

PHOENIX COMMUNITY CARE LIMITED
Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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 2015).

PHOENIX COMMUNITY CARE LIMITED
Report of the Trustees
for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Purpose

- a) The relief of those in need, hardship, or distress especially those that are vulnerable, young people, asylum seekers and refugees by the provision of supported housing for their benefit.

- b) To advance in life and relieve the needs of young people by the operation of a foster care agency and by providing care and support for their benefit.

- c) To advance the education of the public by delivering training and education for young people (between the ages of 14-19), asylum seekers and refugees who are not in education or employment.

- d) The relief of poverty but not exclusively in Sri Lanka, Romania and Kenya by funding and providing support to orphanages, schools and to feeding programs that affect members of deprived communities; and by the provision of volunteers to further this work.

Supported Housing

We started our supported housing programme back in 2001. This service takes young vulnerable adults, the majority being 16yrs - 18yrs old and are refugees or asylum seekers. We provide semi-independent accommodation; help enrol them into college or training programmes and support their legal and medical needs. During their stay with us, their allocated keyworker will help them develop their independent living skills. A recognised qualification that all our service users can obtain while with us. During 2018 PCC registered with OCR (Oxford Cambridge Royal Society of Art) to be able to deliver courses in life skills, and to certificate them up to level 3. Also working with Met Police and 'You Vs You' in training courses / life skills.

We have always been in this financial year at high occupancy with a 98% capacity for the year of our 27 possible placements.

Foster Care Agency

Our foster care agency opened in 2005. We went from 20 households on April 1st 2022, to 19 households (also 2 respite carers) on March 31st 2023 with 1 new family approved / 2 respite carers approved / 2 families left the agency in this period. Our occupancy is still high within the agency with 26 in placement (plus another 3 on 'Staying Put') on 31st March 2023, with 4 classed as long-term placements.

Monitoring continues to evolve to meet the needs of the service with CHARMS audits done monthly and always looking at ways of improving our monitoring.

We continue to aspire to sustainable growth at our current pace with a strong focus on the approval of a mature and diverse pool of foster carers that reflect the community that we occupy and the needs of the children we foster.

PCC also continue to pursue working in the Northeast of England but have struggled to grow since the first household joined in 2019. This is something we continue to investigate with a planned recruitment strategy for implementation during the next financial year.

Short Term Aims

During the next financial year, build up to 22 households that can accommodate 30 placements.

Long Term Aims

A long-term business goal would be to establish more of a presence in the North of England. Also we hope raise households in Clacton from 2 to at least 5 in next two years. We are promoting PCC nationally via our online presence and by attending regional promotional events, conferences, and festivals.

Continuous Professional Development

Foster Carers are expected to participate in a minimum amount of training and this is delivered by PCC's team. Topics this year have included safeguarding, child development, communication, education and ACEs. This is delivered regularly through Zoom across the year as well as in person training being delivered annually to the carers.

All PCC staff undertake scheduled training through the Atlas system which gives us access to specific training topics that are relevant to our roles as employees as well as to our individual roles. For example, fire safety, health and safety, safeguarding and conflict management. In relation to our social work staff as part of their ongoing registration they need to maintain a level of CPD and this year it had to include peer reflection. The social workers in staff have been undertaking regular meetings to facilitate peer reflection and this has been evidenced and submitted, along with additional CPD.

Strategies

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and to its supplementary public benefit guidance on grant making charity. We also seek the advice and guidance of parties we are affiliated to and registered with, such as NAFIP & Foster Talk. We are also governed by OFSTED and our practice is closely scrutinised. We have obtained recognition from Investors in People and have held onto this award for 13 years.

We employ qualified personnel to facilitate the following roles within the organisation:

- Key working
- Administration & Accounts including DBS
- Placements
- Maintenance
- Data control & IT
- Social work
- Foster care management & governance
- Training OCR and CPD
- Practice Educators / training and monitoring student social workers.

We offer student social workers 70- and 100-day placements to the University of Hertfordshire, Sussex University and Middlesex University using our service and practice educators. This is providing work experience and valuable training to those who seek to become effective and influential in the field of social work.

Measuring

Examining and measuring success seems improper when dealing with looked after children's lives and young people but for the purpose of this report we do the following: -

Foster Care: We monitor placement availability and referrals from local authorities by use of the CHARMS system. OFSTED carry out three-year inspections (last one was in 2022) and make recommendations of how we can improve our service.

Unaccompanied children (UAM's) - Supported Housing: We monitor the number of referrals being received as well as the ethnicity and country of origin of the service user. Our team meet monthly to review all cases and individual needs of service users. We also use CHARMS for all our record keeping. This part of our service will be governed / inspected by OFSTED in 2024.

Charity Income:

We have seen a steady and stable increase in the amount of regular donations being received into PCC. Various projects here and overseas are being supported. This information is compiled into a monthly report and reviewed by the Trustees. PCC is a specialist in handling finance for special projects in Romania, Kenya and Sri Lanka and other organisations have asked us to help them in the transfer of funds to their non-UK projects. We are particularly helping our partner charity in South London who regularly contribute to Rain Edge in Kenya, to Dare to Dream in Romania and to the Tumaini Project also in Kenya. We charge no admin fees for this service. We do incur bank charges. This we will keep under review by the trustees.

Friends of PCC: We occasionally have people wanting to donate to the local work we are doing with our unaccompanied asylum-seeking children. We also have individuals regularly sponsoring our work here in the UK and they are considered 'Friends of PCC'.

Significant activities

To run all our programmes and the following, we have 17 staff members , facilitate 4 or 5 student social worker placements, & various volunteers. We have also added our first apprentice social worker to our team.

Phoenix Community Care actively promotes and raises funds for the work of the following projects as well as our own projects here in the UK.

All being successful we are supporting work in:

- Rainedge International, Nakuru, Kenya.
- Paalam Project, Wattala, Sri Lanka
- Dare to Dream, Romania

Grantmaking

We collect regular donations from individuals for the work in Kenya and pass these on to the various projects.

In March 2023 we were awarded a grant worth £38,760.25 from an organisation called Beyond Sport. This is to deliver to 40 young people, mindfulness workshops, mental health self-care and NFL training. We have until March 2024 to complete the contract and we will partner with You vs You to do this.

We receive small grants for facilitating student social work placements and for helping new social work graduates complete their AYSE.

Public benefit

We provide services to support some of the most vulnerable people within our community. Looked after children, asylum seekers and refugees need consistent support, reliable advocacy and to have a voice. Our provision helps bring stability and make a difference to those in need. It also seeks to educate everyone to understand the complex needs that the most vulnerable have. Our services have been effective in helping to reduce homelessness, youth offending, teenage pregnancy, loneliness and improve mental health. It helps encourage a greater understanding of cultural diversity thus reducing fear and misunderstanding. We want our local community to grow peacefully, addressing the needs of those less fortunate and be a place of safety and empathy.

Social investments

We continue to put investment into Football United working with various charities to bring weekly training and activities for young refugees/asylum seekers. A project initially funded through Model City London.

Volunteers

Unfortunately, we did not have any volunteers this financial year.

STRATEGIC REPORT

Achievement and performance

Charitable activities

Foster Care – Less Carers but more placements. Provided different methods of support to our carers helping them to keep children safe.

UASC Supported Housing – Even higher occupancy and even more training activities (using ‘You Vs You and the Met Police’).

Charity - managed to secure a substantial number of sponsors for Sure 24, Nakuru, Kenya, a project which funds children’s care and educational needs. We continued our ‘sponsor a child’ scheme with a Norwegian charity.

Financial review

Financial position.

Our overarching financial income is generated through the services we provide through our supported housing and our fostering agency as these services are paid for at time of referral. Our income this year was £1,749,684.00 which is a 11.62% increase on last year. Our contracts with the placing authorities are open ended as they are based on spot purchasing. Out of these funds we are endeavouring to build up a reserve large enough to cover the business activities for a further three months should any disaster occur. None of our current activities make a loss.

The charity receives various donations that are used for the projects they have been designated to. In the past year the total donations have been £159,716.00.

We have various policies in place explaining financial procedures and accountability. Our payroll and pension liabilities are calculated for us by JMH Partnership.

Reserves policy

The trustees have examined Phoenix Community Care Charity's requirements for reserves in the light of the main risks to the organisation and has determined that a reserve of three months expenditure be held. The present level of reserve available to the Charity is £186,423.00 and PCC are looking to increase this over the next 12 months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by companies Act 2006.

Recruitment and appointment of new trustees None

Wider network

Accountants

The JMH Partnership Ltd Chartered Certified Accountants 481 Green Lanes, London N13 4BS

REFERENCE AND ADMINISTRATIVE DETAILS Registered Company number

03798480 (England and Wales)

Registered Charity number

1139773

Registered office

The Trampery
639 High Road
London
N17 8AA

Trustees

A Hawkes
Mrs A Kelly
J A Coates MBE
Mrs C Mayer
G Hawkes
Mrs P Hawkes
Mrs Miri Burnett

Company Secretary

Mrs A Kelly

REFERENCE AND ADMINISTRATIVE DETAILS

Senior Statutory Auditor

Mr Stephen Anderson FCCA

Auditors

Knox Cropper LLP Chartered Accountants 153-155 London Road Hemel Hempstead Hertfordshire HP3 9SQ

FUNDS HELD AS CUSTODIAN FOR OTHERS

Rainedge International, Nakuru, Kenya
Tunaimi, Nairobi, Kenya
Dare to Dream, Soard, Kenya

AUDITORS

The auditors, Knox Cropper LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 24th November 2023 and signed on the board's behalf by:

.....

Mrs P Hawkes - Trustee

Trustees Responsibility Statement for the Year Ended 31 March 2023

The trustees (who are also the directors of PHOENIX COMMUNITY CARE LIMITED for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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;
- - state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
NEW LIVING MINISTRIES**

**Knox Cropper LLP
Chartered Accountants
153 -155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ**

NEW LIVING MINISTRIES

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for the Year Ended 31 March 2023**

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NEW LIVING MINISTRIES

Report of the Trustees for the Year Ended 31 March 2023

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 promotion of the heart of God (Jesus Christ) in action, grace and being there for people. We do this through meeting together, encouraging gifts, projects and businesses.

Significant activities

Activities included:

Phoenix Academy - Education for all children ages 5 - 18 years of age.

Kenya & Sri Lanka - Charities to benefit living standards in these areas.

Public benefit

Community projects and education.

Volunteers

One parent in the school.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Rainbow

The Trust uses the name Rainbow. Rainbow meet monthly for prayer or peace meals. We also promote other events within the local and wider community. These include such things as art events, holidays (i.e. camping), mission trips abroad and community events. This is coming to an end in this financial year as Gareth Hawkes has handed in his notice with admin and we won't be recruiting a new member.

Phoenix Academy

Phoenix Academy is registered as an Independent School and governed by OFSTED. It continues to operate from 85 Bounces Road, N9. It has around 20 students enrolled between the ages of 5 - 18 years old and all are working towards achieving an ICCE qualification at school leaving age. The school operates with a Board of Governors consisting of Gareth Hawkes (Chair), Pauline Hawkes, Adrian Hawkes, Samuel Kelly, Angela Kelly, Paul Kelly (Head Teacher), Gena Areola (Designated Safeguarding Officer) and Donna-Marie Sargent & Aaron Chambers (Parents). The Academy charges low fees to parents sufficient to subsidise staff wages and learning materials.

Fundraising activities

We receive regular gifts from our church attendees and local community.

Internal and external factors

The New Living Ministries Trust has been sponsored by Phoenix Community Care Ltd (PCC). PCC is a local charity working with looked after children, care leavers, asylum seekers and refugees.

FINANCIAL REVIEW

Principal funding sources

The trust is primarily funded by donations and the receipt of subsidised school fees.

FUTURE PLANS

To continue supporting the school and the governors vision.

NEW LIVING MINISTRIES

**Report of the Trustees
for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1023328

Principal address

85 Bounces Road
London
N9 8LD


Trustees

Mrs A Kelly
G I J Hawkes
G Areola
JA Hawkes

Independent Examiner

Knox Cropper LLP
Chartered Accountants
153 -155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Approved by order of the board of trustees on 19 December 2023 and signed on its behalf by:



Mrs A Kelly - Trustee

**Independent Examiner's Report to the Trustees of
New Living Ministries**

Independent examiner's report to the trustees of New Living Ministries

I report to the charity trustees on my examination of the accounts of New Living Ministries (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the 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 examiner's 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 Trust 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 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.

Stephen Anderson

Knox Cropper LLP
Chartered Accountants
153 -155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Date:

NEW LIVING MINISTRIES**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		56,690	-	56,690	49,654
Charitable activities					
School		51,057	-	51,057	57,960
Other income		265	-	265	-
Total		108,012	-	108,012	107,614
EXPENDITURE ON					
Charitable activities					
School		80,439	-	80,439	87,188
Other		16,969	-	16,969	18,599
Total		97,408	-	97,408	105,787
NET INCOME		10,604	-	10,604	1,827
RECONCILIATION OF FUNDS					
Total funds brought forward		(42,404)	183	(42,221)	(44,048)
TOTAL FUNDS CARRIED FORWARD		(31,800)	183	(31,617)	(42,221)

The notes form part of these financial statements

NEW LIVING MINISTRIES

**Balance Sheet
31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	6	11,459	-	11,459	18,815
Cash at bank		7,817	183	8,000	2,596
		<u>19,276</u>	<u>183</u>	<u>19,459</u>	<u>21,411</u>
CREDITORS					
Amounts falling due within one year	7	(51,076)	-	(51,076)	(63,632)
		<u>(31,800)</u>	<u>183</u>	<u>(31,617)</u>	<u>(42,221)</u>
NET CURRENT ASSETS/(LIABILITIES)					
		<u>(31,800)</u>	<u>183</u>	<u>(31,617)</u>	<u>(42,221)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>(31,800)</u>	<u>183</u>	<u>(31,617)</u>	<u>(42,221)</u>
NET ASSETS/(LIABILITIES)					
		<u>(31,800)</u>	<u>183</u>	<u>(31,617)</u>	<u>(42,221)</u>
FUNDS					
	9				
Unrestricted funds				(31,800)	(42,404)
Restricted funds				183	183
TOTAL FUNDS				<u>(31,617)</u>	<u>(42,221)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2023 and were signed on its behalf by:



A Kelly - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going concern

The charity's financial statements have been prepared on the going concern basis on the grounds that the current and future sources of funding or support will be more than adequate for the charity's needs. In making their statement on going concern, the trustees are relying on the commitment made by a related party that they will not seek repayment of the amount due to them until there are sufficient funds to repay the amounts owed (see note 10).

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.

Fixtures and fittings - 10% on cost

Taxation

The charity is exempt from 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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NEW LIVING MINISTRIES

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

2. TRUSTEES' REMUNERATION AND BENEFITS

	2023	2022
	£	£
Trustees' salaries	<u>5,640</u>	<u>5,640</u>

Trustees' expenses

Trustees' expenses were £5,005 for the year ended 31st March 2023.

3. STAFF COSTS

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

	2023	2022
Average monthly number of employees	<u>4</u>	<u>5</u>

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	49,594	60	49,654
Charitable activities			
School	<u>57,960</u>	-	<u>57,960</u>
Total	<u>107,554</u>	<u>60</u>	<u>107,614</u>
EXPENDITURE ON			
Charitable activities			
School	87,188	-	87,188
Other	<u>18,099</u>	<u>500</u>	<u>18,599</u>
Total	<u>105,287</u>	<u>500</u>	<u>105,787</u>
NET INCOME/(EXPENDITURE)	2,267	(440)	1,827
RECONCILIATION OF FUNDS			
Total funds brought forward	(44,671)	623	(44,048)
TOTAL FUNDS CARRIED FORWARD	<u><u>(42,404)</u></u>	<u><u>183</u></u>	<u><u>(42,221)</u></u>

NEW LIVING MINISTRIES

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

5. TANGIBLE FIXED ASSETS		Fixtures and fittings £	
COST			
At 1 April 2022 and 31 March 2023		<u>16,489</u>	
DEPRECIATION			
At 1 April 2022 and 31 March 2023		<u>16,489</u>	
NET BOOK VALUE			
At 31 March 2023		<u>-</u>	
At 31 March 2022		<u>-</u>	
6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
		£	£
Trade debtors		10,993	13,269
Other debtors		466	5,546
		<u>11,459</u>	<u>18,815</u>
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
		£	£
Trade creditors		902	5,354
Taxation and social security		134	-
Other creditors		50,040	58,278
		<u>51,076</u>	<u>63,632</u>
8. LOANS			
An analysis of the maturity of loans is given below:			
		2023	2022
		£	£
Amounts falling due within one year on demand:			
Other loans		<u>45,959</u>	<u>51,959</u>

NEW LIVING MINISTRIES

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

9. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	(42,404)	10,604	(31,800)
Restricted funds			
Restricted	183	-	183
TOTAL FUNDS	<u>(42,221)</u>	<u>10,604</u>	<u>(31,617)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108,012	(97,408)	10,604
TOTAL FUNDS	<u>108,012</u>	<u>(97,408)</u>	<u>10,604</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	(44,671)	2,267	(42,404)
Restricted funds			
Restricted	623	(440)	183
TOTAL FUNDS	<u>(44,048)</u>	<u>1,827</u>	<u>(42,221)</u>

NEW LIVING MINISTRIES

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

9. 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	107,554	(105,287)	2,267
Restricted funds			
Restricted	60	(500)	(440)
TOTAL FUNDS	<u>107,614</u>	<u>(105,787)</u>	<u>1,827</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	(44,671)	12,871	(31,800)
Restricted funds			
Restricted	623	(440)	183
TOTAL FUNDS	<u>(44,048)</u>	<u>12,431</u>	<u>(31,617)</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	215,566	(202,695)	12,871
Restricted funds			
Restricted	60	(500)	(440)
TOTAL FUNDS	<u>215,626</u>	<u>(203,195)</u>	<u>12,431</u>

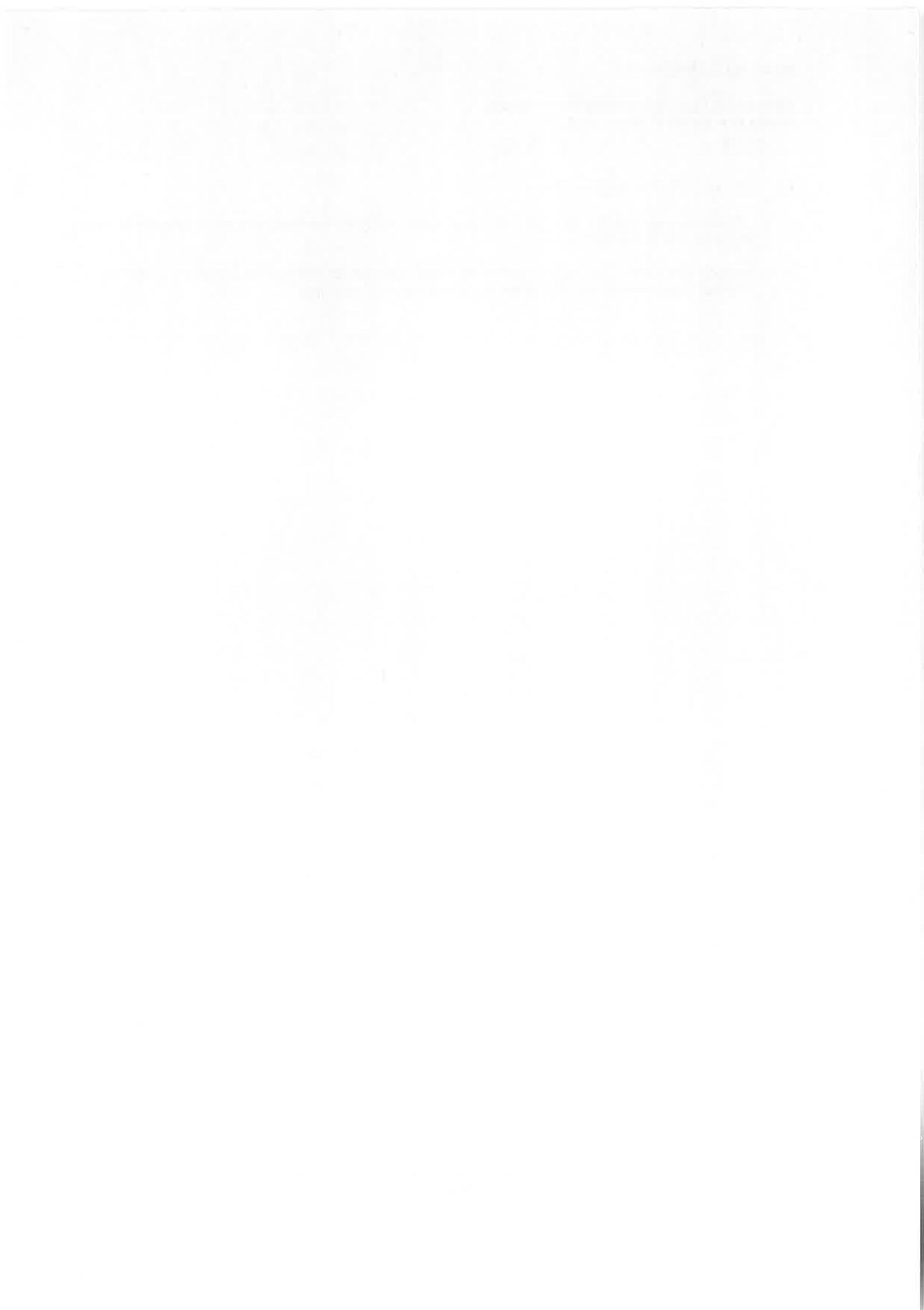
NEW LIVING MINISTRIES

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

10. RELATED PARTY DISCLOSURES

The charity owes £45,959 (£51,959 - 2022) to Pauline and Adrian Hawkes, who are the parents of one of the trustees of the charity.

Phoenix Community Care Limited owes £466 (£400 - 2022) to the charity. The parties are related as a result of directors/members/trustees having positions within each entity.



**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
NEW LIVING MINISTRIES**

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NEW LIVING MINISTRIES

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for the Year Ended 31 March 2023**

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NEW LIVING MINISTRIES

Report of the Trustees for the Year Ended 31 March 2023

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 promotion of the heart of God (Jesus Christ) in action, grace and being there for people. We do this through meeting together, encouraging gifts, projects and businesses.

Significant activities

Activities included:

Phoenix Academy - Education for all children ages 5 - 18 years of age.

Kenya & Sri Lanka - Charities to benefit living standards in these areas.

Public benefit

Community projects and education.

Volunteers

One parent in the school.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Rainbow

The Trust uses the name Rainbow. Rainbow meet monthly for prayer or peace meals. We also promote other events within the local and wider community. These include such things as art events, holidays (i.e. camping), mission trips abroad and community events. This is coming to an end in this financial year as Gareth Hawkes has handed in his notice with admin and we won't be recruiting a new member.

Phoenix Academy

Phoenix Academy is registered as an Independent School and governed by OFSTED. It continues to operate from 85 Bounces Road, N9. It has around 20 students enrolled between the ages of 5 - 18 years old and all are working towards achieving an ICCE qualification at school leaving age. The school operates with a Board of Governors consisting of Gareth Hawkes (Chair), Pauline Hawkes, Adrian Hawkes, Samuel Kelly, Angela Kelly, Paul Kelly (Head Teacher), Gena Areola (Designated Safeguarding Officer) and Donna-Marie Sargent & Aaron Chambers (Parents). The Academy charges low fees to parents sufficient to subsidise staff wages and learning materials.

Fundraising activities

We receive regular gifts from our church attendees and local community.

Internal and external factors

The New Living Ministries Trust has been sponsored by Phoenix Community Care Ltd (PCC). PCC is a local charity working with looked after children, care leavers, asylum seekers and refugees.

FINANCIAL REVIEW

Principal funding sources

The trust is primarily funded by donations and the receipt of subsidised school fees.

FUTURE PLANS

To continue supporting the school and the governors vision.

NEW LIVING MINISTRIES

**Report of the Trustees
for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1023328

Principal address

85 Bounces Road
London
N9 8LD


Trustees

Mrs A Kelly
G I J Hawkes
G Areola
JA Hawkes

Independent Examiner

Knox Cropper LLP
Chartered Accountants
153 -155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Approved by order of the board of trustees on 19 December 2023 and signed on its behalf by:



Mrs A Kelly - Trustee

**Independent Examiner's Report to the Trustees of
New Living Ministries**

Independent examiner's report to the trustees of New Living Ministries

I report to the charity trustees on my examination of the accounts of New Living Ministries (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the 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 examiner's 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 Trust 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 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.

Stephen Anderson

Knox Cropper LLP
Chartered Accountants
153 -155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Date:

NEW LIVING MINISTRIES**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		56,690	-	56,690	49,654
Charitable activities					
School		51,057	-	51,057	57,960
Other income		265	-	265	-
Total		108,012	-	108,012	107,614
EXPENDITURE ON					
Charitable activities					
School		80,439	-	80,439	87,188
Other		16,969	-	16,969	18,599
Total		97,408	-	97,408	105,787
NET INCOME		10,604	-	10,604	1,827
RECONCILIATION OF FUNDS					
Total funds brought forward		(42,404)	183	(42,221)	(44,048)
TOTAL FUNDS CARRIED FORWARD		(31,800)	183	(31,617)	(42,221)

The notes form part of these financial statements

NEW LIVING MINISTRIES

**Balance Sheet
31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	6	11,459	-	11,459	18,815
Cash at bank		7,817	183	8,000	2,596
		<u>19,276</u>	<u>183</u>	<u>19,459</u>	<u>21,411</u>
CREDITORS					
Amounts falling due within one year	7	(51,076)	-	(51,076)	(63,632)
		<u>(31,800)</u>	<u>183</u>	<u>(31,617)</u>	<u>(42,221)</u>
NET CURRENT ASSETS/(LIABILITIES)					
		<u>(31,800)</u>	<u>183</u>	<u>(31,617)</u>	<u>(42,221)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>(31,800)</u>	<u>183</u>	<u>(31,617)</u>	<u>(42,221)</u>
NET ASSETS/(LIABILITIES)					
		<u>(31,800)</u>	<u>183</u>	<u>(31,617)</u>	<u>(42,221)</u>
FUNDS					
	9				
Unrestricted funds				(31,800)	(42,404)
Restricted funds				183	183
TOTAL FUNDS				<u>(31,617)</u>	<u>(42,221)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2023 and were signed on its behalf by:



A Kelly - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going concern

The charity's financial statements have been prepared on the going concern basis on the grounds that the current and future sources of funding or support will be more than adequate for the charity's needs. In making their statement on going concern, the trustees are relying on the commitment made by a related party that they will not seek repayment of the amount due to them until there are sufficient funds to repay the amounts owed (see note 10).

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.

Fixtures and fittings - 10% on cost

Taxation

The charity is exempt from 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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NEW LIVING MINISTRIES

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

2. TRUSTEES' REMUNERATION AND BENEFITS

	2023	2022
	£	£
Trustees' salaries	<u>5,640</u>	<u>5,640</u>

Trustees' expenses

Trustees' expenses were £5,005 for the year ended 31st March 2023.

3. STAFF COSTS

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

	2023	2022
Average monthly number of employees	<u>4</u>	<u>5</u>

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	49,594	60	49,654
Charitable activities			
School	<u>57,960</u>	-	<u>57,960</u>
Total	<u>107,554</u>	<u>60</u>	<u>107,614</u>
EXPENDITURE ON			
Charitable activities			
School	87,188	-	87,188
Other	<u>18,099</u>	<u>500</u>	<u>18,599</u>
Total	<u>105,287</u>	<u>500</u>	<u>105,787</u>
NET INCOME/(EXPENDITURE)	2,267	(440)	1,827
RECONCILIATION OF FUNDS			
Total funds brought forward	(44,671)	623	(44,048)
TOTAL FUNDS CARRIED FORWARD	<u>(42,404)</u>	<u>183</u>	<u>(42,221)</u>

NEW LIVING MINISTRIES

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

5. TANGIBLE FIXED ASSETS		Fixtures and fittings £
COST		
At 1 April 2022 and 31 March 2023		<u>16,489</u>
DEPRECIATION		
At 1 April 2022 and 31 March 2023		<u>16,489</u>
NET BOOK VALUE		
At 31 March 2023		<u>-</u>
At 31 March 2022		<u>-</u>
6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2023	2022
	£	£
Trade debtors	10,993	13,269
Other debtors	466	5,546
	<u>11,459</u>	<u>18,815</u>
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2023	2022
	£	£
Trade creditors	902	5,354
Taxation and social security	134	-
Other creditors	50,040	58,278
	<u>51,076</u>	<u>63,632</u>
8. LOANS		
An analysis of the maturity of loans is given below:		
	2023	2022
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>45,959</u>	<u>51,959</u>

NEW LIVING MINISTRIES

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

9. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	(42,404)	10,604	(31,800)
Restricted funds			
Restricted	183	-	183
TOTAL FUNDS	<u>(42,221)</u>	<u>10,604</u>	<u>(31,617)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108,012	(97,408)	10,604
TOTAL FUNDS	<u>108,012</u>	<u>(97,408)</u>	<u>10,604</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	(44,671)	2,267	(42,404)
Restricted funds			
Restricted	623	(440)	183
TOTAL FUNDS	<u>(44,048)</u>	<u>1,827</u>	<u>(42,221)</u>

NEW LIVING MINISTRIES

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

9. 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	107,554	(105,287)	2,267
Restricted funds			
Restricted	60	(500)	(440)
TOTAL FUNDS	<u>107,614</u>	<u>(105,787)</u>	<u>1,827</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	(44,671)	12,871	(31,800)
Restricted funds			
Restricted	623	(440)	183
TOTAL FUNDS	<u>(44,048)</u>	<u>12,431</u>	<u>(31,617)</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	215,566	(202,695)	12,871
Restricted funds			
Restricted	60	(500)	(440)
TOTAL FUNDS	<u>215,626</u>	<u>(203,195)</u>	<u>12,431</u>

NEW LIVING MINISTRIES

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

10. RELATED PARTY DISCLOSURES

The charity owes £45,959 (£51,959 - 2022) to Pauline and Adrian Hawkes, who are the parents of one of the trustees of the charity.

Phoenix Community Care Limited owes £466 (£400 - 2022) to the charity. The parties are related as a result of directors/members/trustees having positions within each entity.

