

REGISTERED COMPANY NUMBER: CE030615 (England and Wales)
REGISTERED CHARITY NUMBER: 1200926

Report of the Trustees and
Financial Statements for the Period 7 November 2022 to 31 December 2023
for
New Dimensions Community Fellowship
Newport, (Cymru).
(Charitable Incorporated Organisation)

DHB Accountants Limited
Chartered Accountants
Statutory Auditors
110 Whitchurch Road
Cardiff
CF14 3LY

**New Dimensions Community Fellowship
Newport, (Cymru).
(Charitable Incorporated Organisation)**

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for the Period 7 November 2022 to 31 December 2023**

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**New Dimensions Community Fellowship
Newport, (Cymru).
(Charitable Incorporated Organisation)**

**Report of the Trustees
for the Period 7 November 2022 to 31 December 2023**

The trustees present their report together with the financial statements of the charity for the period from date of registration on 7 November 2022 to 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 charitable objects of the charity are to advance the Christian Faith for the benefit of the public in accordance with the Statement of Faith in Newport and the surrounding areas.

Significant activities

In order to achieve its activities, the charity relies upon tithes, donations, and various fund-raising activities.

Fund raising commenced during the period towards two projects and which are ongoing.

Monies were raised towards the acquisition of a Minibus for use by the church.

An ongoing fund has been established to "Purchase a Church", it is planned to raise funding to acquire a building as a permanent home for the church.

The charity has a Social Media presence from which further information can be obtained but which does not form part of these financial statements.

Public benefit

In shaping the objectives of the charity and planning its activities the trustees have considered the Charity Commission guidance on public benefit. The charity gives careful consideration to ensuring its activities are accessible to all eligible users from all aspects of the community.

Volunteers

In common with many charities, it would be difficult to operate without the support of volunteers and the charity has benefited from approximately six volunteers who have engaged with the charity during the period covered by these accounts.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Having registered as a Charitable Incorporated Organisation with effect from 7 November 2022 the CIO continues the work of the church led by Elder Junior Earle and Minister Maureen Earle. The church is associated with the Bethel Apostolic UK organisation and reaches out and ministers to the community in Newport.

The church offers a regular Sunday Service and with its own minibus supports access to the church from the community and beyond. It also facilitates Bible study and Prayer meetings.

During the period covered by these accounts fund raising took place to acquire a minibus and to provide funds to "Purchase a Church".

FINANCIAL REVIEW

Financial position

The charity has applied all its incoming resources to further the objects of the charity. Its financial position is set out in these financial statements and the trustees are satisfied with results and financial position of the charity as at 31 December 2023.

**New Dimensions Community Fellowship
Newport, (Cymru).
(Charitable Incorporated Organisation)**

**Report of the Trustees
for the Period 7 November 2022 to 31 December 2023**

FINANCIAL REVIEW

Reserves policy

The trustees have considered the requirements for reserves of the charity which has encompassed income and expenditure streams and the need to match variable income with fixed commitments and the nature of available resource. The trustees are aware of the importance and need to continually monitor reserves and are satisfied that the charity will be able to meet its obligations as they fall due. The trustees consider the reserves as of 31 December 2023 to be sufficient for their purposes.

Going concern

The trustees having reviewed their future requirements, fund raising plans and obligations are satisfied that the going concern concept as a basis for the preparation of the financial statements is entirely appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The legal form of the charity is that of Charitable Incorporated Organisation (CIO) which is subject to a governing document, its constitution which took effect originally from the date of registration of the CIO on 7 November 2022 but amended on 9 February 2024.

Organizational structure

The charity trustees manage the affairs of the CIO in accordance with their powers as set out in the constitution document. There must always be at least three charity trustees. Every first charity trustees is appointed for a term of three years after meeting criteria set out in the constitution.

The trustees meet regularly to discuss all aspects of the affairs of the CIO.

Induction and training of new trustees

The appointed trustees actively encourage and seek to identify individuals for appointment as charity trustee having regard to the skills, knowledge and experience needed. On appointment each trustee is provided with a copy of the constitution and financial information and appropriate training is provided to enable any new trustee to understand the role required of them and to allow them to fulfil their duties.

Risk management.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees are satisfied they have met these requirements and that adequate controls are in place.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE030615 (England and Wales)

Registered Charity number

1200926

Registered office

Blue Koala Office Solutions Limited
Rear of Norman Road
Cardiff
CF14 1PS

Trustees

L T Campbell
K Lucock (appointed 13.12.22)
J C Earle
M S Earle
J P Mkamwandi
S M Smart

**New Dimensions Community Fellowship
Newport, (Cymru).
(Charitable Incorporated Organisation)**

**Report of the Trustees
for the Period 7 November 2022 to 31 December 2023**

REFERENCE AND ADMINISTRATIVE DETAILS (continued)

Independent Examiner

S P Horrigan FCA
DHB Accountants Limited
Chartered Accountants
Statutory Auditors
110 Whitchurch Road
Cardiff
CF14 3LY

COMMENCEMENT OF ACTIVITIES

The Charitable Incorporated Organisation was registered with effect from 7 November 2022 and commenced activities from that date.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011 and the constitution requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity SORP.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees acknowledge their responsibility for complying with the requirements of the Charities Act 2011 with respect to accounting records and preparation of accounts. The members of the CIO have not required the CIO to obtain an audit of the financial statements.

Approved by order of the board of trustees on 20 June 2024 and signed on its behalf by:

M S Earle - Trustee

**Independent Examiner's Report to the Trustees of
New Dimensions Community Fellowship
Newport, (Cymru).
(Charitable Incorporated Organisation)**

I report to the charity trustees on my examination of the accounts of the New Dimensions Community Fellowship, Newport, (Cymru). (Charitable Incorporated Organisation) Charity number 1200926 for the period 7 November 2022 to 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the accounts of the charity carried out under Section 145 of the Act and in carrying out my examination i have followed all applicable directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent Examiners statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 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
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.

S P Horrigan FCA

DHB Accountants Limited
Chartered Accountants
Statutory Auditors
110 Whitchurch Road
Cardiff
CF14 3LY

Date: 20 June 2024

**New Dimensions Community Fellowship
Newport, (Cymru).
(Charitable Incorporated Organisation)**

**Statement of Financial Activities
for the Period 7 November 2022 to 31 December 2023**

Notes	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>35,014</u>	<u>9,400</u>	<u>44,414</u>
 EXPENDITURE ON			
Charitable activities			
Hire of Church Facilities	3,033	-	3,033
Supplies for services & meetings	1,769	-	1,769
Donations	1,105	-	1,105
Other	<u>8,975</u>	<u>779</u>	<u>9,754</u>
Total	<u>14,882</u>	<u>779</u>	<u>15,661</u>
 NET INCOME	 20,132	 8,621	 28,753
 TOTAL FUNDS CARRIED FORWARD	 <u>20,132</u>	 <u>8,621</u>	 <u>28,753</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**New Dimensions Community Fellowship
Newport, (Cymru).
(Charitable Incorporated Organisation)**

**Balance Sheet
31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
FIXED ASSETS				
Tangible assets	6	3,115	-	3,115
CURRENT ASSETS				
Cash at bank		17,917	8,621	26,538
CREDITORS				
Amounts falling due within one year	7	(900)	-	(900)
NET CURRENT ASSETS		<u>17,017</u>	<u>8,621</u>	<u>25,638</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>20,132</u>	<u>8,621</u>	<u>28,753</u>
NET ASSETS		<u>20,132</u>	<u>8,621</u>	<u>28,753</u>
FUNDS	8			
Unrestricted funds				20,132
Restricted funds:				
Minibus Fund				2,221
"Purchase a Church"				<u>6,400</u>
				<u>8,621</u>
TOTAL FUNDS				<u>28,753</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 June 2024 and were signed on its behalf by:

M S Earle - Trustee

The notes form part of these financial statements

**New Dimensions Community Fellowship
Newport, (Cymru).
(Charitable Incorporated Organisation)**

**Notes to the Financial Statements
for the Period 7 November 2022 to 31 December 2023**

1. GENERAL INFORMATION

New Dimensions Community Fellowship, Newport, (Cymru). is a Charitable Incorporated Organisation (CIO) registered with and regulated by the Charity Commission in England & Wales. The registered office of the charity is disclosed in the Report of the Trustees as are details of the objectives of the charity and those trustees who held office during the period covered by these financial statements.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in pounds sterling which is the functional currency of the charity.

The charity continues its fund-raising activities and having regard to those activities and the financial needs of the charity the trustees are of the view that the future of the charity for the foreseeable future is secure and that the charity is a going concern.

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

The cost of fixed assets is written off over the estimated useful life of the assets at the following annual rates:

Motor Vehicles - Straight line over 5 years

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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

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

**New Dimensions Community Fellowship
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**Notes to the Financial Statements - continued
for the Period 7 November 2022 to 31 December 2023**

3. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Other resources expended	<u>8,854</u>	<u>900</u>	<u>9,754</u>

4. NET INCOME/(EXPENDITURE)

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

Depreciation - owned assets	<u>£ 779</u>
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5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2023.

Trustees' expenses

Expenses were paid during the period to certain trustees for service to the church as reimbursement of travel costs based on costs incurred. Trustees received no payment in connection with their service as trustees.

6. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
Additions	<u>3,894</u>
DEPRECIATION	
Charge for year	<u>779</u>
NET BOOK VALUE	
At 31 December 2023	<u><u>3,115</u></u>

**New Dimensions Community Fellowship
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**Notes to the Financial Statements - continued
for the Period 7 November 2022 to 31 December 2023**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Accrued expenses	<u>900</u>

8. MOVEMENT IN FUNDS

	Net movement in funds £	At 31/12/23 £
Unrestricted funds		
General fund	20,132	20,132
Restricted funds		
Minibus Fund	2,221	2,221
"Purchase a Church"	<u>6,400</u>	<u>6,400</u>
	<u>8,621</u>	<u>8,621</u>
TOTAL FUNDS	<u>28,753</u>	<u>28,753</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,014	(14,882)	20,132
Restricted funds			
Minibus Fund	3,000	(779)	2,221
"Purchase a Church"	<u>6,400</u>	<u>-</u>	<u>6,400</u>
	<u>9,400</u>	<u>(779)</u>	<u>8,621</u>
TOTAL FUNDS	<u>44,414</u>	<u>(15,661)</u>	<u>28,753</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2023.

10. MEMBERS LIABILITY

In the event of a winding up of the CIO the members have no personal liability for the debts and liabilities of the CIO and no liability to contribute to its assets.

**New Dimensions Community Fellowship
Newport, (Cymru).
(Charitable Incorporated Organisation)**

**Detailed Statement of Financial Activities
for the Period 7 November 2022 to 31 December 2023**

£

INCOME AND ENDOWMENTS

Donations and legacies

Tithes, Donations & Offerings	44,414
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Total incoming resources	44,414
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EXPENDITURE

Charitable activities

Hire of Church facilities	3,033
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Donations	1,105
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Supplies for services	1,769
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5,907

Support costs

Management

Rates and water	240
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Telephone	574
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Printing & computer supplies	585
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Motor & Travel costs	6,561
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DBS Checks	115
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Depreciation	779
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8,854

Governance costs

Independent Examiners Fee	900
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Total resources expended	15,661
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Net income	28,753
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