

Registered Charity Number 1178769

NEW LIFE COMMUNITY CHURCH BOSTON

FINANCIAL STATEMENTS

31st March 2023

NEW LIFE COMMUNITY CHURCH BOSTON

CHARITY INFORMATION

For the year ended 31st March 2023

TRUSTEES

N. Mugglestone
R. Creasey
L. Stimson
W. Smith

REGISTERED OFFICE

The Junction
Wash Road
Kirton
Boston
Lincs
PE20 1QJ

REGISTERED CHARITY NUMBER

1178769

BANKERS

Bank of Scotland
38 St. Andrews Square
Edinburgh
EH2 2YR

INDEPENDENT EXAMINER

Mrs. N. Lenton (FCCA)
Dexter & Sharpe (Boston)
Chartered Certified Accountants
The Old Vicarage
Church Close
Boston
Lincolnshire
PE21 6NA

NEW LIFE COMMUNITY CHURCH BOSTON

ANNUAL REPORT

For the year ended 31st March 2023

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NEW LIFE COMMUNITY CHURCH BOSTON

TRUSTEES' REPORT 2022/23

NEW LIFE COMMUNITY CHURCH

The Junction, Wash Road, Kirton, Boston. PE20 1QJ

Registered Charity Number:- 1178769

Trustees:

Neal Mugglestone:
Stillwater Cottage,
Anton's Gowt,
Boston.
PE22 7BG

Richard Creasey
69 Willoughby Road,
Boston.
PE21 9HN

Lorraine Stimson
7 Church Walk,
Sibsey,
Boston.
PE22 0YA

William Smith
Leylandii Cottage,
Fenhouses Drove,
Swineshead,
Boston.
PE20 3HE

Treasurer:

Davina Mugglestone:
Stillwater Cottage,
Anton's Gowt,
Boston.
PE22 7BG

NEW LIFE COMMUNITY CHURCH BOSTON

TRUSTEES' REPORT 2022/23

1. INTRODUCTION.

New Life Community Church is a lively charismatic church of about 70 members, located on the southern edge of Kirton, a large village 4 miles south of the market town of Boston in South Lincolnshire.

The church is affiliated to Ground Level, a network of churches throughout the UK, working together to promote the extension of the Christian faith in their own community and beyond. During this time Neal Mugglestone was the senior pastor, with William and Sandra Smith as discipleship pastors during this time.

The trustees make every effort to adhere to the legal obligations placed upon them, as well as those required by the Charities' Commission. They have responsibility for the church finances, as well as the maintenance and upkeep of the building and the site around it.

They are also responsible for, Safeguarding, Health and Safety, Fire Safety, and the employment of those who work for the church, whether paid staff or volunteers.

All the above matters are taken very seriously. We have policies in place for each of these areas, and all those who work with children, young people and vulnerable adults are DBS checked every three years.

Much work is undertaken by an army of volunteers who contribute hugely to the life and work of the church.

2. AIMS AND OBJECTIVES.

The aims and objectives of New Life Community Church centre around a desire to promote the Christian faith in such a way that every person in our local community would feel comfortable to walk through our doors, and to join us in our worship, regardless of age, background, culture, nationality, ability or status.

Our goal is that everyone involved in the life of this church will develop their own relationship with Jesus, and grow in that relationship. The following are some of the ways in which people can be helped to do this.

- a. Attendance at Sunday morning service.
- b. Membership of a small mid-week house group.
- c. Serving in the church and/or local community as a volunteer.

We realise that not everyone will be able to do all of this because of age, infirmity, or personal circumstance. For members in this position, we have a visiting team, known as ACTS -Active Care Team Support. This enables people to be supported in a professional and consistent manner.

Members of the leadership team also visit where there is need for further support.

The Sunday service is usually recorded, so those unable to attend can still feel part of the life of the church.

We are conscious of the need to ensure that church is accessible to all. There is disabled parking outside, the entrance is wheelchair accessible, and we have a well-equipped disabled toilet.

NEW LIFE COMMUNITY CHURCH BOSTON

TRUSTEES' REPORT 2022/23

We have good, clear sound in the main hall, but we are unable to install a loop system in this building, though one will be installed when Phase 2 is completed.

We look to serve the people in our local area in whatever ways we are able. We want to become an integral part of village life, to be of benefit to the whole community, supporting activities that already exist, and wherever possible, facilitating new initiatives that would improve life for local residents. In considering the ways in which we can do this, the leaders and trustees have taken into account the commission's guidance concerning public benefit, in particular, the specific guidance for charities involved in the advancement of religion.

3. ACTIVITIES AND ACHIEVEMENTS.

A. IN ORDER TO ACHIEVE THESE OBJECTIVES, A VARIETY OF ACTIVITIES TAKE PLACE:

i. The Sunday Morning Service.

This takes place at 10.30am. The service is streamed live via YouTube as well so those who aren't able to attend in person can watch the service at home.

ii. Children aged 0-4:

We have now been able to re-establish a crèche facility for the younger children, so that their parents do not have to miss the whole of the church service.

iii Children aged 5-11

We have also been able to restart the children's work in this age group. The children meet for a fun time of games, music, singing and dancing, craft activities and teaching from the Bible.

iv. Youth aged 12-18:

POD was able to re-start again this year, which happens once a month during the second half of the service and this consists of a bible study and discussion and is run by Emily.

The youth work on a Thursday evening continued this year run by Will and Sandra and 3 other volunteers. They meet at church and have about 8 young people attend.

v. House groups.

House groups have been able to meet around the town again at various times and locations. This year they met on Tuesday afternoons and Tuesday and Wednesday evenings.

vi. Thursday Night Prayer meeting.

The Thursday night prayer meeting has continued during this time via Zoom with up to 12 attending.

B. OTHER ACTIVITIES IN THE COMMUNITY

i. Kirton Friendship Group.

The Kirton Friendship Club has now started to 'bounced back' after the covid pandemic, with more club members feeling safe enough to return to the weekly meetings. Also, after an advertising campaign of posters around Kirton and the surrounding village and updating the advert in the Kirton News, we have had four new members join us. The club members often voice their support for this community activity and several have stated it is the friendliest and most enjoyable club they have ever joined – praise indeed!

NEW LIFE COMMUNITY CHURCH BOSTON

TRUSTEES' REPORT 2022/23

The club was also chosen as a 'Co-op Community Champion' over the Christmas period, which bought in a donation of £613 and this will be used for a club outing in June 2023.

Our thanks goes to New Life Community Church for their ongoing support for the club by allowing it to use the Church building at a 'peppercorn rent' and by providing the tea and coffee free of charge. Also, thanks goes to all the volunteers for their hard work and we have welcomed one new volunteer and now have two periodic helpers as well, who 'fill in' when others are away. Unfortunately we have had to stop one of the male helpers from moving/setting up the tables, due to his health problems - he's now on light duties only. So we will be seeking someone to carry on the heavier jobs during the next year. All these volunteers are very important to the club, as it could not continue without their help.

ii. CAP Debt Centre.

This year has been a significant year. We have returned to pre-covid levels in terms of the number of clients we are helping (20) and in total, since the opening of the debt centre, we have passed the 500,000 mark of debt cleared/paid off and the level of debt that clients we are currently helping have. This is £375,000 and £ 37,000 respectively.

Two households became debt-free this year and two others had their water arrears written off due to being victims of domestic abuse, which is very helpful of Anglian Water. It was nice for these victims of abuse that something positive happened and they also felt that at least someone was recognising what they had been through. Over £50,000 of debt has been cleared or paid off this year.

This year saw the start of the cost-of-living crisis, and this has led to major changes in the level of practical and financial (voucher- form) help clients need just to get by. This has affected new and existing clients on debt management plans. We have worked hard as a centre to help clients keep going so that they can continue their efforts to get out of debt despite the rising fuel and food costs. This is not to be underestimated. On top of our normal Christmas hampers and summer food runs, we have given out 15 emergency food shops, 7 top-ups for pre-payment meters and two oil top-ups. Our help with oil was £90 each time, but is now £250, so is quite a sum. Additionally five families were helped with school uniform. Practical help is ongoing each month and is set to continue through 2023/2024 as the cost-of-living crisis shows no sign of abating.

In relation to legal and court matters, two of our families faced eviction and we have helped with this. We have helped two other families with court matters.

We have also had some good news regarding housing. Two of our homeless clients have now been rehoused and are now able to move on and become debt-free.

Help was given with moving and the provision of furniture and white goods. By helping like this it enables clients to keep financially stable and not increase their debt with moving or rehousing costs. Lastly, we have resumed our social events for clients and a Valentine's dinner was held in February. This was a small event as some of our clients mental health is not so good. A games evening is planned for Easter and other events later in the year.

iii. Kirton Library/Community Hub.

The library continued to open 3 days a week for 2 hours a day. This is run by about 10 volunteers from the local community.

iv. Helping Hands.

This is the overseas arm of the charity, which supported a church in Cambodia this year.

NEW LIFE COMMUNITY CHURCH BOSTON

TRUSTEES' REPORT 2022/23

v. Acts 435

We have been able to secure a few donations from Acts 435 to help local people with specific needs who did not have the resources themselves, which includes several debt relieve orders.

vi. Compassion Partnership

This year we continued to support the work of Compassion. The church members sponsor 15 children worldwide, and a total of £5,888 was given to this cause this year.

vii. Emergency Fund

Due to the Coronavirus Pandemic we set up an Emergency Fund at the end of March 2020 to help those in financial hardship due to this outbreak. We have continued this during this year. We were able to help numerous people during this time by providing food parcels, single bed mattress and finances towards general needs including house rent, gas, food etc.

C. ECUMENICAL INVOLVEMENT.

We try to work together with other churches in the area as much as possible. The activities below are what the churches were involved in together during this year.

Soup Kitchen, CAP Debt Centre, Road Hog Youth Project, Boston Food Bank

D. FUTURE PLANS AND DEVELOPMENTS.

Phase 2 of the Building Project.

This year we have been able to re-commission the builder to continue with the building project. The outside walls are completed to first floor height, and we intend to finish the internal walls to first floor height by the end of the year.

E. FINANCIAL REVIEW.

Financial Giving.

If we are to maintain and extend the areas in which we are involved, we need to see an increase in the giving in the church. We believe in the Biblical principal of tithing, and this is the main source of our funding. Our members are very faithful in the way they give, and we appreciate this.

However, many of our plans will require extra finance, and sometimes large amounts of it.

A detailed financial statement is attached to this report.

It is the trustees' policy to, if possible, hold in reserve on un-designated funds, an amount which equates to 3 months of unrestricted payments, a sum that is equivalent to £12,500.

The balance on unrestricted funds, after designation, did match this target.

F. THANK YOU.

The leaders and trustees of the church would like to thank the members of New Life Community Church for their commitment to the goals that we have set for our church.

We also appreciate their willingness to serve the local community in whatever ways they are able.

We are grateful for their willingness to run with new ideas, even when they break with traditions to which they have become accustomed.

Thank you.

The Trustees: Neal Mugglestone, Ric Creasey, William Smith and Lorraine Stimson. March 2023.

NEW LIFE COMMUNITY CHURCH BOSTON
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF NEW LIFE FELLOWSHIP BOSTON

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2023 which are set out on pages 7 to 13.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.
- 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 (FRS102)).

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.



MRS N LENTON FCCA
Independent Examiner
Dexter & Sharpe (Boston)
Chartered Certified Accountants
The Old Vicarage
Church Close
Boston Lincolnshire PE21 6NA

Dated: 10 November 2023

NEW LIFE COMMUNITY CHURCH BOSTON

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2023

	<u>Note</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>2023</u>	<u>2022</u>
		<u>£</u>	<u>£</u>	<u>Total Funds</u>	<u>Total Funds</u>
				<u>£</u>	<u>£</u>
Income and Endowments from					
Tithes		-	54,327	54,327	45,785
Offerings		31,400	8,378	39,778	45,719
Gift Aid		8,250	7,050	15,300	16,270
Interest		42	-	42	2
Sundry Income		-	31,489	31,489	10,252
Total Incoming Resources		<u>39,692</u>	<u>101,244</u>	<u>140,936</u>	<u>118,028</u>
Expenditure on					
Administration	3	-	17,260	17,260	19,335
Direct charitable expenditure	4	-	52,413	52,413	43,203
Governance costs	6	-	1,473	1,473	1,478
Total Resources Expended		<u>-</u>	<u>71,146</u>	<u>71,146</u>	<u>64,016</u>
Net Income/Expenditure		39,692	30,098	69,790	54,012
Transfers between funds		<u>(432,926)</u>	<u>432,926</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(393,234)</u>	<u>463,024</u>	<u>69,790</u>	<u>54,012</u>
Bookshop profit for the year		-	25	25	40
Total funds brought forward		<u>399,719</u>	<u>302,027</u>	<u>701,746</u>	<u>647,694</u>
Total funds carried forward		<u>6,485</u>	<u>765,076</u>	<u>771,561</u>	<u>701,746</u>

There were no recognised gains or losses for 2023 or 2022 other than those included in the Statement of Financial Activities.

NEW LIFE COMMUNITY CHURCH BOSTON

PROFIT AND LOSS ACCOUNT - BOOKSHOP

For the year ended 31st March 2023

	Unrestricted	2023 £	Unrestricted	2022 £
Sales		25		52
Purchases	-		12	
Less: Stock at 31st March 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>12</u>
Net profit/ (loss) for the year		<u>25</u>		<u>40</u>

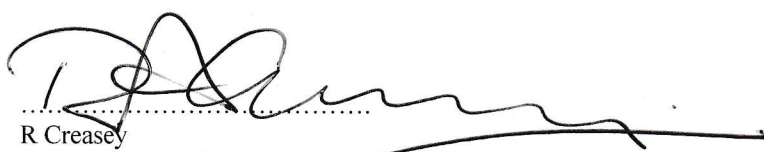
NEW LIFE COMMUNITY CHURCH BOSTON
BALANCE SHEET
at 31st March 2023

	Note	Restricted fund £	Unrestricted fund £	2023 Total funds £	2022 Total funds £
Fixed assets					
Tangible assets	7	-	748,721	748,721	644,884
Current assets					
Bookshop stock		-	-	-	-
Debtors and prepayments	8	-	1,477	1,477	3,042
Cash at bank and in hand		<u>6,485</u>	<u>15,849</u>	<u>22,334</u>	<u>55,162</u>
		6,485	17,326	23,811	58,204
Current liabilities					
Sundry creditors	9	-	(971)	(971)	(1,342)
Net current assets		<u>6,485</u>	<u>16,355</u>	<u>22,840</u>	<u>56,862</u>
Total assets less current liabilities		6,485	765,076	771,561	701,746
Creditors: amounts payable after more than one year		-	-	-	-
		<u>6,485</u>	<u>765,076</u>	<u>771,561</u>	<u>701,746</u>
Funds					
Unrestricted fund					
General purposes				765,076	302,027
Restricted fund					
Building fund				<u>6,485</u>	<u>399,719</u>
				<u>771,561</u>	<u>701,746</u>

These financial statements were approved by the trustees on 10 November 2023 and signed on their behalf by:



.....
N Mugglestone



.....
R Creasey

NEW LIFE COMMUNITY CHURCH BOSTON

NOTES ON ACCOUNTS

For the year ended 31st March 2023

1. Statutory Information

New Life Community Church Boston is a charitable incorporated organisation registered in England and Wales. The charities registered number and registered office address can be found on the charity information page.

2. Principal accounting policies

Basis of Preparation of Account

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 (FRS102) effective January 2016 – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

Tithes and Offerings

Tithes are recorded as such by the donors. They are normally collected at the weekly meetings. Offerings are the remainder of the donations received at those meetings, which are neither tithes nor designated gifts.

Gift Aid

The tax refundable on gift aid is matched to the amounts to which it is applicable. The amount receivable after the year end is shown as a debtor.

Value Added Tax

Value Added Tax is not recoverable by the charity, and as such is included in the relevant costs in the income and expenditure account.

Fixed assets and Depreciation

Tangible fixed assets are stated at cost, less depreciation.

Depreciation is charged on fixed assets at rates calculated to reduce the values of the assets to their net realisable values over their expected useful lives. A rate of 10% on the reducing balance is used for all equipment. Freehold property is not depreciated.

Funds

Endowment funds – there are no endowment funds.

Restricted funds – Restricted funds represent monies given for specific building projects.

Unrestricted funds – unrestricted funds are donations and other income received or generated for the objects of the charity without further specific purpose and are available as general funds.

NEW LIFE COMMUNITY CHURCH BOSTON

NOTES ON ACCOUNTS

For the year ended 31st March 2023
(continued)

	2023 £	2022 £
3 Administration		
Printing, stationery, advertising and postage	1,198	7,837
Telephones	475	695
Computer software and internet charges	344	349
Other	<u>15,243</u>	<u>10,454</u>
	<u>17,260</u>	<u>19,335</u>
4 Direct Charitable Expenditure		
Ministry	36,642	30,451
Gifts	5,679	1,999
Youth and children's work	1,102	1,659
Premises	6,157	5,147
Ministry resources	<u>2,833</u>	<u>3,947</u>
	<u>52,413</u>	<u>43,203</u>
5 Staff Costs		
Net employment costs are included in Ministry expenditure and amounted to £0 (2022 £0)		
The average number of employees for the year were 2.		
6 Governance Costs		
Accountancy and Professional Services	738	679
Depreciation	703	767
Mortgage Interest	<u>32</u>	<u>32</u>
	<u>1,473</u>	<u>1,478</u>

NEW LIFE COMMUNITY CHURCH BOSTON

NOTES ON ACCOUNTS For the year ended 31st March 2023 (continued)

	Freehold Land and Buildings £	Equipment £	Total £
7 Tangible fixed assets			
Cost			
31 st March 2022	637,987	10,216	648,203
Additions	104,400	140	104,540
Disposals	-	-	-
31 st March 2023	<u>742,387</u>	<u>10,356</u>	<u>752,743</u>
Depreciation			
31 st March 2022	-	3,319	3,319
Charge for the year	-	703	703
Eliminated on Disposal	-	-	-
31 st March 2023	<u>-</u>	<u>4,022</u>	<u>4,022</u>
Net book amount			
31 st March 2023	<u>742,387</u>	<u>6,334</u>	<u>748,721</u>
31 st March 2022	<u>637,987</u>	<u>6,897</u>	<u>644,884</u>
		2023	2022
		£	£
8 Debtors			
Amounts falling due within one year			
Trade Debtors	-	-	-
Prepayments and accrued income	<u>1,477</u>	<u>3,042</u>	<u>3,042</u>
	<u>1,477</u>	<u>3,042</u>	<u>3,042</u>
9 Creditors: amounts falling due within one year			
Accrued	745	685	
Creditors and deferred income	<u>226</u>	<u>657</u>	
	<u>971</u>	<u>1,342</u>	

NEW LIFE COMMUNITY CHURCH BOSTON

NOTES ON ACCOUNTS **For the year ended 31st March 2023** (continued)

10 Trustees' Expenses

No expenses were claimed or reimbursed to trustees either in 2023 or 2022 in connection with their duties as trustees.

Mr N. Mugglestone received £32,987 (2022 - £26,065) in relation to Ministry costs during the course of the financial year.