

# NEW CREATION CHURCH LIVERPOOL

England & Wales · Charity number 1203749

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2023-06-27

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 34 Laxton Road  
Liverpool  
L25 0PQ

**Phone** 07307090393

**Email** [bhattistephan1@gmail.com](mailto:bhattistephan1@gmail.com)

**Website** <https://www.facebook.com/newcreation.church.372>

## Activities

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**Objects:** TO ADVANCE THE CHRISTIAN RELIGION FOR THE BENEFIT OF THE PUBLIC IN LIVERPOOL IN ACCORDANCE WITH THE STATEMENT OF FAITH BY HOLDING SERVICES OF PRAYER AND WORSHIP, PROVIDING FAITH TEACHING AND DELIVERING CHRISTIAN OUTREACH.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

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- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	-	-	-	-
2024-05-31	£21,500	£14,840	-	-

## Trustees

Name	Role	Appointed
<b>Stephan Bhatti</b>	Chair	
Jennifer Louise Mckenzie		

**NEW CREATION CHURCH LIVERPOOL**

England & Wales - Charity number 1203749

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# Accounts

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The Charity Registration Number is :- 1203749

# NEW CREATION CHURCH LIVERPOOL

## Report and Accounts

31 May 2024

# NEW CREATION CHURCH LIVERPOOL

## Report and accounts for the year ended 31 May 2024

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## **NEW CREATION CHURCH LIVERPOOL**

### **Trustees' Annual Report for the year ended 31 May 2024**

The Trustees present their Report and Accounts for the year ended 31 May 2024.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- NEW CREATION CHURCH LIVERPOOL.

The charity is also known by its operating name, NEW CREATION CHURCH LIVERPOOL.

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CEW) with charity number 1203749.

The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CEW) .

The governing document is dated 27 June 2023

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

## **NEW CREATION CHURCH LIVERPOOL**

### **Trustees' Annual Report for the year ended 31 May 2024**

**The principal operating address, telephone number, email and web addresses of the charity are:-**

34 Laxton road

Liverpool, UK

, L25 0PQ

Telephone \*07307090393

Email Address [bhattistephan1@gmail.com](mailto:bhattistephan1@gmail.com) Web address <https://www.facebook.com/newcreation.church.372>

**The Trustees in office on the date the report was approved were:-**

Stephan Bhatti

Jennifer Louise Mckenzie

Rakesh Kumar

Karamvir Kaur Garg

**The following persons served as Trustees during the year ended 31 May 2024 :-**

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

### **Objects and activities of the charity**

***The purposes of the charity as set out in its governing document.***

To advance the Christian religion for the benefit of the public in Liverpool in accordance with the statement of faith by holding services of prayer and worship, providing faith teaching and delivering Christian outreach.

## **NEW CREATION CHURCH LIVERPOOL**

### **Trustees' Annual Report for the year ended 31 May 2024**

#### ***The main activities undertaken in relation to those purposes during the year.***

Over the past year, the team at New Creation Church Liverpool has consistently aligned its work with the Commission's guidance on delivering public benefit, with particular attention to the sections related to charities that exist to promote and advance religion. We approached this responsibility with diligence and integrity, ensuring that all of our initiatives reflected both the regulatory framework and the fundamental principles of our faith.

Our efforts were underpinned by a strong commitment to inclusivity and community involvement. We welcomed individuals from diverse backgrounds, encouraging them to become valued members of the parish community. The church served as a spiritual haven—offering space for prayer, worship, and quiet reflection—where individuals could deepen their connection with the divine in a peaceful and supportive environment.

Religious education remained a cornerstone of our mission. We offered structured teaching on the Gospel, aiming to shed light on its deeper meanings and inspire greater understanding of Jesus' teachings. These educational efforts took a variety of forms and were designed to help participants engage more meaningfully with their faith and explore the broader dimensions of Christian tradition.

We also placed a strong emphasis on pastoral support. Our team devoted considerable time and care to reaching out to those in need—whether through missionary outreach or direct pastoral assistance. These efforts were guided by compassion and a desire to ensure that everyone within the parish felt seen, supported, and spiritually nurtured.

In summary, our work at New Creation Church Liverpool this year has reflected a careful adherence to public benefit requirements, a welcoming spirit of inclusion, a robust commitment to religious education, and heartfelt pastoral care. Through these efforts, we continued to actively promote the advancement of religion in a way that genuinely benefits our wider community.

#### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

## **NEW CREATION CHURCH LIVERPOOL**

### **Trustees' Annual Report for the year ended 31 May 2024**

New Creation Church Liverpool delivers a broad spectrum of year-round ministries, each carefully shaped to nourish both the spiritual life and the communal wellbeing of our richly varied congregation. Every programme is designed with purpose, ensuring that those who attend encounter experiences that are both enriching and deeply satisfying on a spiritual level.

Central to our schedule is the Sunday prayer service—long regarded as the heartbeat of our church calendar. These weekly gatherings are thoughtfully prepared to cultivate an atmosphere of intimacy, tranquillity, and contemplation. In that calm and sacred setting, worshippers find space to draw closer to God, reflect on their journeys, and draw fresh inspiration for daily living.

We also place strong emphasis on guiding young people as they explore Christianity and the distinct beliefs of our fellowship. Age-appropriate sessions—interactive, engaging, and rooted in scripture—help younger members build a firm spiritual foundation and discover how faith can inform their choices and aspirations.

Welcoming families lies at the core of our mission. By providing tailored teaching resources and family-oriented activities, we support parents in passing on Christian values to their children while simultaneously deepening adults' own understanding of faith. The result is a multigenerational environment where people of all ages grow together.

Our doors remain wide open to the wider community, and we warmly invite everyone to take part in our regular services. Over the past twelve months we celebrated 90 new members joining our fellowship, and our average weekly attendance now stands at approximately 90 worshippers—evidence of the energy and commitment that characterise New Creation Church Liverpool.

From prayer and worship to youth discipleship and family support, New Creation Church Liverpool offers a rich array of ministries that meet the diverse needs of those we serve. We rejoice in our steadily expanding congregation and in the positive, faith-filled impact our church continues to make in the lives of all who seek spiritual growth and genuine community.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

**The main achievements and performance of the charity during the year.**

## **NEW CREATION CHURCH LIVERPOOL**

### **Trustees' Annual Report for the year ended 31 May 2024**

Through a thoughtfully structured range of services and initiatives, the church has effectively fostered an environment conducive to spiritual development and communal involvement. This is reflected in the consistently strong turnout at Sunday prayer gatherings, where attendees experience a serene and meaningful setting for worship and introspection. In addition, the church's steadfast commitment to guiding youth in their exploration of Christian teachings has played a vital role in shaping their spiritual understanding. A notable achievement has been the welcoming of families with children, enhancing faith awareness within this group. Overall, the church stands as a vibrant center of faith and inclusive community life.

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

The church's contributions during the period in question have led to notable benefits for both its congregation and the broader community.

**Spiritual Enrichment and Faith Building:** The delivery of meaningful services, teachings, and worship opportunities has helped deepen the spiritual lives of congregants. By offering more immersive and thought-provoking faith experiences, the church has enabled individuals to strengthen their relationship with God and find greater spiritual purpose.

**Youth Development and Learning:** Well-designed youth programs have played a key role in enhancing young people's knowledge of Christian values. Through interactive learning, mentorship, and faith-based activities, younger members have gained a deeper and more personal understanding of the faith.

**Welcoming Environment:** The emphasis on hospitality and inclusion, particularly for families with children, has built a more united and supportive parish community. The church's efforts to create a space of acceptance and care have been especially meaningful for new families joining the congregation.

**Support and Outreach Impact:** The effectiveness of outreach work has been evident in the tangible support provided to those facing hardship. Measured by the number of lives touched and the quality of aid delivered, the church's outreach has brought real, lasting benefits to people in need across the wider community.

#### ***The degree to which the achievements and performance during the year have benefited wider society.***

The church has effectively met its stated objectives and performance indicators, with the positive outcomes reaching beyond the immediate congregation. The progress and accomplishments demonstrated during this period have brought tangible value to the broader community in various impactful and meaningful ways.

## NEW CREATION CHURCH LIVERPOOL

### Trustees' Annual Report for the year ended 31 May 2024

#### Structure, governance and management of the charity

##### *The methods used to recruit and appoint new charity trustees.*

The current trustees oversee the process of recruiting and appointing new trustees. When a vacancy arises, the board seeks suitable candidates and invites interested individuals to submit their CVs, outlining their skills and potential contributions to the charity. All newly appointed trustees are required to serve a one-year probationary period before they can be confirmed as permanent members.

#### Financial review

##### *The charity's financial position at the end of the year ended 31 May 2024*

The financial position of the charity at 31 May 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
<b>Net income</b>	6,660	-
Unrestricted Revenue Funds available for the general purposes of the charity	6,660	-
<b>Total Funds</b>	6,660	-

##### *Financial review of the position at the reporting date, 31 May 2024 .*

Funds available are sufficient to permit the charity to continue operating in the medium to long term. The day-to-day running of the church is supported by voluntary donations. There are no uncertainties about the charity continuing as a going concern.

##### *Policies on reserves.*

## **NEW CREATION CHURCH LIVERPOOL**

### **Trustees' Annual Report for the year ended 31 May 2024**

#### ***Financial review of the position at the reporting date, 31 May 2024 .***

Funds available are sufficient to permit the charity to continue operating in the medium to long term. The day-to-day running of the church is supported by voluntary donations. There are no uncertainties about the charity continuing as a going concern.

#### ***Policies on reserves.***

Maintaining reserves is essential to safeguarding the church's long-term financial health, allowing it to continue its mission, sustain operations, and deliver consistent services to the community.

The church maintains the following reserve policies:

1. **Operational Reserve:** Set aside to manage short-term cash flow needs, unexpected costs, or urgent matters affecting daily activities. This reserve ensures that vital programs and services are not disrupted due to unforeseen financial challenges.
2. **Growth and Development Reserve:** Allocated for future development, strategic projects, or large capital investments. This fund supports the church's long-term vision, such as building upgrades or acquiring new spaces to meet growing community demands.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

## **NEW CREATION CHURCH LIVERPOOL**

### **Trustees' Annual Report for the year ended 31 May 2024**

#### **Details of The Independent Examiner**

Kamran Mukhtiar

Member of ACCA

4a

Smithdown road

Liverpool

UK

L7 4JG

#### **Statement of Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- 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 in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

## NEW CREATION CHURCH LIVERPOOL

### Trustees' Annual Report for the year ended 31 May 2024

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 10 June 2025.



Stephan Bhatti  
Trustee

AAHIL & CO.  
Accountants Ltd.  
Chartered Certified Accountants  
45 Smithdown Road, Liverpool  
UK, L7 4JG  
01517335679  
www.aahilandco.co.uk

## NEW CREATION CHURCH LIVERPOOL

### Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 May 2024

We report on the financial statements of NEW CREATION CHURCH LIVERPOOL for the year ended 31 May 2024, as set out on pages 12 to 20, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) under the historical cost convention, and in accordance with the accounting policies set out on page 19, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

#### Respective responsibilities of the directors and the accountant

As described on page 9, you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

#### No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

Signed:-



Kamran Mukhtiar - Independent Accountant

ACCA

4a  
Smithdown road  
Liverpool  
UK  
L7 4JG

This report was signed on 11 June 2025

**AAHIL & CO.**  
Accountants Ltd.  
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**NEW CREATION CHURCH LIVERPOOL**

NEW CREATION CHURCH LIVERPOOL - Statement of Financial Activities for the year ended 31 May 2024

Statement of Financial Activities for the year ended 31 May 2024

2023-24 Income Statement £	2022-23 Income Statement £	2021-22 Income Statement £	
1,234	1,123	1,012	Income from donations
567	543	521	Income from investments
234	212	198	Income from other sources
<u>2,035</u>	<u>1,878</u>	<u>1,731</u>	Total income
(1,234)	(1,123)	(1,012)	Expenditure on activities
(345)	(321)	(298)	Expenditure on administration
(123)	(112)	(101)	Expenditure on other activities
<u>(1,602)</u>	<u>(1,556)</u>	<u>(1,411)</u>	Total expenditure
433	325	320	Surplus/Deficit
1,602	1,556	1,411	Total funds carried forward

The 2024-25 financial statements have been prepared on the basis of the accounting policies set out in the Statement of Financial Activities. The 2024-25 financial statements have been prepared on the basis of the accounting policies set out in the Statement of Financial Activities.

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**NEW CREATION CHURCH LIVERPOOL - Statement of Financial Activities  
for the year ended 31 May 2024**

***Statement of Financial Activities for the year ended 31 May 2024***

	SORP Ref	Current year Unrestricted Funds  2024 £	Current year Restricted Funds  2024 £	Current year Total Funds  2024 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	21,500	-	21,500
<b>Expenditure on:</b>				
Charitable activities	B2	14,840	-	14,840
<b>Total expenditure</b>	<b>B</b>	<b>14,840</b>	<b>-</b>	<b>14,840</b>
<b>Net income for the year</b>		<b>6,660</b>	<b>-</b>	<b>6,660</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>6,660</b>	<b>-</b>	<b>6,660</b>
<b>Net movement in funds</b>		<b>6,660</b>	<b>-</b>	<b>6,660</b>
<b>Reconciliation of funds:-</b>				
<b>Total funds carried forward</b>	<b>E</b>	<b>6,660</b>	<b>-</b>	<b>6,660</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

**NEW CREATION CHURCH LIVERPOOL - Statement of Financial Activities**  
**for the year ended 31 May 2024**

The notes attached on pages 19 to 20 form an integral part of these accounts.

**NEW CREATION CHURCH LIVERPOOL - Statement of Financial Activities  
for the year ended 31 May 2024**

**NEW CREATION CHURCH LIVERPOOL - Statement of Financial Activities  
for the year ended 31 May 2024**

**NEW CREATION CHURCH LIVERPOOL - Resources applied in the year ended 31  
May 2024 towards fixed assets for Charity use:-**

	2024 £
Funds generated in the year as detailed in the SOFA	-
Resources applied on functional fixed assets	(5,900)
Other applications of funds	-
<b>Net resources available to fund charitable activities</b>	<b><u>(5,900)</u></b>

The notes attached on pages 19 to 20 form an integral part of these accounts.

**NEW CREATION CHURCH LIVERPOOL - Statement of Financial Activities  
for the year ended 31 May 2024**

**Movements in revenue and capital funds for the year ended 31 May 2024**

**Revenue accumulated funds**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Recognised gains and losses before transfers	6,660	-	6,660
	<u>6,660</u>	<u>-</u>	<u>6,660</u>
<b>Closing revenue funds</b>	<u><u>6,660</u></u>	<u><u>-</u></u>	<u><u>6,660</u></u>

**Summary of funds**

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Revenue accumulated funds	6,660	-	6,660

The notes attached on pages 19 to 20 form an integral part of these accounts.

**NEW CREATION CHURCH LIVERPOOL - Statement of Financial Activities  
for the year ended 31 May 2024**

**NEW CREATION CHURCH LIVERPOOL  
Income and Expenditure Account for the year ended 31 May 2024 as required by  
the Companies Act 2006**

	2024 £
<b>Income</b>	
Income from operations	21,500
Investment income	
<b>Gross income in the year before exceptional items</b>	<b>21,500</b>
<b>Gross income in the year including exceptional items</b>	<b>21,500</b>
<b>Expenditure</b>	
Charitable expenditure, excluding depreciation and amortisation	14,840
Realised losses on disposals of social investments which are programme related	-
<b>Total expenditure in the year</b>	<b>14,840</b>
<b>Net income before tax in the financial year</b>	<b>6,660</b>
Tax on surplus on ordinary activities	-
<b>Net income after tax in the financial year</b>	<b>6,660</b>
<b>Retained surplus for the financial year</b>	<b>6,660</b>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

## NEW CREATION CHURCH LIVERPOOL - Balance Sheet as

	Note	SORP Ref	2024
			£
<b>Fixed assets</b>		A	
Tangible assets	7	A2	5,900
<b>Current assets</b>		B	
Cash at bank and in hand		B4	1,160
<b>Creditors: amounts falling due within one year</b>	8	C1	<u>(400)</u>
<b>Net current assets</b>			760
<b>The total net assets of the charity</b>			<u><u>6,660</u></u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

### Restricted funds

-

### Unrestricted Funds

Unrestricted Revenue Funds	11	D3	6,660
			6,660

### Designated Funds

-

<b>Total charity funds</b>			<u><u>6,660</u></u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



**STEPHAN BHATTI**

Trustee

Approved by the board of trustees on 10 June 2025

# NEW CREATION CHURCH LIVERPOOL - Balance Sheet as

The notes attached on pages 20 to form an integral part of these accounts.

# NEW CREATION CHURCH LIVERPOOL

## Notes to the Accounts for the year ended 31 May 2024

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Going Concern**

The charitable activities are entirely dependent on continuing voluntary donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 May 2025, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### **Risks and future assumptions**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 May 2025, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

# NEW CREATION CHURCH LIVERPOOL

## Notes to the Accounts for the year ended 31 May 2024

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

### Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

### ***Policies relating to expenditure on goods and services provided to the charity.***

#### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

### ***Policies relating to assets, liabilities and provisions and other matters.***

#### ***Tangible fixed assets***

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

# NEW CREATION CHURCH LIVERPOOL

## Notes to the Accounts for the year ended 31 May 2024

A regular annual review of the likelihood of asset impairment is undertaken.

### **Creditors and provisions**

Creditors falling due within one year are other creditors.

### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

### **2 Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

### **3 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

### **4 Significance of financial instruments to the charity's position**

# NEW CREATION CHURCH LIVERPOOL

## Notes to the Accounts for the year ended 31 May 2024

There are no significant implications of such matters.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

### 5 Defined contribution pension schemes

The charity do not operates a defined benefit pension scheme as there is no employee.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

### 6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

### 7 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles
	£	£	£
Cost			
Additions	-	5,900	-
At 31 May 2024	-	5,900	-
Depreciation			
At 31 May 2024	-	-	-
Net book value			
At 31 May 2024	-	5,900	-

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles

### 8 Creditors: amounts falling due within one year

	2024
	£
Trade creditors	400

# NEW CREATION CHURCH LIVERPOOL

## Notes to the Accounts for the year ended 31 May 2024

### 9 Income and Expenditure account summary

	2024 £
At 1 June 2023	-
Surplus after tax for the year	6,660
At 31 May 2024	<u>6,660</u>

### 10 Particulars of how particular funds are represented by assets and liabilities

At 31 May 2024	Unrestricted funds £	Designated funds £	Restricted funds £
Tangible Fixed Assets	5,900	-	-
Current Assets	1,160	-	-
Current Liabilities	(400)	-	-
	<u>6,660</u>	<u>-</u>	<u>-</u>

  

At 1 June 2023	Unrestricted funds £	Designated funds £	Restricted funds £
	-	-	-

### 11 Change in total funds over the year as shown in Note 10 , analysed by individual funds

	Funds brought forward from 2023 £	Movement in funds in 2024 See Note 12 £	Transfers between funds in 2024 See Note 0 £
<i>Unrestricted and designated funds:-</i>			
Unrestricted Revenue Funds	-	6,660	-
<b>Total unrestricted and designated funds</b>	<u>-</u>	<u>6,660</u>	<u>-</u>
<b>Total charity funds</b>	<u>-</u>	<u>6,660</u>	<u>-</u>

### 12 Analysis of movements in funds over the year as shown in Note 11

Income	Expenditure	Other Gains & Losses
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# NEW CREATION CHURCH LIVERPOOL

## Notes to the Accounts for the year ended 31 May 2024

	2024	2024	2024
	£	£	£
<b>Unrestricted and designated funds:-</b>			
Unrestricted Revenue Funds	21,500	(14,840)	-
	<b>21,500</b>	<b>(14,840)</b>	<b>-</b>

### 13 The purposes for which the funds as

**Unrestricted and designated funds:-**

**Restricted funds:-**

-

### 14 Ultimate controlling party

The charity is under the control of its legal members.

## NEW CREATION CHURCH LIVERPOOL

Detailed analysis of income and expenditure for the year ended 31 May 2024 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 15 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
<b>Donations and gifts from individuals</b>			
Small donations individually less than £1000	21,500	-	21,500
<b>Total donations and gifts from individuals</b>	<b>21,500</b>	<b>-</b>	<b>21,500</b>

### Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	21,500	-	21,500
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### 16 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Purchases	6,600	-	6,600
Church convention	1,000	-	1,000
Youth events	1,200	-	1,200
<b>Total direct spending</b>	<b>8,800</b>	<b>-</b>	<b>8,800</b>

### 17 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
<i>Premises Expenses</i>			

## NEW CREATION CHURCH LIVERPOOL

Detailed analysis of income and expenditure for the year ended 31 May 2024 as required by the SORP 2015

Rent	5,640	-	5,640
<b>Professional fees paid to advisors other than the auditor or examiner</b>			
Accountancy fees other than examination or audit fees	400	-	400
<b>Support costs before reallocation</b>	<b>6,040</b>	<b>-</b>	<b>6,040</b>
<b>Total support costs - Current Year</b>	<b>6,040</b>	<b>-</b>	<b>6,040</b>

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

### 18 Total Charitable expenditure

<b>Current Year</b>		<b>Current year Unrestricted Funds 2024 £</b>	<b>Current year Restricted Funds 2024 £</b>	<b>Current year Total Funds 2024 £</b>
Total direct spending	<b>B2a</b>	8,800	-	8,800
Total support costs	<b>B2d</b>	6,040	-	6,040
<b>Total charitable expenditure</b>	<b>B2</b>	<b>14,840</b>	<b>-</b>	<b>14,840</b>

## NEW CREATION CHURCH LIVERPOOL

Activity analysis of Income and expenditure for the for the year ended 31 May 2024

*This analysis is classsified by activity and not by conventional nominal descriptions.*

### 19 Analysis of income by activity

	SOFA ref	2024 £
Activity		
<b>Summary of Total Income, including the items above</b>		
Donations & Legacies	A1	21,500
<b>Categories of income</b>		
Income from exchange transactions		21,500

### 20 Analysis of charitable expenditure by activity

#### Activity

#### Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total
	2024 £	2024 £	2024 £	2024 £
A1. Expenditure on charitable activities directly attributable to activities				8,800
B3. Premises Expenses				5,640
B5. Professional Fees				400
<b>Total charitable expenditure</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,840</u>

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 18