

NEW LIFE COMMUNITY CHURCH BOSTON

FINANCIAL STATEMENTS

31st March 2025

NEW LIFE COMMUNITY CHURCH BOSTON

CHARITY INFORMATION

For the year ended 31st March 2025

TRUSTEES

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

REGISTERED OFFICE

The Junction
Wash Road
Kirtton
Boston
Lincolnshire
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 2025

INDEX

Page

1-6	Trustees Report
7	Report of the Independent Examiner
8	Statement of Financial Activities
9	Balance Sheet
10-14	Notes on Accounts

NEW LIFE COMMUNITY CHURCH BOSTON

TRUSTEES' REPORT

For the year ended 31st March 2025

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
6 Church Close,
Sibsey,
Boston.
PE22 0RN

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

Robin Sore
Tuckers Barn,
Holme Road,
Boston,
Lincs.
PE20 1SY

Robyn King
Fen View,
Tattershall Bridge Road,
Tattershall Bridge,
Lincs.
LN4 4JW

Treasurer:

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

NEW LIFE COMMUNITY CHURCH BOSTON

TRUSTEES' REPORT

For the year ended 31st March 2025

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.

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.

NEW LIFE COMMUNITY CHURCH BOSTON

TRUSTEES' REPORT

For the year ended 31st March 2025

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 provide a creche 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 temporarily paused the activities for this age group, mainly due to low numbers in this age group attending church and also lack of volunteers.

iv. Youth aged 12-18:

POD was able to continue 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 Will Smith.

The youthwork on a Thursday evening continued this year run by Will and Sandra. They meet at church and have about 6 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 is still meeting weekly each Thursday morning, with sometimes up to 30-32 members attending. They thoroughly enjoy the mix of activities each week and during this financial year (April 2024 – March 2025) all the usual things including board games, quizzes and group games.

Other activities have been:

2x bring and share lunches

Trip to the Kinema, with ice-cream

Trip to Skegness

NEW LIFE COMMUNITY CHURCH BOSTON

TRUSTEES' REPORT

For the year ended 31st March 2025

Outings to Whisby Garden Centre for brunch, Pennells Garden Centre at South Hykeham for Christmas lunch & Peterborough Garden Centre.

A secret auction (proceeds going into the Church building fund).

The main costs from the club funds have been the hire charges for the coaches for outings and sometimes for meals. Any money raised from the weekly raffle and membership fees has covered the costs of both the transport and meals, so the club members haven't had to pay for anything! The 'bring & buy' table has continued to raise more funds that have been donated to the Church building fund and still averages out to approximately £5 a week.

This club has been going for over 9 years now, which only stopped during the covid-19 epidemic and when the 'rule of 6' came into force members were still able to meet. This has been a brilliant outreach project for the Church with many friendships developing and meeting on other days, plus some members have even been away on holiday together.

Of course, none of this would have been possible without the on-going support of the New Life Community Church, plus our thanks goes to all the volunteers for their hard work as always. We still need someone else for the heavier jobs, but unfortunately it is proving difficult to find male volunteers. Thankfully the 2x helpers who had knee replacement operations last year are now back on the team, which is a great help. We are so grateful for all these volunteers who are so very important to the club, as it could not continue without their willingness to give up their free time to help us.

ii. CAP Debt Centre.

This year was a busy year for the debt centre, and it also marked our 10th Anniversary as a debt centre. The economic climate for those in debt continued to be difficult especially as food, energy and housing costs are rising all the time.

At the time of our Anniversary, we were helping 20 households with over £347K worth of debt. Our total debt cleared is over £475,000 (£64,00 repaid and £410,000 written off) with over 40 households having become debt free over the 10 year period. Typically, clients have debts between £10K and £30K debt but we have also helped people with less than £5K debt to greater than £100K debt.

The debt scene is nothing like it was when we first opened. The pandemic and cost of living crisis has radically changed financial situations, so people need more help to get debt free, and more people are facing housing issues eg. eviction. Currently in this area many households have deficit budgets ie. not enough money coming in to meet expenditure. Debt Relief Orders (DRO) are now a very common route out of debt and debt management plans have reduced as clients do not have spare money to pay off debts.

As the difficult economic position continues, we continued to give practical help alongside the debt advice. So, energy top ups for pre-payment meters and oil top ups were provided for those in severe need. Also, warm packs were distributed to all clients. We also gave out Christmas hampers with £10 vouchers so clients could buy their Christmas dinner. This may not sound much to those who are financially comfortable but to those in difficulty it takes the pressure off. The biggest need throughout the year was for help with food. We received £12k in grants from the household support fund to help clients with food. This was particularly needed for those facing repossession and eviction. During this year, at any one time we had 20-30% of clients facing or being repossessed/evicted or needing homes after fleeing domestic abuse. So, help with food was essential for these families and households.

NEW LIFE COMMUNITY CHURCH BOSTON

TRUSTEES' REPORT

For the year ended 31st March 2025

The rise of repossessions and evictions either actual or potential has had significant effect. So, towards the end of the year, we have clients delaying and submitting their DRO's and thus becoming debt free, because rent arrears were included in their DRO's (which it can be). Its inclusion could have negative impacts for clients and their housing situations. We have had clients turned down for housing because their DRO included rent arrears. Potentially including rent arrears in a DRO puts clients on the legal ladder for eviction at a latter date if they get into financial difficulty again, which is more likely in difficult times. In summary to date £569K debt cleared and 46 households debt free. 4 household continue, on debt management plans and 3 households with £42k eligible for DRO's but are clearing their rent arrears before submitting.

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.

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 food shopping and a carpet.

vi. Compassion Partnership

This year we continued to support the work of Compassion. The church members sponsor 18 children worldwide, and a total of over £6,000 was given to this cause this year, along with gifts for the children on their birthdays and Christmas.

vii. Emergency Fund

We have continued the Emergency Fund during this year. We were able to help several people during this time by providing food parcels, and finances towards heating costs.

viii. Warm Pack Distribution Centre

This year we continued as a Distribution Centre for Warm Packs. This is where free items are given to those who are struggling to keep warm in the winter due to the cost of living etc. These items include, fleece blankets, hot water bottle, thermal socks/scarfs/hats/gloves, heat packs etc. We were able to help distribute 70 packs to the residents of the local area.

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 were able to finish the internal walls to first floor height ready for installation of the block and beam floor over the offices. If time and funds allow, we will continue to go up with the outside walls to roof height by the end of 2025.

NEW LIFE COMMUNITY CHURCH BOSTON

TRUSTEES' REPORT

For the year ended 31st March 2025

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, Lorraine Stimson, Robin Sore and Robyn King.
March 2025.

Trustees' Responsibilities

The trustees are required under the Charities Act 2011 to prepare financial statements for each year, selecting an appropriate consistent basis for preparation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations. 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.

Requirement for Audit

There is no requirement in the constitution for the accounts to be audited. The Charities Act 2011 obliges the Trustees to have the financial statements independently examined. A copy of the examiner's report is attached to the accounts.

The report was approved by the trustees on 8 September 2025 and signed on their behalf.



N Mugglestone (Chairperson)

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 2025 which are set out on pages 8 to 14.

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

8 September 2025

NEW LIFE COMMUNITY CHURCH BOSTON

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2025

	Note	Restricted £	Unrestricted £	2025 Total Funds £	2024 Total Funds £
Income and Endowments from					
Tithes		-	64,891	64,891	59,775
Offerings		41,025	16,341	57,366	46,346
Gift Aid		7,778	14,519	22,297	23,478
Interest		193	-	193	149
Sundry Income		-	21,563	21,563	37,992
Total Incoming Resources		<u>48,996</u>	<u>117,314</u>	<u>166,310</u>	<u>167,740</u>
Expenditure on					
Administration	3	-	33,654	33,654	23,116
Direct charitable expenditure	4	-	43,130	43,130	45,058
Governance costs	6	-	1,566	1,566	1,436
Total Resources Expended		<u>-</u>	<u>78,350</u>	<u>78,350</u>	<u>69,610</u>
Net Income/Expenditure		<u>48,996</u>	<u>38,964</u>	<u>87,960</u>	<u>98,130</u>
Transfers between funds		<u>(51,306)</u>	<u>51,306</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(2,310)</u>	<u>90,270</u>	<u>87,960</u>	<u>98,130</u>
Bookshop profit for the year		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds brought forward		<u>19,911</u>	<u>849,780</u>	<u>869,691</u>	<u>771,561</u>
Total funds carried forward		<u>17,601</u>	<u>940,050</u>	<u>957,651</u>	<u>869,691</u>

There were no recognised gains or losses for 2025 or 2024 other than those included in the Statement of Financial Activities.

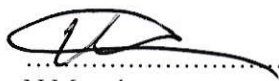
NEW LIFE COMMUNITY CHURCH BOSTON

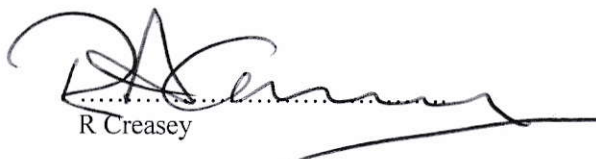
BALANCE SHEET

at 31st March 2025

	Note	Restricted fund £	Unrestricted fund £	2025 Total funds £	2024 Total funds £
Fixed assets					
Tangible assets	7	-	924,344	924,344	837,588
Current assets					
Bookshop stock		-	-	-	-
Debtors and prepayments	8	-	173	173	173
Cash at bank and in hand		17,601	17,613	35,214	33,642
		<u>17,601</u>	<u>17,786</u>	<u>35,387</u>	<u>33,815</u>
Current liabilities					
Sundry creditors	9	-	(2,080)	(2,080)	(1,712)
		<u>17,601</u>	<u>15,706</u>	<u>33,307</u>	<u>32,103</u>
Net current assets					
		<u>17,601</u>	<u>15,706</u>	<u>33,307</u>	<u>32,103</u>
Total assets less current liabilities		<u>17,601</u>	<u>940,050</u>	<u>957,651</u>	<u>869,691</u>
Creditors: amounts payable after more than one year		-	-	-	-
		<u>17,601</u>	<u>940,050</u>	<u>957,651</u>	<u>869,691</u>
Funds					
Unrestricted fund					
General purposes				940,050	849,780
Restricted fund					
Building fund				17,601	19,911
				<u>957,651</u>	<u>869,691</u>

These financial statements were approved by the trustees on 8 September 2025 and signed on their behalf by:


N Mugglestone


R Creasey

NEW LIFE COMMUNITY CHURCH BOSTON

NOTES ON ACCOUNTS

For the year ended 31st March 2025

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 (continued)

For the year ended 31st March 2025

	2025 £	2024 £
3. Administration		
Printing, stationery, advertising and postage	970	956
Telephones	545	615
Computer software and internet charges	473	363
Other	31,666	21,182
	<u>33,654</u>	<u>23,116</u>
4. Direct Charitable Expenditure		
Ministry	22,216	26,254
Gifts	2,098	2,206
Youth and children's work	922	782
Premises	5,784	6,910
Ministry resources	12,110	8,906
	<u>43,130</u>	<u>45,058</u>
5. Staff Costs		
Net employment costs are included in Ministry expenditure and amounted to £0 (2024 £0). The average number of employees for the year was 1.		
6. Governance Costs		
Accountancy and Professional Services	910	803
Depreciation	627	633
Credit Card charges	29	-
	<u>1,566</u>	<u>1,436</u>

NEW LIFE COMMUNITY CHURCH BOSTON

NOTES ON ACCOUNTS (continued)

For the year ended 31st March 2025

	Freehold Land and Buildings £	Equipment £	Total £
7. Tangible fixed assets			
Cost			
31 st March 2024	831,887	10,356	842,243
Additions	86,810	573	87,383
Disposals	-	-	-
31 st March 2025	<u>918,697</u>	<u>10,929</u>	<u>929,626</u>
Depreciation			
31 st March 2024	-	4,655	4,655
Charge for the year	-	627	627
Eliminated on Disposal	-	-	-
31 st March 2025	<u>-</u>	<u>5,282</u>	<u>5,282</u>
Net book amount			
31 st March 2025	<u>918,697</u>	<u>5,647</u>	<u>924,344</u>
31 st March 2024	<u>831,887</u>	<u>5,701</u>	<u>837,588</u>
		2025 £	2024 £
8. Debtors: amounts falling due within one year			
Prepayments and accrued income		173	173
		<u>173</u>	<u>173</u>
9. Creditors: amounts falling due within one year			
Accrued		880	810
Creditors and deferred income		1,200	902
		<u>2,080</u>	<u>1,712</u>

NEW LIFE COMMUNITY CHURCH BOSTON

NOTES ON ACCOUNTS (continued)

For the year ended 31st March 2025

10. Trustees' Expenses

No expenses were claimed or reimbursed to trustees either in 2025 or 2024 in connection with their duties as trustees.

Mr N Mugglestone received £19,146 (2024 - £23,081) in relation to Ministry costs during the course of the financial year.

11. Comparatives for the Statement of Financial Activities

The Statement of Financial Activities for the year ended 31 March 2024 is included for comparison purposes.

	Note	Restricted £	Unrestricted £	2024 Total Funds £
Income and Endowments from				
Tithes		-	59,775	59,775
Offerings		40,239	6,107	46,346
Gift Aid		14,825	8,653	23,478
Interest		149	-	149
Sundry Income		-	37,992	37,992
Total Incoming Resources		55,213	112,527	167,740
Expenditure on				
Administration	3	-	23,116	23,116
Direct charitable expenditure	4	-	45,058	45,058
Governance costs	6	-	1,436	1,436
Total Resources Expended		-	69,610	69,610
Net Income/Expenditure		55,213	42,917	98,130
Transfers between funds		(41,787)	41,787	-
Net movement in funds		13,426	84,704	98,130
Bookshop profit for the year		-	-	-
Total funds brought forward		6,485	765,076	771,561
Total funds carried forward		19,911	849,780	869,691

There were no recognised gains or losses for 2024 or 2023 other than those included in the Statement of Financial Activities.

NEW LIFE COMMUNITY CHURCH BOSTON

NOTES ON ACCOUNTS (continued)

For the year ended 31st March 2025

12. Funds

	Balance at 1.04.24 £	Movement in Resources			Balance at 31.03.25 £
		Incoming £	Outgoing £	Transfers £	
Restricted funds	19,911	48,996	-	(51,306)	17,601
Unrestricted funds	849,780	117,314	(78,350)	51,306	940,050
	<u>869,691</u>	<u>166,310</u>	<u>(78,350)</u>	<u>-</u>	<u>957,651</u>