

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 2025

for

New Life Community Church

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Report of the Trustees for the Year
Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (SoRP) 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 Family Games night
 - o Loving Community Kidz weeks
 - o Monthly Communion Service at Wharfedale View – Extra Care Housing facility for the over 60s
 - o Monthly Ladies' gathering
 - o Community Fun Days
 - o Men's Fortnightly Darts evening
- **Support** - giving financial and practical support locally and across the world.
- **Partnership** - links to other local churches, Ground Level Network, Evangelical Alliance 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.

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:

- Restoration to the floor caused by roof damage and pest control in the ceiling at a cost of £833

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.

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

Tithes and special offerings

Report of the Trustees
for the Year Ended 31 March 2025

During the year, the church has been able to send financial support to various organisations in the international community, namely Samaritans Purse, Compassion, Release International, Metro World Child, One by One

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.

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 initial 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. One of the external trustees stepped down in April 2024, and from June 2024, following the Senior Leader's resignation the Trust had two internal Trustees and one external Trustee. Following the appointment of Geoff Newton in February 2025, he automatically became a Trustee.

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 leaders of the church (including the Senior Leader) are responsible for the spiritual affairs of the Church. Leaders are appointed by the Senior Leader who is in turn appointed by the trustees.

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)

New Life Community Church

Report of the Trustees for the Year
Ended 31 March 2025

Registered Charity number
1189002

Registered office
Haw Lane
Yeadon
Leeds
LS19 7XQ

Trustees
Rev D Thompson (resigned 15 June 2024)
D W James (resigned 25 April 2024)
Mrs D Arnott
J Daniel-Sam
Mrs C J Comrie
Mr Geoff Newton (appointed February 2025)

Denise Arnott
Mrs D Arnott - Trustee

Date: 29/01/2026

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 2025.

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

Date: 29/01/2026

New Life Community Church

Statement of Financial Activities

for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		62,099	10,236	72,335	89,723
Other trading activities		-	-	-	1,000
Investment income	2	<u>4,609</u>	<u>837</u>	<u>5,446</u>	<u>10,007</u>
Total		<u>66,708</u>	<u>11,073</u>	<u>77,781</u>	<u>100,730</u>
EXPENDITURE ON					
Charitable activities					
Ministry		62,687	-	62,687	66,931
Mission		-	-	-	4,135
Building		-	1,228	1,228	25,113
Youth and community		-	758	758	4,679
Marshall Park FC		-	<u>2,570</u>	<u>2,570</u>	<u>6,420</u>
Total		<u>62,687</u>	<u>4,556</u>	<u>67,243</u>	<u>107,278</u>
NET INCOME/(EXPENDITURE)		4,021	6,517	10,538	(6,548)
Transfers between funds	9	<u>(600)</u>	<u>600</u>	-	-
Net movement in funds		3,421	7,117	10,538	(6,548)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>68,374</u>	<u>8,614</u>	<u>76,988</u>	<u>84,706</u>
TOTAL FUNDS CARRIED FORWARD		<u>71,794</u>	<u>15,731</u>	<u>87,526</u>	<u>78,158</u>

The notes form part of these financial statements

Balance Sheet
31 March 2025

	Notes	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	6	1,677	970
CURRENT ASSETS			
Debtors		878	-
Overpaid expenses		160	-
Cash at bank		<u>88,738</u>	78,011
CREDITORS			
Amounts falling due within one year	7	<u>(3,927)</u>	<u>(823)</u>
NET CURRENT ASSETS		85,848	77,188
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>87,526</u>	<u>78,158</u>
NET ASSETS		87,526	78,158
FUNDS			
Unrestricted funds		71,794	57,544
Restricted funds		<u>15,731</u>	<u>20,614</u>
TOTAL FUNDS		<u>87,526</u>	<u>78,158</u>

The comparative fund balances reflect the figures as previously reported. Opening balances at 1 April 2024 have been adjusted in the current year for a prior period reclassification as explained in Note 11

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

Denise Arnott

D Arnott - Trustee

Denise Arnott

C J Comrie

CJ Comrie

C J Comrie - Trustee

The notes form part of these financial statements

1. 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	- 10% on cost
Computer equipment	- 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.

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.

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Rents received	3,882	7,042
Bank interest	<u>1,564</u>	<u>2,965</u>
	<u>5,446</u>	<u>10,007</u>

3. NET INCOME/(EXPENDITURE)

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

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	641	1,101
Other operating leases	<u>9,000</u>	<u>9,000</u>

4. REMUNERATION AND BENEFITS

	31.3.25	31.3.24
	£	£
Remuneration	<u>23,755</u>	<u>31,200</u>
Expenses	<u>1,708</u>	<u>476</u>

No trustee received remuneration for acting as a trustee. Below trustees received remuneration in their capacity as employees/ministers:

Remuneration of £17,537.25 was paid to Reverend D Thompson in his role as Senior Minister of the Church.

Remuneration of £5,000 was paid to Mr Geoff Newton in his role as Senior Minister of the Church.

New Life Community Church

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. STAFF COSTS

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

	31.3.25	31.3.24
Ministry	1	1
	<u> </u>	<u> </u>

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

6. TANGIBLE FIXED ASSETS

	Equipment and furniture £
COST	
At 1 April 2024	32,231
Additions	1,343
	<u> </u>
At 31 March 2025	33,574
DEPRECIATION	
At 1 April 2024	31,261
Charge for year	636
	<u> </u>
At 31 March 2025	31,897
NET BOOK VALUE	
At 31 March 2025	1,677
	<u> </u>
At 31 March 2024	970
	<u> </u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Accruals and deferred income	1,955	378
Social security and tax	<u>1,972</u>	<u>445</u>
	<u>3,927</u>	<u>823</u>

Included within creditors at the year-end are amounts due in respect of PAYE and National Insurance of £1,682.72, relating to the payroll of Reverend D Thompson. These liabilities were outstanding at the reporting date and were paid in full during the second half of 2025.

8. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	56,374	3,348	(600)	59,123
Operational reserve	12,000	672	-	12,672
Restricted funds				
Building fund	2,503	6,858	-	9,361
Youth fund	4,217	1,553	600	6,370
Marshall Park FC fund	<u>1,894</u>	<u>(1,894)</u>	<u>-</u>	<u>-</u>
	<u>8,614</u>	<u>6,517</u>	<u>600</u>	<u>15,731</u>
TOTAL FUNDS	<u>76,988</u>	<u>10,538</u>	<u>-</u>	<u>87,526</u>

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

	Incoming Resources resources expended £	Movement in funds £
Unrestricted funds		
General fund	66,036	(62,687)
Operational reserve	672	-
Restricted funds		
Building fund	8,086	(1,228)
Youth fund	2,311	(758)
Marshall Park FC fund	<u>676</u>	<u>(2,570)</u>
	<u>11,073</u>	<u>(4,556)</u>
TOTAL FUNDS	<u>77,781</u>	<u>(67,243)</u>

The comparative fund analysis reflects the classification as previously reported in the 2024 financial statements and has not been restated

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	52,690	5,454	(600)	57,544
Restricted funds				
Building fund	12,013	(9,510)	-	2,503
Youth fund	4,695	(1,078)	600	4,217
Operational reserve	12,000	-	-	12,000
Marshall Park FC fund	<u>3,308</u>	<u>(1,414)</u>	<u>-</u>	<u>1,894</u>
	<u>32,016</u>	<u>(12,002)</u>	<u>600</u>	<u>20,614</u>
TOTAL FUNDS	<u>84,706</u>	<u>(6,548)</u>	<u>-</u>	<u>78,158</u>

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 Represents unrestricted funds designated by the trustees and is not linked to a specific bank account.

Marshall Park FC Grants, sponsorship and donations received for the running of Marshall Park FC.

10. RELATED PARTY DISCLOSURES

Rev D Thompson (a trustee of the charity) received a salary of £17,537 (2024: £31,200) for his employment as senior minister and not in his role as a trustee.

Mr Geoff Newton (a trustee of the charity) received a salary of £5,000 for his employment as senior minister and not in his role as a trustee.

11. PRIOR PERIOD ADJUSTMENT

During the year the trustees identified a payroll accrual of £1,170 relating to the year ended 31 March 2024 which had not been recognised in the financial statements for that year. The opening unrestricted funds at 1 April 2024 have been reduced by £1,170 to correct this error. The comparative figures for the year ended 31 March 2024 have not been restated.

During the year, the trustees identified that the operational reserve of £12,000 had been incorrectly classified as a restricted fund in prior periods. As the reserve represents unrestricted funds designated by the trustees, the opening fund balances have been restated to reclassify this amount from restricted to unrestricted funds. Comparative figures have not been restated as the trustees consider the impact on prior year fund movements to be immaterial.

12. ACCRUALS

Independent examiner's fee

No accrual has been made for the independent examiner's fee in respect of the year ended 31 March 2025, as the amount had not been agreed at the reporting date and could not be reliably estimated. The fee will be recognised in the period in which it is incurred.

Gift Aid

Gift Aid income is recognised when a valid claim is submitted to HM Revenue & Customs. No Gift Aid income has been recognised in the year ended 31 March 2025 in respect of donations received during the year, as a claim had not been submitted at the reporting date. Any Gift Aid recoverable will be recognised in the period in which the claim is made.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Freewill offerings	58,946	48,330
Special offerings	100	734
Gift aid	-	10,490
Grants	-	1,900
Donations to building fund	7,300	15,259
Youth and community donations	2,000	3,401
Miscellaneous income	-	647
Open space forum	180	2,317
General donations	<u>3,809</u>	<u>6,645</u>
	72,335	89,723
Other trading activities		
Sponsorships	-	1,000
Investment income		
Rents received	3,882	7,042
Bank interest	<u>1,564</u>	2,965
	<u>5,446</u>	<u>10,007</u>
Total incoming resources	77,781	100,730
EXPENDITURE		
Charitable activities		
Staff costs - ministry	22,537	31,200
Staff expenses - ministry	-	476
Social security	119	1,017
Other operating leases	9,000	9,000
Insurance	656	700
Light and heat	8,553	10,561
Telephone	732	664
Postage and stationery	123	-
Sundries	4,557	2,378
Gifts to guest speakers	5,760	3,235
Tithes and special offerings	4,467	4,135
Open space forum	-	2,230
Building repairs	-	24,810
Cleaning	169	520
Grounds maintenance	3,863	303
IT maintenance	327	572
Refreshments	654	364
Evangelism	238	-
Youth and community	386	4,798

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25	31.3.24
	£	£
Charitable activities		
Brought forward	62,140	95,946
Training and development	1,077	290
Men's breakfasts	170	2,931
Marshall Park FC costs	742	6,420
Depreciation of tangible fixed assets	<u>636</u>	<u>1,101</u>
	64,764	106,688
Support costs		
Governance costs		
Accountancy and legal fees	<u>2,479</u>	<u>590</u>
Total resources expended	<u>67,243</u>	<u>107,278</u>
Net expenditure	<u>10,538</u>	<u>(6,548)</u>

This page does not form part of the statutory financial statements