of 34 Gore Road in 1999, named New Life Christian Centre.

Facilities Fund - This represents the equity value of capital purchases in terms of equipment.

Operation Centurion - This restricted fund has arisen as a member of our church gives specifically for this project, payment of which is made to UFM Worldwide.

Youth Worker - This restricted fund has arisen from a gift received with the request that it is primarily used for a youth worker.

Love Gifts for John & Mim - Love Gifts for retiring pastor and his wife.

New Life Church, New Milton

Notes to the Financial Statements for the Year Ended 31 March 2021

14 Analysis of net assets between funds

	Unrestricted funds		Restricted funds £	Total funds £
	General £	Designated £		
Tangible fixed assets	14,230	-	62,784	77,014
Current assets	25,528	63,061	32,150	120,739
Current liabilities	(6,215)	-	-	(6,215)
Total net assets	33,543	63,061	94,934	191,538

	Unrestricted funds			Total funds at 31 March 2020 £
	General £	Designated £	Restricted funds £	
Tangible fixed assets	16,067	-	63,908	79,975
Current assets	33,937	59,356	31,131	124,424
Current liabilities (As restated)	(4,537)	-	-	(4,537)
Total net assets	45,467	59,356	95,039	199,862

15 Related party transactions

During the year the charity made the following related party transactions:

Trustees

During the year, the trustees made donations to the charity totalling £9,710 (2020 - £10,495). At the balance sheet date the amount due to/from Trustees was £Nil (2020 - £Nil).