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

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2025

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

Report of the Trustees
for the Year Ended 31 December 2025

The trustees present their report together with the financial statements of the charity for the year ended 31 December 2025.

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.

An ongoing fund was established in the previous period 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 our 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.

FINANCIAL REVIEW

Financial position

The charity has applied all of its incoming resources to further the objects of the charity. It's 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 2025.

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 at 31 December 2025 to be sufficient for their purposes.

Report of the Trustees for the Year Ended 31 December 2025

FINANCIAL REVIEW

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 at all times 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 top understand the role required of them and to allow them to fulfill 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

Workbench
15 Neptune Court
Vanguard Way
Cardiff
CF24 5PJ

Trustees

L T Campbell
K Lucock
J C Earle
M S Earle
J P Mkamwandi
S M Smart

Company Secretary

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Approved by order of the board of trustees on 2 March 2026 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 2024.

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 nad 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

2 March 2026

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

Statement of Financial Activities for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		15,590	16,170	31,760	21,147
Investment income	3	-	321	321	929
Total		15,590	16,491	32,081	22,076
EXPENDITURE ON					
Charitable activities					
Hire of Church Facilities		2,671	-	2,671	1,994
Supplies for services & meetings		1,028	-	1,028	2,124
Donations		1,167	-	1,167	2,241
Ministers robes & vestments		-	-	-	643
Costs of fund raising events		-	-	-	484
Other		9,265	-	9,265	12,794
Total		14,131	-	14,131	20,280
NET INCOME		1,459	16,491	17,950	1,796
RECONCILIATION OF FUNDS					
Total funds brought forward		19,287	11,262	30,549	28,753
TOTAL FUNDS CARRIED FORWARD		20,746	27,753	48,499	30,549

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 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Cash at bank		21,646	27,753	49,399	31,449
CREDITORS					
Amounts falling due within one year	9	(900)	-	(900)	(900)
NET CURRENT ASSETS		20,746	27,753	48,499	30,549
TOTAL ASSETS LESS CURRENT LIABILITIES		20,746	27,753	48,499	30,549
NET ASSETS		20,746	27,753	48,499	30,549
FUNDS	10				
Unrestricted funds				20,746	19,287
Restricted funds:					
"Purchase a Church"				27,753	11,262
TOTAL FUNDS				48,499	30,549

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 2 March 2026 and were signed on its behalf by:

M S Earle - Trustee

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 December 2025

S M Smart - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2025

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 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.

continued...

2. ACCOUNTING POLICIES - continued

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

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	321	929

4. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Other resources expended	8,365	900	9,265

5. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	-	3,115

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,801	5,346	21,147
Investment income	929	-	929
Total	16,730	5,346	22,076
EXPENDITURE ON			
Charitable activities			
Hire of Church Facilities	1,994	-	1,994
Supplies for services & meetings	2,124	-	2,124
Donations	2,241	-	2,241

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
Ministers robes & vestments	643	-	643
Costs of fund raising events	-	484	484
Other	10,573	2,221	12,794
Total	17,575	2,705	20,280
NET INCOME/(EXPENDITURE)	(845)	2,641	1,796
RECONCILIATION OF FUNDS			
Total funds brought forward	20,132	8,621	28,753
TOTAL FUNDS CARRIED FORWARD	19,287	11,262	30,549

8. TANGIBLE FIXED ASSETS

	Motor vehicles
	£
COST	
At 1 January 2025 and 31 December 2025	3,894
DEPRECIATION	
At 1 January 2025 and 31 December 2025	3,894
NET BOOK VALUE	
At 31 December 2025	-
At 31 December 2024	-

continued...

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accrued expenses	900	900

10. MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	At 31/12/25
	£	£	£
Unrestricted funds			
General fund	19,287	1,459	20,746
Restricted funds			
"Purchase a Church"	11,262	16,491	27,753
TOTAL FUNDS	30,549	17,950	48,499

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	15,590	(14,131)	1,459
Restricted funds			
"Purchase a Church"	16,491	-	16,491
TOTAL FUNDS	32,081	(14,131)	17,950

Comparatives for movement in funds

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted funds			
General fund	20,132	(845)	19,287
Restricted funds			
Minibus Fund	2,221	(2,221)	-
"Purchase a Church"	6,400	4,862	11,262
	8,621	2,641	11,262
TOTAL FUNDS	28,753	1,796	30,549

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,730	(17,575)	(845)
Restricted funds			
Minibus Fund	-	(2,221)	(2,221)
"Purchase a Church"	5,346	(484)	4,862
	5,346	(2,705)	2,641
TOTAL FUNDS	22,076	(20,280)	1,796

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

	At 1/1/24 £	Net movement in funds £	At 31/12/25 £
Unrestricted funds			
General fund	20,132	614	20,746
Restricted funds			
Minibus Fund	2,221	(2,221)	-
"Purchase a Church"	6,400	21,353	27,753
	8,621	19,132	27,753
TOTAL FUNDS	28,753	19,746	48,499

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	32,320	(31,706)	614
Restricted funds			
Minibus Fund	-	(2,221)	(2,221)
"Purchase a Church"	21,837	(484)	21,353
	21,837	(2,705)	19,132
TOTAL FUNDS	54,157	(34,411)	19,746

continued...

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

12. 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 Year Ended 31 December 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithes, Donations & Offerings	31,760	21,147
Investment income		
Deposit account interest	321	929
Total incoming resources	32,081	22,076
EXPENDITURE		
Charitable activities		
Hire of Church facilities	2,671	1,994
Donations & Retreat ministries	1,028	2,241
Supplies for services	1,167	2,124
Fund raising costs	-	484
Ministers vestments & robes	-	643
	4,866	7,486
Support costs		
Management		
Office Rent	381	270
Insurance	207	190
Telephone & Internet	510	484
Printing & computer supplies	475	498
Motor & Travel costs	6,633	7,161
DBS Checks	159	176
Depreciation	-	3,115
	8,365	11,894
Governance costs		
Independent Examiners Fee	900	900
Total resources expended	14,131	20,280
Net income	17,950	1,796