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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

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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**

<b>TRUSTEES</b>	Dr N Simmons Dr D M Bargh M C Page G M Bird S Robinson (appointed 18.12.22)
<b>REGISTERED OFFICE</b>	New Life Christian Centre 34 Gore Road New Milton Hampshire BH25 6RZ
<b>REGISTERED COMPANY NUMBER</b>	CE011670 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1175269
<b>INDEPENDENT EXAMINER</b>	Terence L Smith & Co Chartered Accountants 38a Station Road New Milton Hampshire BH25 6JX
<b>BANKERS</b>	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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	168,883	-	168,883	158,209
Investment income	3	459	-	459	21
<b>Total</b>		<u>169,342</u>	<u>-</u>	<u>169,342</u>	<u>158,230</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		<u>164,762</u>	<u>1,013</u>	<u>165,775</u>	<u>151,131</u>
<b>NET INCOME/(EXPENDITURE)</b>					
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>
<b>Net movement in funds</b>		<u>33,976</u>	<u>(30,409)</u>	<u>3,567</u>	<u>7,099</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>104,767</u>	<u>93,870</u>	<u>198,637</u>	<u>191,538</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	8	20,902	60,707	81,609	84,143
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(3,553)	-	(3,553)	(3,140)
<b>NET CURRENT ASSETS</b>		<u>117,841</u>	<u>2,754</u>	<u>120,595</u>	<u>114,494</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>138,743</u>	<u>63,461</u>	<u>202,204</u>	<u>198,637</u>
<b>NET ASSETS</b>		<u>138,743</u>	<u>63,461</u>	<u>202,204</u>	<u>198,637</u>
<b>FUNDS</b>	11				
Unrestricted funds				138,743	104,767
Restricted funds				<u>63,461</u>	<u>93,870</u>
<b>TOTAL FUNDS</b>				<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



**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.

**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	29,132	-	29,132	24,331
	<u>168,883</u>	<u>-</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>

**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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	158,209	-	158,209
Investment income	21	-	21
<b>Total</b>	<u>158,230</u>	<u>-</u>	<u>158,230</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	150,067	1,064	151,131
<b>NET INCOME/(EXPENDITURE)</b>	8,163	(1,064)	7,099
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	96,604	94,934	191,538
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>			
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/>
<b>DEPRECIATION</b>			
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/>
<b>NET BOOK VALUE</b>			
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 £
<b>Unrestricted funds</b>				
General fund	104,767	4,580	29,396	138,743
<b>Restricted funds</b>				
Restricted fund	93,870	(1,013)	(29,396)	63,461
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	198,637	3,567	-	202,204
	<hr/>	<hr/>	<hr/>	<hr/>

**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 £
<b>Unrestricted funds</b>			
General fund	169,342	(164,762)	4,580
<b>Restricted funds</b>			
Restricted fund	-	(1,013)	(1,013)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	96,604	8,163	104,767
<b>Restricted funds</b>			
Restricted fund	94,934	(1,064)	93,870
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	158,230	(150,067)	8,163
<b>Restricted funds</b>			
Restricted fund	-	(1,064)	(1,064)
<b>TOTAL FUNDS</b>	<u>158,230</u>	<u>(151,131)</u>	<u>7,099</u>

**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 £
<b>Unrestricted funds</b>				
General fund	96,604	12,743	29,396	138,743
<b>Restricted funds</b>				
Restricted fund	94,934	(2,077)	(29,396)	63,461
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	327,572	(314,829)	12,743
<b>Restricted funds</b>			
Restricted fund	-	(2,077)	(2,077)
<b>TOTAL FUNDS</b>	<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
	£	£	£	£	£
<b>General</b>					
Unrestricted Income Fund	38,706	168,742	(164,762)	29,396	72,082
<b>Designated</b>					
Mercy Ministries	16,061	600	-	-	16,661
Designated Reserve Fund	40,000	-	-	-	40,000
Kingdom Fund	10,000	-	-	-	10,000
<b>Total Unrestricted funds</b>	<b>104,767</b>	<b>169,342</b>	<b>(164,762)</b>	<b>29,396</b>	<b>138,743</b>
<b>Restricted funds</b>					
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	-
<b>Total restricted funds</b>	<b>93,870</b>	<b>-</b>	<b>(1,013)</b>	<b>(29,396)</b>	<b>63,461</b>
<b>Total funds</b>	<b>198,637</b>	<b>169,342</b>	<b>(165,775)</b>	<b>-</b>	<b>202,204</b>

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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	139,751	133,878
Gift aid	29,132	24,331
	<hr/>	<hr/>
	168,883	158,209
<b>Investment income</b>		
Interest receivable	459	21
	<hr/>	<hr/>
<b>Total incoming resources</b>	169,342	158,230
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
 <b>Support costs</b>		
<b>Finance</b>		
Bank charges	395	391
 <b>Establishment costs</b>		
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 £
<b>Establishment costs</b>		
<b>Governance costs</b>		
Independent Examiners Fee	1,284	1,200
Total resources expended	165,775	151,131
<b>Net income</b>	3,567	7,099