

NEW LIFE CHURCH (REDCAR)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

NEW LIFE CHURCH (REDCAR)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Mileham J Murphy A Ibhadon R Mileham W Mileham S Meadows
Charity number	1178511
Principal address	Grosmont Close West Dyke Road Redcar TS10 4PJ
Registered office	2 Ely Crescent Redcar TS10 3PT
Independent examiner	Azets Audit Services Wynyard Park House Wynyard Avenue TS22 5TB United Kingdom
Bankers	TSB Bank PLC Redcar TS10 1RP

NEW LIFE CHURCH (REDCAR)

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NEW LIFE CHURCH (REDCAR)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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

The Church is surrounded by a community of residential houses, shops and a local school and as such, is ideally placed to serve.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The objective of the Church is as follows:

To provide a place of worship and fellowship for both the congregation and local community.

To make available the facilities of the church to the local community, and to advance the Christian faith through the activities of the church in accordance with NLCR Mission Statement.

To help those in need and to relieve sickness and financial hardship wherever possible, and to promote and preserve good health by provision of funds, goods and services including counselling and support in such parts of the community, United Kingdom, or the world as the Church Council from time to time think fit.

To promote and advance Christian education within the UK and wider world as seen appropriate and fitting.

Achievements and performance

As we look back over another year's ministry, we the trustees of New Life Church Redcar can see an encouraging progression and growth in a number of ways.

We have seen another increase in congregation, and regular attendance from a range of age groups, nationalities and backgrounds.

The continued theme and feedback from new people coming into the church is that, this is a place where they immediately feel at home and comfortable, which is key to the advancement of any church. We also believe that there is something positively different in the atmosphere of the church which people are looking for today.

As we receive people into the church for whom English is not their first language, the challenge is to provide a suitable level of translation in order for the church services to be of real value, and for individuals and families to feel part of the church community. As well as genuine friendship and giving of time, we have been trialling a number of audible and written – real time translation applications which we are finding helpful and will continue to improve upon.

NEW LIFE CHURCH (REDCAR)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The evidence of rising mental health issues in the community is of concern, but as we spend time working with, and caring for people with these needs, we see a rewarding development of confidence and stability in their lives both in church and outside, in day-to-day life.

Our aim is, not only to provide education within the Christian faith, but also to encourage a stronger outlook for individuals with mental health issues, and to be able to deal with the pressures of life in a different and more sustainable way due to their faith.

The Sunday school continues to see children from the local community attend, along with the children of church members, and together we see them develop and grow as they're involved in a range of activities, and feel an increased level of confidence.

With the pressures of growing up in an ever changing world, we believe the Sunday school children have the opportunity to spend time in an environment where they can relax, have fun and be safe, while learning biblical principles which help equip them for life's challenges.

The young believers (those young in the faith) meet monthly and are taught the foundational truths of the bible, alongside the awareness of what the bible says about the world today, and also tomorrow.

We are greatly encouraged to see a desire from the young believers to know more of God's word, and to apply it to their lives.

The heart of our ministry continues to be the desire to serve God and our community, and this is demonstrated in a number of ways.

We feel that the church needs to touch the community, and remind the people within the houses and the estates that surround the church – that we are here for them.

The church congregation, and leadership, are very much aware of the challenges that are evident in the disadvantaged community that we are in the centre of, and we often have the opportunity to come alongside those with dependencies on drugs and alcohol, as well as other social issues.

Thankfully, we continue to see success with individuals changing habitual lifestyles and becoming rehabilitated to the point that they are able to function once again in society and offer support to others dealing with similar problems, through the positive changes to their own lifestyles.

NLCR continues to support a number of other charities and support groups, including a Christian rehabilitation centre.

This rehabilitation centre is situated outside of the local area, and provides long term residential opportunities for those who need to move out of the area, in order to be free from peer pressure and detrimental relationships.

The ladies of the church meet regularly to discuss opportunities, which include reaching out into the local neighbourhood, often with simple but effective tasks such as litter picking and social care for the elderly.

NLCR has a heart for the people and community it serves and we are pleased to witness lives being changed for the better.

NEW LIFE CHURCH (REDCAR)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

We continue to provide sound biblical teaching, which is delivered both in church and also broadcast over the internet.

The weekly coffee mornings provide another opportunity for people to come into church and enjoy a time of friendship and fellowship.

For many, just coming through the doors is a real breakthrough and can often be a great help to those mentioned earlier - suffering from anxiety, mental health issues and loneliness.

Pastoral care is extended to all who are in need, and the sick are visited at home-and in hospital. This can make a huge difference to those that are isolated or feeling alienated for one reason or another.

We maintain a great relationship with other local services, including our emergency services, care homes, and hospitals.

Every year we endeavour to reach out to those services, local residents and those in need, with gifts and support.

Church members contribute towards these gifts, and the appreciation expressed by the recipients is extremely touching.

One of the corner stones of the church is the ability to come and pray.

As we witness the ever-growing concerns over world issues, environmental problems and natural disasters etc, the need to pray is all the more obvious.

We firmly believe that prayer makes a difference and are blessed to see the evidence of this on an ongoing basis.

The church continues to be open daily and we welcome people to take the opportunity to come in and pray while we still have the freedom to do so.

NEW LIFE CHURCH (REDCAR)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

With a steadily growing congregation, we are blessed with continued contributions and do not have to rely on external finances or grant applications.

Due to this financial stability, we are pleased to be able to further support arising external needs, including disaster appeals and calls for help from other charities and agencies.

We continue our financial support for Betel Christian rehabilitation, Open Doors, Caminul Felix, Bible Network, CFI and others.

Maintenance Expenditure

On going works to the fabric of the building and the grounds include the replacement of the final section of original timber perimeter barrier with new, galvanized steel sections to the Grosmont Close side of the premises.

The over head projector, main PA speakers, and platform monitors have needed replacement after 13 years of service.

Due to increased prices, and reduced availability of fluorescent fittings, the lighting in the foyer and coffee bar has been changed to LED which will see a longer term reduction in energy costs.

The foyer flooring had delaminated and has been replaced with new non slip flooring.

The above costs came in at just over eighteen thousand pounds.

The trustees are mindful of additional refurbishment and replacement costs, and also arising projects. As such provision has been made through the building up of the reserve funds.

In the year ahead, we plan to continue to use the charity's resources to further the objectives of the organisation and support wherever possible, as it grows and develops by God's grace.

We are truly grateful for the many gifts offered in faith by members of the fellowship and for continued giving in line with biblical teaching.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is governed by its CIO Deed, dated 24 May 2018, and under this deed is constituted as a Charitable Incorporated Organisation (CIO).

The Trustees who served during the year and up to the date of signature of the financial statements were:

P Mileham

J Murphy

A Ibhadon

R Mileham

W Mileham

S Meadows

NEW LIFE CHURCH (REDCAR)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Statement of trustees' responsibilities

The Trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that year.

In preparing these 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;
- state whether applicable 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 charity will continue in operation.

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

The trustees' report was approved by the Board of Trustees.



P Mileham
Trustee

Date: 28/11/2025

NEW LIFE CHURCH (REDCAR)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NEW LIFE CHURCH (REDCAR)

I report to the Trustees on my examination of the financial statements of New Life Church (Redcar) (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Graham Fitzgerald BA FCA DChA
Azets Audit Services

Wynyard Park House
Wynyard Avenue
TS22 5TB
United Kingdom

Dated: 2/12/2025

NEW LIFE CHURCH (REDCAR)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	79,789	62,657
Charitable activities	3	5,361	4,673
Investments	4	3,179	386
Total income		88,329	67,716
Expenditure on:			
Charitable activities	5	57,637	48,192
Net income for the year/ Net movement in funds		30,692	19,524
Fund balances at 1 April 2024		913,964	894,440
Fund balances at 31 March 2025		944,656	913,964

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

All income and expenditure derive from continuing activities.

NEW LIFE CHURCH (REDCAR)

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	9		789,680		772,772
Current assets					
Cash at bank and in hand		157,035		145,347	
Creditors: amounts falling due within one year	10	(2,059)		(4,155)	
Net current assets			154,976		141,192
Total assets less current liabilities			944,656		913,964
Income funds					
Unrestricted funds			944,656		913,964
			944,656		913,964

The financial statements were approved by the Trustees on 28/11/2025



P Mileham
Trustee

NEW LIFE CHURCH (REDCAR)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

New Life Church (Redcar) is a charitable incorporated organisation registered in England and Wales. The registered office is 2 Ely Crescent, Redcar, TS10 3PT. New Life Church (Redcar) is situated at Grosmont Close, West Dyke Road, Redcar, TS10 4PJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the balance sheet date, the charity had unrestricted funds of £944,656 (2024 £913,964). We draw your attention to the financial review on page three of the trustees report. At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NEW LIFE CHURCH (REDCAR)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not Depreciated
Plant and equipment	10% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The building is used for the organisation's charitable activities, the organisation believes the value will not diminish significantly over time.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

NEW LIFE CHURCH (REDCAR)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Offerings	69,271	55,606
HMRC: Gift Aid rebate	10,518	7,051
	<u>79,789</u>	<u>62,657</u>

NEW LIFE CHURCH (REDCAR)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Coffee bar	4,221	3,653
Room hire	1,140	1,020
	<u>5,361</u>	<u>4,673</u>

4 Investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>3,179</u>	<u>386</u>

5 Charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Staff costs	38,862	31,765
Repairs and renewals	1,786	1,407
Rates	695	677
Utilities	4,807	5,352
Telephone	423	413
Advertising	2,776	427
Sundries	352	191
Church Supplies	1,269	641
Licenses	196	188
Insurance	1,783	1,593
Donations	1,098	2,805
Depreciation	1,357	650
Independent examiners fees	1,355	1,296
Evangelism	878	787
	<u>57,637</u>	<u>48,192</u>
	<u>57,637</u>	<u>48,192</u>

NEW LIFE CHURCH (REDCAR)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, benefits or expenses from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	1	1
Employment costs	2025	2024
	£	£
Wages and salaries	37,911	31,500
Other pension costs	951	265
	38,862	31,765

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Total £
Cost			
At 1 April 2024	766,788	9,098	775,886
Additions	6,743	11,522	18,265
At 31 March 2025	773,531	20,620	794,151
Depreciation and impairment			
At 1 April 2024	-	3,114	3,114
Depreciation charged in the year	-	1,357	1,357
At 31 March 2025	-	4,471	4,471
Carrying amount			
At 31 March 2025	773,531	16,149	789,680
At 31 March 2024	766,788	5,984	772,772

NEW LIFE CHURCH (REDCAR)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	707	564
Other creditors	220	2,511
Accruals and deferred income	1,132	1,080
	<u>2,059</u>	<u>4,155</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).