

REGISTERED COMPANY NUMBER: CE021493 (England and Wales)
REGISTERED CHARITY NUMBER: 1189002

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
New Life Community Church

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for the Year Ended 31 March 2023

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The trustees 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 aims

The present charity's main objects have been to advance and promote the Christian Faith by proclaiming the doctrine, beliefs and practices of Christianity.

In support of these objectives, the main activities of the Church historically have been grouped around the areas of:

- **Meeting together** for personal and corporate support, development and worship.

- **Community outreach and service:**

- o Jugglers toddler group
- o Family Games night
- o Loving Community Kidz weeks
- o Monthly Communion Service at Wharfedale View – Extra Care Housing facility for the over 60s
- o Marshall Park Football Club
- o Monthly Men's gathering
- o Monthly Ladies' gathering
- o Warm Spaces location
- o Community Fun Days

- **Support** - giving financial and practical support locally and across the world.

- **Partnership** - links to other local churches and the wider Christian community.

Public benefit

The trustees are satisfied with the performance of the charity during the year and in planning the activities the trustees have had regard to the Charity Commission's guidance on public benefit.

New Life Community Church

Report of the Trustees for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The church and hall buildings have continued to be used through the year and provided a base for facilities for the community to hire the Church and annex building.

New Life Community Church continues to rent the Church and annex on a long term basis from the Church of England Diocese. Internal improvements have continued in the church and annex including:

- a ceiling repair in the church entrance £1,300
- safety improvements to lights and rewiring the main church c.£9,000
- repairs to the annex roof c.£1,000

The church continues to be part of the wider Christian community. Some of the ways we have done this are through our ongoing relationship with the Ground Level network of churches. Also, having meetings in person with Aireborough Churches Together. Our senior leader continues to Chair the meetings, as well as continuing to network with many other leaders and churches. Our monthly Open Space leadership forum which encourages pastoral leaders locally, nationally and internationally continues to meet and provide excellent teaching and support.

The church has encouraged the personal growth of its members and those engaging in our worship gatherings. Some of the means for this encouragement has been through the main Sunday worship and midweek Bible study meetings.

We are concerned about and engage in helping communities and groups around the world. This includes those who are suffering from natural disasters, environmental and economic problems, as well as those undergoing persecution.

The care shown by those attending New Life Community Church has been demonstrated by generous giving in response to specific causes examples of which, are giving to Ukraine and Syria. Many members of the church continue to give sacrificially of their time and energy to enable the church to fulfil its objectives.

The Trustees have met regularly and continued to update their policies in line with the latest good practices. Reverend Denver Thompson, our senior leader, has been liaising and working closely with the Trustees. This year we have increased our outward focus into our community as mentioned above. Marshall Park Football team was formed in May 2021, and has been very successful again during this season.

Our Vision and Mission continues as we Love God, Love people, and Love our town of Yeadon.

Tithes and special offerings

During the year, the church has been able to send financial support to various organisations in the international community, namely:

Samaritan's Purse	£585
Release International	£837
Ukrainian Association Leeds	£479
Metro World Child UK	£100
Syria Earthquake Relief	£1,880

FINANCIAL REVIEW

Principal funding sources

The church raises most of the general funds it needs to carry on its activities from within its own membership and congregation. The church is also heavily dependent on its membership and congregation working as volunteers in all aspects of the church's activities. Given the current economic conditions and the demographic of the local area we are encouraged by the generosity of our membership and congregation.

The church is grateful to a number of organisations who have provided grants and sponsorship to support much of its work in the community. Income has been boosted by the following:

Organisation	Fund	Amount
Voluntary Action	General fund	£500
AVS	General fund	£100
Benefact Trust	Building fund	£1,800
Hunters Ltd	Youth fund	£350
AVSED	Youth fund	£365
Hunters Ltd	Marshall Park FC	£500
Moorfield Garage	Marshall Park FC	£500
Turner and Wood	Marshall Park FC	£300
Jordan Sinott Trust	Marshall Park FC	£2,000
Arnold Clark Cars	Marshall Park FC	£1,000
Sported Foundation	Marshall Park FC	£500

Reserves policy

The committee has a reserves policy in order to meet its potential liabilities and has monitored and revised it as the circumstances changed. Reserves are set aside in support of the church's commitment for the long-term occupancy of the buildings and for the support of our senior leader.

In the Trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The trustees propose to maintain the charity's reserves at a level which is at least equivalent to three months' operational expenditure (Rent, Minister's Salary, Utilities). The trustees' review has been done giving careful regard to its manner of operation and likely funding streams.

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on an annual basis at their Trustees meeting.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitutes a Charitable Incorporated Organisation (CIO) as defined by the Charities Act 2011.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The church is a Charitable Incorporated Organisation (CIO). The trustees of the charity comprise of two external and three internal people including the Senior Leader who is automatically a trustee as long as he holds that office.

In the present constitution, new trustees are appointed for a term of three years by resolution passed at a properly convened meeting of the charity trustees.

The elders of the church (including the Senior Leader) are responsible for the spiritual affairs of the Church. Elders are presently appointed from amongst the members of the church, by a Church General Meeting, on the nomination of the trustees.

Prior to 1 December 2022, this charity's activities were carried out by an unincorporated charity of the same name (registered under charity number 519481). On 1 December 2022, the assets, undertakings and liabilities of the unincorporated charity were transferred to this CIO entity to have a more robust structure to operate from moving forward.

The old unincorporated charity will be wound up in the near future and removed from the Charity Commission's register.

Induction and training of new trustees

All new trustees are given the Charity Commission information for trustees that explain the role of a trustee and what is expected of them.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE021493 (England and Wales)

Registered Charity number

1189002

Registered office

Haw Lane
Yeadon
Leeds
LS19 7XQ

Trustees

Rev D Thompson
D W James
Mrs D Arnott
J Daniel-Sam
Mrs C J Comrie

Independent Examiner

APR Accountancy Services
Shan House
80-86 North Street
Keighley
BD21 3AF

Approved by order of the board of trustees on Oct 26, 2023 and signed on its behalf by:

Denver Thompson

Denver Thompson (Oct 26, 2023 01:04 GMT+1)

Rev D Thompson - Trustee

Independent Examiner's Report to the Trustees of
New Life Community Church

Independent examiner's report to the trustees of New Life Community Church ('the CIO')

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

Responsibilities and basis of report

As the charity's trustees of the CIO 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 your charity's accounts as carried out under section 145 of the Act. In carrying out my examination I have followed the 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 giving me cause to believe:

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; 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.

Andrew Russell

Andrew Russell (Nov 8, 2023 16:43 GMT)

Andrew Russell FFA FMAAT
APR Accountancy Services
Shan House
80-86 North Street
Keighley
BD21 3AF

Date: **Nov 8, 2023**
Date:

New Life Community Church

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		54,199	17,294	71,493	84,284
Other trading activities	3	-	2,150	2,150	-
Investment income	4	<u>11,272</u>	<u>265</u>	<u>11,537</u>	<u>8,498</u>
Total		<u>65,471</u>	<u>19,709</u>	<u>85,180</u>	<u>92,782</u>
EXPENDITURE ON					
Charitable activities					
Ministry		62,494	-	62,494	58,473
Mission		4,517	-	4,517	5,419
Building		-	12,950	12,950	14,083
Youth and community		-	3,624	3,624	15,271
Marshall Park FC		<u>-</u>	<u>6,439</u>	<u>6,439</u>	<u>-</u>
Total		<u>67,011</u>	<u>23,013</u>	<u>90,024</u>	<u>93,246</u>
NET INCOME/(EXPENDITURE)		(1,540)	(3,304)	(4,844)	(464)
Transfers between funds	10	<u>(7,100)</u>	<u>7,100</u>	<u>-</u>	<u>-</u>
Net movement in funds		(8,640)	3,796	(4,844)	(464)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>61,330</u>	<u>28,220</u>	<u>89,550</u>	<u>90,014</u>
TOTAL FUNDS CARRIED FORWARD		<u>52,690</u>	<u>32,016</u>	<u>84,706</u>	<u>89,550</u>

The notes form part of these financial statements

New Life Community Church

Balance Sheet

31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	8	2,071	-	2,071	3,287
CURRENT ASSETS					
Cash at bank		51,099	32,016	83,115	86,814
CREDITORS					
Amounts falling due within one year	9	(480)	-	(480)	(551)
NET CURRENT ASSETS		<u>50,619</u>	<u>32,016</u>	<u>82,635</u>	<u>86,263</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>52,690</u>	<u>32,016</u>	<u>84,706</u>	<u>89,550</u>
NET ASSETS		<u>52,690</u>	<u>32,016</u>	<u>84,706</u>	<u>89,550</u>
FUNDS	10				
Unrestricted funds				52,690	61,330
Restricted funds				<u>32,016</u>	<u>28,220</u>
TOTAL FUNDS				<u>84,706</u>	<u>89,550</u>

The financial statements were approved by the Board of Trustees and authorised for issue on

Oct 26, 2023

..... and were signed on its behalf by:

Denver Thompson

Denver Thompson (Oct 26, 2023 01:04 GMT+1)

D Thompson - Trustee

Denise Arnott

Denise Arnott (Oct 26, 2023 12:27 GMT+1)

D Arnott - Trustee

C J Comrie

C J Comrie - Trustee

The notes form part of these financial statements

1. INCORPORATION OF THE CHARITY

Prior to 1 December 2022, this charity's activities were carried out by an unincorporated charity of the same name (registered under charity number 519481). On 1 December 2022, the assets, undertakings and liabilities of the unincorporated charity were fully transferred to this CIO entity to have a more robust structure to operate from moving forward.

In accordance with the Charities SORP (FRS 102), merger accounting has been applied in these accounts to present the assets, liabilities and funds as though they had always been part of this charity.

This charity was newly established and did not have any activity prior to the transfer. Therefore the components for the previous reporting period were all attributable to the unincorporated charity. Below is an analysis of the principle components of the Statement of Financial Activities pre and post incorporation in the current reporting period.

	Charity 519481 (pre transfer)	Charity 1189002 (pre transfer)	Charity 1189002 (post transfer)	Combined total
Total income	£59,216	-	£25,964	£85,180
Total expenditure	£53,607	-	£36,417	£90,024
Net income/(expenditure)	£5,609	-	(£10,453)	(£4,844)
Other gains/(losses)	-	-	-	-
Net movement in funds	£5,609	-	(£10,453)	(£4,844)

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the CIO, 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'. 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.

Equipment and furniture - 20% on cost

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. ACCOUNTING POLICIES - continued

Fund accounting

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

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

Hire purchase and leasing commitments

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

3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Sponsorships	<u>2,150</u>	<u>-</u>

4. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Rents received	10,799	8,498
Bank interest	<u>738</u>	<u>-</u>
	<u>11,537</u>	<u>8,498</u>

5. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	1,286	1,271
Other operating leases	<u>9,000</u>	<u>9,000</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.23	31.3.22
	£	£
Trustees' salaries	<u>31,200</u>	<u>31,200</u>

Trustees' expenses

	31.3.23	31.3.22
	£	£
Trustees' expenses	<u>609</u>	<u>353</u>

The above remuneration and expenses are in respect of Rev D Thompson in his role as senior minister of the church and not in his role as trustee.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. STAFF COSTS

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

	31.3.23	31.3.22
Ministry	<u>1</u>	<u>1</u>

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

8. TANGIBLE FIXED ASSETS

	Equipment and furniture £
COST	
At 1 April 2022	32,161
Additions	<u>70</u>
At 31 March 2023	<u>32,231</u>
DEPRECIATION	
At 1 April 2022	28,874
Charge for year	<u>1,286</u>
At 31 March 2023	<u>30,160</u>
NET BOOK VALUE	
At 31 March 2023	<u>2,071</u>
At 31 March 2022	<u>3,287</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Accruals and deferred income	<u>480</u>	<u>551</u>
	<u>480</u>	<u>551</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	61,330	(1,540)	(7,100)	52,690
Restricted funds				
Building fund	9,493	(2,980)	5,500	12,013
Youth fund	7,727	(861)	(2,171)	4,695
Operational reserve	11,000	-	1,000	12,000
Marshall Park FC fund	-	537	2,771	3,308
	<u>28,220</u>	<u>(3,304)</u>	<u>7,100</u>	<u>32,016</u>
TOTAL FUNDS	<u>89,550</u>	<u>(4,844)</u>	<u>-</u>	<u>84,706</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,471	(67,011)	(1,540)
Restricted funds			
Building fund	9,970	(12,950)	(2,980)
Youth fund	2,763	(3,624)	(861)
Marshall Park FC fund	6,976	(6,439)	537
	<u>19,709</u>	<u>(23,013)</u>	<u>(3,304)</u>
TOTAL FUNDS	<u>85,180</u>	<u>(90,024)</u>	<u>(4,844)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	66,226	(4,675)	(221)	61,330
Restricted funds				
Building fund	9,906	(413)	-	9,493
Youth fund	2,882	4,624	221	7,727
Operational reserve	11,000	-	-	11,000
	<u>23,788</u>	<u>4,211</u>	<u>221</u>	<u>28,220</u>
TOTAL FUNDS	<u>90,014</u>	<u>(464)</u>	<u>-</u>	<u>89,550</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,217	(63,892)	(4,675)
Restricted funds			
Building fund	13,670	(14,083)	(413)
Youth fund	<u>19,895</u>	<u>(15,271)</u>	<u>4,624</u>
	<u>33,565</u>	<u>(29,354)</u>	<u>4,211</u>
TOTAL FUNDS	<u><u>92,782</u></u>	<u><u>(93,246)</u></u>	<u><u>(464)</u></u>

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

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	66,226	(6,215)	(7,321)	52,690
Restricted funds				
Building fund	9,906	(3,393)	5,500	12,013
Youth fund	2,882	3,763	(1,950)	4,695
Operational reserve	11,000	-	1,000	12,000
Marshall Park FC fund	<u>-</u>	<u>537</u>	<u>2,771</u>	<u>3,308</u>
	<u>23,788</u>	<u>907</u>	<u>7,321</u>	<u>32,016</u>
TOTAL FUNDS	<u><u>90,014</u></u>	<u><u>(5,308)</u></u>	<u><u>-</u></u>	<u><u>84,706</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	124,688	(130,903)	(6,215)
Restricted funds			
Building fund	23,640	(27,033)	(3,393)
Youth fund	22,658	(18,895)	3,763
Marshall Park FC fund	<u>6,976</u>	<u>(6,439)</u>	<u>537</u>
	<u>53,274</u>	<u>(52,367)</u>	<u>907</u>
TOTAL FUNDS	<u><u>177,962</u></u>	<u><u>(183,270)</u></u>	<u><u>(5,308)</u></u>

10. MOVEMENT IN FUNDS - continued

Fund details

Building fund	Donations received towards the purchase and maintenance of the church building.
Youth fund	Donations received towards youth and community work.
Operational reserve	Funds held equivalent to at least three months' operational expenditure.
Marshall Park FC	Grants, sponsorship and donations received for the running of Marshall Park FC.

During the year, the Marshall Park FC fund was separated from the youth fund.

11. RELATED PARTY DISCLOSURES

Rev D Thompson (a trustee of the charity) received a salary of £31,200 (2022: £31,200) for his employment as senior minister and not in his role as a trustee.

During the year fees of £480 were payable to Daniel Sam Limited, a company in which Mr G Daniel-Sam, son of Mr J Daniel-Sam (a trustee of the charity), is the sole director. The charges were paid in respect of accounts preparation and tax registration services.

New Life Community Church

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Freewill offerings	36,645	38,973
Special offerings	1,091	891
Gift aid	9,530	9,091
Grants	4,800	-
Donations to building fund	8,000	13,670
Youth and community donations	2,361	19,895
Miscellaneous income	616	390
Open space forum	2,592	1,374
General donations	<u>5,858</u>	<u>-</u>
	71,493	84,284
Other trading activities		
Sponsorships	2,150	-
Investment income		
Rents received	10,799	8,498
Bank interest	<u>738</u>	<u>-</u>
	<u>11,537</u>	<u>8,498</u>
Total incoming resources	85,180	92,782
EXPENDITURE		
Charitable activities		
Trustees' salaries	31,200	31,200
Trustees' expenses	609	353
Social security	1,017	-
Other operating leases	9,000	9,000
Insurance	670	612
Light and heat	5,970	5,290
Telephone	604	729
Postage and stationery	-	129
Sundries	836	1,418
Gifts to guest speakers	2,274	3,160
Tithes and special offerings	4,517	6,619
Open space forum	2,484	1,333
Building repairs	12,454	14,083
Cleaning	375	190
Grounds maintenance	496	11
IT maintenance	336	1,101
Refreshments	471	274
Evangelism	274	100
Youth and community	3,671	15,271
Training and development	315	479
Carried forward	77,573	91,352

This page does not form part of the statutory financial statements

New Life Community Church

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
Charitable activities		
Brought forward	77,573	91,352
Men's breakfasts	3,511	-
Marshall Park football costs	6,439	-
Depreciation of tangible fixed assets	<u>1,286</u>	<u>1,272</u>
	88,809	92,624
Support costs		
Governance costs		
Accountancy and legal fees	<u>1,215</u>	<u>622</u>
Total resources expended	<u>90,024</u>	<u>93,246</u>
Net expenditure	<u>(4,844)</u>	<u>(464)</u>