

Registered number  
514539

New Life Church Congleton  
Report and Financial Statements  
For the Year Ended  
31 December 2022

# New Life Church Congleton

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## **New Life Church Congleton**

### **Reference and administrative information**

#### **TRUSTEES**

Stephen Neil Hodgkinson MBE

Peter Martin

Giles Osborn Chapman

George Hurlstone

Susan Sparks

Michael Burgess

Rory Sanders

Benedict Gaddum

Linda Hurlstone

Rachel Mellor (appointed 6th February 2022)

Peter Minshull (appointed 6th February 2022)

#### **TRUST ADDRESS**

Danesford Community Centre

West Road

Congleton

Cheshire

CW12 4EY

#### **LEGAL STATUS**

The charity was formed as a trust under a trust deed dated 21 October 1983

(With Deed of Variations dated 8th April 2000, 13th December 2010 and 19th January 2021)

Registered with the Charity Commission - Registration Number 514539

The charity was formerly known as New Life Christian Fellowship

#### **BANKERS**

The Royal Bank of Scotland PLC

Drummond House (GE) Branch, Edinburgh

#### **INDEPENDENT EXAMINER**

K Salt (FCCA)

BK Plus Audit Limited

Chartered Certified Accountants

Adventure Place

Hanley

Stoke on Trent

ST1 3AF

#### **ANNUAL REPORT**

These financial statements should be read in conjunction with the trustees' annual report which is published on the same date as these accounts.



Danesford Community Centre  
West Road, Congleton  
Cheshire, CW12 4EY

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## **Trustees Report**

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*as at 31st December 2022*

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### **New Life Church, Congleton.**

Registered Charity No. 514539

**Bankers:**

Royal Bank of Scotland,  
Drummond House (GE) Branch, Edinburgh

**Independent Examiner:**

K Salt (FCCA)  
BK Plus Limited (formerly Walleys)  
Chartered Certified Accountants  
Adventure Place, Hanley, Stoke on Trent

**Solicitors:**

Fiona Bruce & Co  
Justice House, Stockton Heath  
Warrington

## ***History***

***The church was founded in 1983 and operates as a Charitable Trust under its Trust Deed dated 21st October 1983, which also contains the Statement of Doctrines, and by which the church life and business is conducted.***

A subsequent Deed of Variation dated 8<sup>th</sup> April 2000 was registered with the Charity Commissioners.

Further Deeds of Variation dated 13<sup>th</sup> December 2010 authorised the change of name from New Life Christian Fellowship, Congleton to New Life Church, Congleton and 19<sup>th</sup> January 2021 clarifying conflicts of interest procedures of Trustee meetings.

The church began as a small house fellowship, often referred to as a 'House Church'. As it grew and expanded, the church needed larger premises to hold its Sunday Services and to develop other ministries in the local community.

The church acquired the freehold on the premises known as Danesford Community Centre from NCH Action for Children, from whom the premises were previously rented, during the financial year ended 31<sup>st</sup> October 2000. The cost was £185,000.

Major improvements and refurbishments have taken place and continue to take place as the trustees seek to maintain the facility to a high standard and ensure compliance with all health and safety and hygiene regulations and standards.

A major first floor extension was completed in 2015 and provides four additional rooms and a tea bar. All rooms are being used extensively and are proving a great asset to the community centre, which is recognised as a ***Community Hub***.

During 2022, discussions have begun with Cheshire East Council with regard to being included as part of the **Family Hub** network which would release some level of funding Provided by HM Government to support Family Hubs. Fiona Bruce MP is being supportive.

### **Review of centre facilities**

The extension to the renamed Family Room which was completed in the summer of 2017 has proved to be a great addition to our centre facilities.

The church's involvement in the community has continued to expand during the year with numerous voluntary organisations, clubs, societies, fundraising bodies, especially those involving children and young people, using the centre. The centre also has a specially designated **Counselling Room** where people with difficult personal issues, including addictions are helped.

New Life Church provides spaces on the car park to house the two Congleton Community Partnership Minibuses and their hire/usage diary and fuel is managed through the church office.

New Life Church is a member of The Evangelical Alliance, Churches Together in Congleton, Congleton Bible Week and closely associated with various local government community partnerships, including the CVS (Council for Voluntary Service Cheshire East).

## ***Aims and Objectives***

The charity's objectives are as follows:

1. The advancement of the Christian faith.
2. The relief of persons who are in conditions of need, hardship or distress or who are aged or sick.
3. The provision of instruction in the principles of the Christian faith at any educational establishment.
4. To promote and support such other charitable schemes or projects as may be established to benefit the public and in particular the provision of facilities for a community centre in Congleton for the use and benefit of local residents.

**We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.**

## ***Elders***

The governance of the church is under an appointed Eldership, which is responsible for sound doctrine in accordance with scripture, and for the overall vision and direction of the church.

Elders serving during the year under review were:

Stephen Hodgkinson MBE  
Peter Martin  
Jeff Cutts

## **The Trustees**

**Under the Trust Deed, trustees are appointed to be responsible and accountable for the financial integrity of the church, including property, equipment, fixtures & fittings. The trustees serving during the year under review were:**

George Hurlstone (Secretary)  
Sue Sparks  
Diane Sadlier (resigned 6<sup>th</sup> February 2022)  
Rory Sanders (Deputy Chairman)  
Linda Hurlstone  
Peter Minshull (appointed 6th February 2022)  
Rachel Mellor (appointed 6th February 2022)

Stephen Hodgkinson (Chairman)  
Peter Martin  
Giles Chapman  
Michael Burgess  
Benedict Gaddum

The trustees are empowered to appoint a treasurer to maintain the accounts of the church and this position has been undertaken by Richard Crowder.

The trustees normally meet each month, except August, to review and make decisions in all matters relating to the church finances, employment, health and safety, safeguarding/child protection and the general running of the centre. A full financial review is undertaken each quarter. Minutes of the meetings are taken and maintained by the church administrator.

The trustees employ a Church Administrator Louise Davies, whose contract is for 33.75 hours per week for 42 weeks per annum.

None of the trustees receive any financial remuneration or benefits in kind from the Trust, other than a contribution towards out of pocket expenses paid to S Hodgkinson as declared in the accounts.

## **Governance**

The Church holds an Annual General Meeting and for the year under review was held on Sunday 5<sup>th</sup> February 2023 at which a summary of income and expenditure was presented, together with a summary of ministry reports. ***Two trustees retiring by rotation offered themselves for re-election and were duly re-elected.***

## **Marriages**

The church centre is licensed and registered with the Superintendent Registrar to conduct marriage ceremonies under certificate. Our Registered Number is 42430. Two weddings were conducted during the period under review.

## **Church Ministries**

### **Prayer Ministry**

Prayer underpins and sustains everything that takes place within and out from New Life Church and new ministries are birthed in prayer. Regular times of corporate prayer are held at the centre and in Life Groups throughout the week. Individual church members are encouraged to pray privately each day and special prayer events are held from time to time. During the year under review, we have experienced amazing answers to prayer evidenced by miraculous healings, guidance for individual lives and new opportunities for the church to serve the community. Regular prayer clinics are held and the church elders are always available to pray for people's needs and situations.

Members of The Prayer Ministry Team are always available on Sunday mornings to pray with people after the service. The team has been expanded under the guidance of Merle Williams who provides training for those joining the team.

The direct link with SOZO has been relinquished but deep prayer ministry using their basic principles continues. Prayer training was introduced and is continuing.

### **Healing Rooms England & Wales**

We provide room/office facilities on Tuesdays and Thursdays for Healing Rooms ministry whose headquarters are located at New Life Church Centre.

### **Preaching Ministry**

The church Elders continue to have overall responsibility for the preaching and teaching of sound biblical truths bringing guidance, direction and vision to the church.

Inspirational preaching is provided through church members and from time to time visiting speakers.

**The Elders are particularly grateful to Paul Williams, Catherine Krinks and Shane Wright who form the core of the preaching ministry team.**

### **Praise & Worship Ministry**

Christian Contemporary Music plays a key part in our Sunday worship services and the church is blessed with a good number of gifted Holy Spirit anointed musicians and singers from whom we currently have several worship bands who alternate for various periods during the year.

The bands are supported by a dedicated team of audio and visual technicians.

**Sanctuary Worship** provides an extended time of praise and worship with an open time to hear from The Lord. This usually takes place monthly on the first Tuesday evening.

### **Life Groups, Discipleship and Pastoral Care**

The church is committed to the discipleship and pastoral care of church members and this is undertaken in a variety of ways, primarily small groups. All new people joining the church are encouraged to join a small group or be linked to one.

**Equip Foundations**, is now well established and is very well attended including many people who recently completed the Alpha Course.

A new '**Living God's Way**' course for new disciples takes place, primarily for those who have recently completed an Alpha Course.

### **Hospital Ministry**

**Sadly these remain suspended due to hospital Covid regulations.**

### **Evangelism**

The church is committed to evangelism within the local community. Church members carry this out most effectively through personal witnessing and development of friendships and relationships. Church wide **Alpha Courses** continue to be held every year in the autumn and spring terms. Alpha continues to be the main tool to assist members in introducing friends, neighbours and colleagues to the Christian faith. We have seen encouraging growth in attendance on Alpha Courses and these have been followed by foundation courses.

**Six new believers were baptised during the year.**

Special events, e.g. Theatre Productions and Concerts are also held occasionally and these events provide an ideal opportunity to introduce people to the Christian faith.

Life Groups play an essential part in Alpha by introducing guests and in providing the excellent weekly meals for the evening courses.

A meeting was held with our Regional Alpha Representative which led to a special Alpha Sunday in January 2022 when she brought an inspiring message and a **Youth Alpha Course** took place in 2022.

A comprehensive report of all the church's ministries is produced and reported at the AGM. A copy is available on request.

### **Primary Schools' Ministry**

We continue to conduct lessons and assemblies using **Open the Book** materials and O/T Mini and N/T Mini (formerly Bible Explorer) material. The teams have been strengthened with new volunteers including Tina O'Hara who leads our Open the Book team.

We conduct a one hour lesson in all the primary schools preparing year 6 pupils who are moving up to High School and present each pupil with an '**It's your move**' book produced by Scripture Union. This is funded by Churches Together in Congleton.

Our Children's ministry team also conduct assemblies in most primary schools and a new initiative called 'The Hope Journey' takes place, working with other local churches.

### **High Schools' Ministry**

We have a longstanding strong relationship with our two High Schools particularly CU groups in Congleton High School. We hope for greater connections once again with Eaton Bank Academy.

### **Nursery Group**

This consists of Pre-School for 3 and 4 year olds and 2 year olds in The Rainbow Room, catering for children on a sessional basis. \*Fees are charged and part-time staff are paid on a pro-rata basis per session. Staff are paid above the minimum wage and Childcare level 3 qualifications are recognised with an additional hourly rate supplement. Holiday pay is the required statutory 5.6 weeks.

(\*Most three & four year old children are now funded by Cheshire East Council Children & Families plus some two year olds who meet the special funding criteria.)

Individual Pupil Funding (IPF) is secured to cover one to one support for special needs children.

The Nursery Group continues to provide high quality pre-school provision. This is under the leadership of Alison Timbey our Nursery Manager together with Rachel Williams and Sarah Morris, the Deputy Managers until September when Maria Daniels was appointed Room lead due to the retirement of Rachel Williams.

We believe in the inclusion of all children and we have developed and been recognised as a centre of excellence for children with special educational needs and disabilities.

During the year under review we established a special **Sensory Room** and we are grateful for grants from Congleton Town Council, with the support of our Town Mayor. Coun. Margaret Gartside, Congleton Rotary Club and New Life Church member Steve Turner.

The Nursery is judged **GOOD** following the last Ofsted inspection in October 2019.

Open Evenings for parents are held each year to discuss the progress of their children.

Numbers of children being enrolled has been reduced due to primary schools opening their own pre-schools and more parents requiring full day care for their children.

**Zang Qui Xi**, who is sponsored by our nursery families, is a special needs child in the Lighthouse orphanage in Chagsha Province in China which is part of the church's ministry and support for International China Concern.

New Life Nursery is a member of the Early Years Alliance and is registered with Children and Families Cheshire East.

Special services have resumed for nursery children and families at Harvest, Christmas, Easter and Summer Sports, all of which are extremely well attended.

New Life Nursery Group maintains a strong Christian ethos with daily prayers, Bible stories and songs.

### **Words and Music / Christian Resources and Coffee Shop**

Emma Davies was appointed manager on 1st January 2022 and this ministry has taken on a new 'lease of life'.

Emma has brought a fresh vision, extended opening days outside term times and has brought in new staff.

She is also ably supported by long serving Geoff Wood.

### **Childrens' and Youth Ministry**

We have an excellent team of enthusiastic and committed leaders in Beth Cosgrove, Sue Wood, Callum Davies and Chloe Page who provide energy, imagination and creativity to this ministry, working well together as a team.

The church remains totally committed to children and young people and continues to invest unreservedly in this ministry.

### **Design and Publicity and Communication**

Julie Thomas undertakes the role of running **Facebook**, keeping the **Website** up to date, and effectively communicating through Social Media. She is employed by the church one day per week.

We are indebted to **Elaine Sharples** for her excellent work in designing our Alpha leaflets, publicity items and adverts for the local press.

### **Ministry to Deaf People**

Loop systems exist in the Main Hall, Social Room and Children's Room.

### **Fairly Traded Goods**

New Life Church encourages support for Fair Trade which is promoted through Words & Music.

### **UK Missions**

The church provides regular financial support to the following:

- Good News for Everyone (formerly Gideons International)
- United Christian Broadcasters (UCB)
- Alpha UK
- Christian Institute
- Lifelink
- Society for the Protection of Unborn Children (SPUC)
- Care
- Churches in Cheshire Agricultural Chaplaincy
- Bible Society
- Open Doors
- Street Pastors
- Healing Rooms
- Sat 7 TV
- Message Trust
- Christian Aid

Other one-off gifts are made on approval of the trustees.

### **Overseas Missions**

The church support various overseas missions financially on a regular basis in China, Slovakia, Romania, Africa and India plus support for the Persecuted Church worldwide through Open Doors charity.

### **Samaritan's Purse (Christmas Shoeboxes)**

New Life Church acts as a collecting centre thanks to Yvon Degens' and Ruth Speed's Organisation.

### **Caring Ministries / Serving the Community**

***Objective 2 of our Trust Deed states "The relief of persons who are in conditions of need, hardship or distress or who are aged or sick"***

The major expansion of this work has continued during the year under review and we have further extended our network of referring agencies with whom we have excellent working relationships.

Various grants have generously been made available to support this vital work and the trustees are extremely grateful to several agencies, charities and grant making bodies.

### **Christian Counselling and Listening Service**

This is run by Louise Daniels, a fully qualified counsellor accredited by BACP and ACC. The service is open to people both in and outside the church and many people are referred through local agencies.

The church carries specialist professional indemnity insurance for this ministry.

This service now includes Pregnancy Crisis Support and Child Loss (formerly provided under the Image banner).

### **Storehouse Project**

This project continues to experience **very strong demand** and the church is extremely grateful for extra grants and an amazing response from the local community.

Joanna Crichton and Lynnsey Miles oversee the Storehouse and during the year have built a great team of reliable volunteers.

The Storehouse Project, which was launched October 2010 has had an amazing impact within the community where more and more people and families have benefitted from crisis food parcels.

Generous donations of food from church members, local schools and other churches in the town have kept The Storehouse stocked with food and essential items, plus some very generous regular financial gifts from people outside the church enables us to boost stocks on a regular basis.

Collections at Tesco Congleton have also boosted stocks and the church is very grateful to the generosity of the Congleton public. (We are now included in Tesco's national food collection known as Fair Share) which takes place twice each year.

Regular daily collections of fresh food are made at Marks & Spencer Food Hall, Tesco and Greggs.

Regular bulletins are produced for general information.

Circa 400 Christmas Hampers, Bags of Joy and presents were provided to needy families and individuals referred to us by various support agencies.

### **Furniture and White Goods Recycling / New Life Community Partnership**

The church for many years has sourced good condition second hand items, passing them on to those who are being re-housed, having previously been homeless.

The church works in conjunction with the warehouse and team based on Bromley Road and is very grateful to them for their support, without which the service could not operate.

We have experienced a massive increase in demand post COVID, especially in white goods for single parent families, often fleeing domestic abuse. Also we're helping an increasing number of individuals with mental health issues.

### **The Jubilee Club**

The Jubilee Club was founded in May 2012 in response to the needs of many people being helped through the Storehouse foodbank. People are referred through various agencies.

The club meets every Tuesday, starting with tea, coffee and toast, followed by a brief "life message". Members of the team then opt for various activities.

Many of those attending are struggling with serious life issues, e.g. recovering from drug and alcohol addictions, mental health patients, broken domestic relationships, abusive and violent relationships.

The Club continues to thrive and grow with thanks to many committed volunteers.

### **Job Club & Benefits Support**

This grew out of the Jubilee Club and has proved very popular and been very successful. Job vacancies are scrutinised and matched to suitable applicants. CVs are written, mock interviews take place, references are provided and suitable attire provided if appropriate. Well over 100 people have gained permanent employment since it began in 2013.

### **Family Support Ministry**

This ministry has continued to grow and was initially funded by a three year grant from the National Lottery's Reaching Communities.

This expanding ministry is led by Joanna Crichton and Margaret Sanders and is now funded through church members' 'My Giving' and very recently generous grants.

Much of the work takes place with damaged, broken and dysfunctional families and on occasions involves supporting clients in court appearances and EHA, CIN and CP meetings where children are involved. Parenting courses are proving very popular and helpful.

### **Civic & Community Engagement**

The church continues to be actively involved in the local community including civic functions and charitable events with the Rotary Club.

## **Financial Review**

***The financial activity of the charity is detailed in the Financial Statements attached which have been prepared by B K Plus Limited Chartered Certified Accountants.***

The trustees are satisfied that the Financial Accounts reflect an accurate account of the year's activities.

The Income and Expenditure figures for year ended 31<sup>st</sup> December 2022 shows a net deficit of expenditure over income of £15,159(2021: excess of income over expenditure £32,979).

The Balance Sheet reveals net assets of £903,566 (2021 : £930,382)

Whilst the charity remains in a strong and healthy financial position to support its ongoing work and vision, the trustees are reliant upon community grants to supplement the generous giving of church members.

**All designated giving, e.g. Grants, International China Concern, Building Fund, Ukraine Refugees, Romanian children etc. was directed in full to the designated account or recipient, together with allocated Gift Aid.**

The Trustees are continually reviewing the financial position and are confident that the significant cash reserves which have accumulated through prudent management will enable the church to continue to maintain all its ministries with its financial commitments and obligations.

### **Plans for the future**

Our goal will continue to be the advancement of the Christian faith and the building of God's Kingdom through all the ministries described in the report, whilst being open to new initiatives through the guidance and inspiration of The Holy Spirit.

## **Reserves Policy**

**The Reserves Policy is as follows:**

### **Tier 1 – Long Term**

The trustees will maintain a minimum cash balance of £85,000 overall funds to ensure continuation of operations, e.g. payment of wages and salaries, running and maintenance costs of buildings, fixtures and fittings.

### **Tier 2 – Short Term**

The trustees will review the reserves policy annually when approving the accounts and make appropriate amendments in the light of current circumstances.

## **Volunteers**

The church relies on the contribution made by its volunteers. These volunteers deliver services and also act as trustees, administrators, fundraisers and in other roles.

## **Risk Management**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at the current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

## **Safeguarding**

The church operates Child Protection, Safeguarding Adults and Working with Offenders policies. All people working with young people and children and vulnerable adults are DBS checked.

## **Health and Safety**

Issues are reviewed monthly at the Trustees' meetings and the appointment of a new Health & Safety officer is imminent.

## **Independent Examiners**

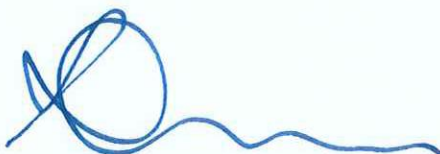
Walleys were appointed as independent examiners during the year and have expressed their willingness to continue in that capacity. (Walleys are now known as BK Plus Limited. Steve Orme remains our main contact).

## **Church in the Community**

We have continued to help more and more vulnerable and needy people and families and we are seeing many of them become part of the church family.

The church has experienced further growth during the year under review with more and more people and families becoming committed church members.

We continue to be committed to the 'Great Commission' to 'go and make disciples of all nations' (Matthew 28:19) and to see God's people 'growing and being built up in love, as each part does its work' (Ephesians 4:16)



Stephen Hodgkinson MBE  
Chairman of Trustees

Dated:

20<sup>th</sup> July 2023

**Independent Examiner's Report to the trustees of  
New Life Church Congleton**

I report to the trustees on my examination of the accounts of the New Life Church Congleton (the Trust) for the year ended 31 December 2022, which are set out on pages 14 to 29.

**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 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

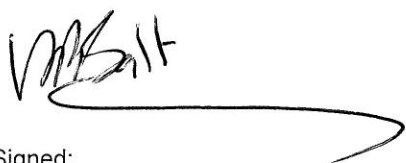
**Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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.



Signed:

21<sup>st</sup> July 2023 .

Dated :

K. Salt (FCCA)  
BK Plus Audit Limited  
Chartered Certified Accountants  
Adventure Place  
Hanley  
Stoke on Trent  
ST1 3AF

**New Life Church Congleton**  
**Statement of Financial Activities**  
**for the year ended 31 December 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2022 Total £	2021 Total £
<b>Income</b>						
Incoming resources from generated funds						
Donations & Grants	2	288,505	162,235	-	450,740	438,028
Charitable activities	3	155,050	-	-	155,050	106,660
Fundraising activities	4	10,442	-	-	10,442	9,660
Investment income	5	223	-	-	223	7
<i>Total income</i>		<u>454,220</u>	<u>162,235</u>	<u>-</u>	<u>616,455</u>	<u>554,355</u>
<b>Expenditure</b>						
Cost of raising funds						
Fundraising	6	-	-	-	-	-
Expenditure on charitable activities:						
Ministry	8	205,432	149	-	205,581	184,666
Youth, children and schools outreach		90,107	-	-	90,107	81,539
Caring ministries		1,996	70,779	-	72,775	66,332
Support of missionaries and other charity donations	9	21,792	61,451	-	83,243	52,719
Nursery		109,584	-	-	109,584	93,809
Café and bookshop		81,982	-	-	81,982	84,374
<i>Total expenditure</i>		<u>510,893</u>	<u>132,379</u>	<u>-</u>	<u>643,272</u>	<u>563,439</u>
<i>Net income/(expenditure)</i>		(56,673)	29,856	-	(26,817)	(9,084)
<b>Transfer between funds</b>						
Gross transfers between funds	16	18,188	(18,188)	-	-	-
<i>Net movement in funds</i>		<u>(38,485)</u>	<u>11,668</u>	<u>-</u>	<u>(26,817)</u>	<u>(9,084)</u>
<b>Reconciliation of funds</b>						
Total funds brought forward		636,439	71,238	222,705	930,382	939,466
<i>Total funds carried forward</i>		<u>597,954</u>	<u>82,906</u>	<u>222,705</u>	<u>903,565</u>	<u>930,382</u>

**New Life Church Congleton  
Balance Sheet  
as at 31 December 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	460,406	478,797
<i>Total fixed assets</i>		460,406	478,797
<b>Current assets</b>			
Stock		10,221	13,891
Debtors	12	34,343	36,895
Cash at bank and in hand		421,820	422,808
<i>Total current assets</i>		466,384	473,594
<b>Liabilities</b>			
Creditors: amounts falling due within one year	13	23,225	22,009
<i>Net current assets</i>		443,159	451,585
<i>Total assets less current liabilities</i>		903,565	930,382
Creditors: amounts falling due after more than one year	14	-	-
<i>Net assets</i>		903,565	930,382
<b>The funds of the charity:</b>			
Endowment fund	15	222,705	222,705
Restricted income funds	16	82,906	71,238
Unrestricted income funds			
General funds	17	597,954	636,439
<i>Total charity funds</i>		903,565	930,382

The notes at pages 17 to 29 form part of these accounts

**Approved by the trustees on the date shown below and signed on their behalf by:**

Stephen Neil Hodgkinson MBE

Date:

20<sup>th</sup> July 2023

**New Life Church Congleton  
Statement of Cash Flows  
as at 31 December 2022**

	Notes	Total funds 2022 £	Total funds 2021 £
<b>Net cash used in operating</b>	20	<u>14,910</u>	<u>93,133</u>
<b><i>Cash flows from investing</i></b>			
Interest and dividends		223	7
Property improvement costs		(4,036)	(7,833)
Purchase of furniture and equipment		(12,085)	(25,563)
Proceeds from sale of investments		-	-
<b>Net cash provided by investing</b>		<u>(15,898)</u>	<u>(33,389)</u>
<b><i>Cash flows from financing</i></b>			
Repayment of borrowing		-	-
Cash inflow from new borrowings		-	-
<b>Net cash provided by financing</b>		<u>-</u>	<u>-</u>
<b>Change in cash and cash</b>		(988)	59,744
Cash and cash equivalent brought		422,808	363,064
<b>Cash and cash equivalents carried</b>		<u><u>421,820</u></u>	<u><u>422,808</u></u>

**New Life Church Congleton  
Notes to the Financial Statements  
for the year ended 31 December 2022**

**1 Accounting policies**

***Basis of preparation of accounts***

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

**Fund structure**

The charity maintains various types of funds as follows:

**Endowment funds**

Endowment funds represent assets which are to be held permanently by the charity.

**Restricted funds**

Restricted funds represent grants, donations and legacies received which are allocated by the donor for specific purposes.

**Designated funds**

Designated funds are amounts which have been put aside out of unrestricted funds at the discretion of the trustees which are therefore not available for other purposes.

**General unrestricted funds**

General unrestricted funds represent unrestricted income which is expendable at the discretion of the trustees in the furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

**New Life Church Congleton  
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**Incoming recognition**

All income is recognised in the statement of financial activities when the conditions for receipt have been met and there is reasonable assurance of receipt. Where a claim for repayment of income tax has or will be made, such income is grossed up for the tax recoverable. The following accounting policies are applied to income:

**Gifts in kind and donated goods**

Assets given for distribution by the charity are recognised as income for the year only when they are distributed. Where such undistributed assets exist at the year end, they are not included in the accounts but a note is provided of their estimated value. Assets given for use by the charity are recognised as incoming resources at their estimated market value when receivable. If they form part of the fixed assets of the charity, they are capitalised in the balance sheet at the value at which the gift was included in incoming resources. Assets given in kind for conversion into cash and subsequent application by the charity are recognised as income in the accounting period when receivable. All estimates of value of such gifts are made by the trustees.

**Donations**

Donations and all other receipts from fundraising are reported gross and the related fundraising costs are reported in other expenditure.

**Investment income**

Investment income is accounted for when receivable. Tax recoverable relating to investment income is accounted for in the same period as the related income.

**Resources expended**

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants payable are accounted for when the trustees have accepted a legal or moral obligation to make the grant.

**Allocation of overhead, support and governance costs**

Costs have been allocated first to the charitable activity concerned. Overhead, support and governance costs relating to Charitable Activities have been apportioned based on usage. The allocation of overhead, support and governance costs is shown in note 7.

**Costs of generating funds**

The cost of generating funds consist of the support costs in relation to the administration support provided with regard to room hire.

**Charitable activities**

Costs of charitable activities comprise of those costs incurred in the delivery of its activities. It includes both costs that can be allocated directly and the relevant amount of support costs that relate to that particular activity.

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***Tangible fixed assets***

Tangible fixed assets are stated at cost less depreciation which is provided over the estimated useful lives of the assets.

Fixtures and fittings	20% reducing balance
Equipment	straight line over 5 years
Building improvements	straight line over 15 years
Property	straight line over 50 years

***Operating leases***

Rental costs under operating leases are charged to the statement of financial activities in equal amounts over the period of the lease.

***Stocks***

Stock is valued at the lower of cost and net realisable value.

***Grants***

Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received.

***Charitable commitments***

Commitments which are legally binding on the trustees are accounted for as resources expended in the statement of financial activities. Where the promise of financial support is not binding on the trustees, such intentions are accounted for by a transfer to a designated fund. Activities that are to be wholly financed from future income do not form part of such designation and are disclosed in a note to the accounts.

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<b>2 Donations &amp; Grants</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Gifts and donations	285,755	157,585	443,340	377,349
Independent Food COVID Grant	-	-	-	100
William Dean Trust - Volunteer Manager	-	500	500	-
Neighbourly Limited Community Fund	-	2,000	2,000	-
Congleton Inclosure Trust - Sensory Room Grant	-	2,000	2,000	-
Congleton Inclosure Trust - Improvement grant	-	-	-	4,180
Rotary and Childrens Trust	1,750	-	1,750	-
John Holford Trust - Storehouse	-	-	-	5,000
Plus Dane Grant	-	50	50	1,000
Ground Work UK	1,000	-	1,000	-
Congleton Young People Trust	-	-	-	500
Cheshire East - Furniture Recycling Grant	-	100	100	-
CJRS COVID Furlough Grant	-	-	-	48,199
Cheshire Freemasons - Storehouse	-	-	-	500
Congleton Town Council - Equipment Grant	-	-	-	200
Congleton Town Trust - Nursery Sensory Room	-	-	-	1,000
	<u>288,505</u>	<u>162,235</u>	<u>450,740</u>	<u>438,028</u>

**3 Income from charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Ministry sundry income	500	-	500	538
Nursery school fees	85,119	-	85,119	70,898
Nursery sundry income	438	-	438	421
Café and bookshop income	67,831	-	67,831	34,677
Events	1,162	-	1,162	126
	<u>155,050</u>	<u>-</u>	<u>155,050</u>	<u>106,660</u>

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4	Income from fundraising activities	Unrestricted £	Restricted £	2022 £	2021 £
	Room hire	10,442	-	10,442	9,660
	Miscellaneous events and income	-	-	-	-
		<u>10,442</u>	<u>-</u>	<u>10,442</u>	<u>9,660</u>
		<u>10,442</u>	<u>-</u>	<u>10,442</u>	<u>9,660</u>
5	Investment income	Unrestricted £	Restricted £	2022 £	2021 £
	Bank interest from UK cash deposits	223	-	223	7
		<u>223</u>	<u>-</u>	<u>223</u>	<u>7</u>
		<u>223</u>	<u>-</u>	<u>223</u>	<u>7</u>
6	Cost of raising funds	Unrestricted £	Restricted £	2022 £	2021 £
	Fundraising:				
	Room hire support costs (note 7)	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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	Ministry £	Youth, children and schools outreach £	Caring ministries £	Support of missionaries and other charity donations £	Nursery £	Café and bookshop £	Fund raising £	2022 £	2021 £
Insurance	5,882	-	-	-	-	654	-	6,536	7,647
Heat and light	5,072	-	-	-	2,536	5,072	-	12,680	6,863
Repairs	5,286	-	-	-	-	-	-	5,286	3,839
Depreciation:									
Land and buildings	9,244	-	-	-	1,849	1,233	-	12,326	12,436
Building improvement	5,762	-	-	-	1,152	768	-	7,682	7,972
Fixtures, fittings and equipment	10,153	-	-	-	725	3,626	-	14,504	12,715
IT costs	6,100	2,346	938	-	-	-	-	9,384	7,623
Bank charges	135	-	-	-	27	18	-	180	166
Telephone	3,669	-	432	-	216	-	-	4,317	4,771
Printing and stationery	2,283	623	415	-	623	208	-	4,152	3,967
Staff costs	31,522	-	3,940	-	3,288	652	-	39,402	39,768
Governance costs	2,970	810	542	-	810	270	-	5,402	4,926
	<u>88,078</u>	<u>3,779</u>	<u>6,267</u>	<u>-</u>	<u>11,226</u>	<u>12,501</u>	<u>-</u>	<u>121,851</u>	<u>112,693</u>
<b>Governance costs</b>									
Legal & professional								2,102	1,626
Accounts and independent examiners fee								3,300	3,300
								<u>5,402</u>	<u>4,926</u>

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8 Charitable activities expenditure

	Ministry £	Youth, children and schools outreach £	Caring ministries Storehouse £	Caring ministries Furniture Recycling	Caring ministries Jubilee & Job Club	Caring ministries Other	Support of missionaries and other charity donations £	Nursery £	Café and bookshop £	2022 £	2021 £
Salaries	88,358	77,622	-	-	-	34,201	-	91,349	33,451	324,981	297,663
Alpha course expenses	3,046	-	-	-	-	-	-	-	-	3,046	1,500
Preaching and Visiting Speakers	6,790	-	-	-	-	-	-	-	-	6,790	6,589
Outreach expenses	2,479	-	-	-	-	-	-	-	-	2,479	3,734
Evangelism working expenses	1,200	-	-	-	-	-	-	-	-	1,200	1,200
Evangelism outreach	1,871	-	-	-	-	-	-	-	-	1,871	2,081
Promotional	432	-	-	-	-	-	-	-	-	432	370
Mini Bus costs	1,892	-	-	-	-	-	-	-	-	1,892	-
Sundry expenses	10,670	-	-	-	-	-	-	4,052	939	15,661	15,750
School ministry	-	4,398	-	-	-	-	-	-	-	4,398	1,447
Event costs	-	4,191	-	-	-	-	-	-	-	4,191	1,398
Training and development	762	117	-	-	-	-	-	-	-	879	50
Grants and donations made	-	-	-	-	-	2,035	83,243	-	-	85,278	53,318
Caring ministry - Counselling	-	-	-	-	-	729	-	-	-	729	527
Caring ministry - Jubilee project	-	-	-	-	1,908	-	-	-	-	1,908	213
Caring ministry - Storehouse	-	-	18,447	-	-	-	-	-	-	18,447	13,753
Caring ministry - General	-	-	-	-	-	44	-	-	-	44	378
Caring ministry - Hardship fund	-	-	-	-	-	3,841	-	-	-	3,841	3,197
Caring ministry - Furniture recycling	-	-	-	4,835	-	-	-	-	-	4,835	8,102
Caring ministry - Family support	-	-	-	-	-	-	-	-	-	-	1,100
Caring ministry - Bereavement support	-	-	-	-	-	469	-	-	-	469	151
Nursery materials and equipment	-	-	-	-	-	-	-	1,981	-	1,981	523
Repairs	-	-	-	-	-	-	-	977	-	977	70
Café and bookshop supplies	-	-	-	-	-	-	-	-	33,659	33,659	21,688
Café and bookshop stationery	-	-	-	-	-	-	-	-	34	34	22
Stock write off	-	-	-	-	-	-	-	-	-	-	15,000
Bank charges	-	-	-	-	-	-	-	-	1,400	1,400	923
Support costs (Note 7)	88,078	3,779	3,133	3,133	-	-	-	11,226	12,501	121,850	112,692
	<u>205,578</u>	<u>90,107</u>	<u>21,580</u>	<u>7,968</u>	<u>1,908</u>	<u>41,319</u>	<u>83,243</u>	<u>109,565</u>	<u>81,984</u>	<u>643,272</u>	<u>563,439</u>

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9 Support of missionaries and other charity donations	Unrestricted funds	Restricted funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Material grants payable by the trust: 2 grants were made to individual missionaries (2021:2)	-	9,348	9,348	9,770
South African Missionary Work	-	12,599	12,599	14,478
Amic mission- Romania - Special visit	-	3,295	3,295	1,450
Mali appeal	-	1,122	1,122	-
ICC- China	2,475	3,975	6,450	6,650
Christian Aid	-	1,775	1,775	1,750
Romania children's home	-	10,522	10,522	10,061
Support to Romania -Ukrainian Refugees	-	9,022	9,022	-
Support to Slovakia -Ukrainian Refugees	7,022	-	7,022	-
Other small grants to charities	9,395	-	12,695	8,290
Special donations from the Church Family Fund	2,500	9,793	12,293	270
	<u>21,792</u>	<u>61,451</u>	<u>83,243</u>	<u>52,719</u>

**New Life Church Congleton**  
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**10 Staff numbers and costs**

The average weekly number of staff employed by the charity during the year, was as follows:

	2022	2021
Nursery staff	10	9
Coffee shop and bookshop staff	5	6
Admin staff	3	3
Youth and children's ministry	5	5
Counsellor	1	1
Cleaning	3	1
Church leadership	1	1
Volunteer manager/co-ordinator	1	1
Family Support Ministry	2	2
	31	29

The aggregate payroll costs of the above was:

	2022	2021
	£	£
Wages and salaries	345,549	319,420
Social security costs	13,736	13,130
Pension costs	5,098	4,881
Total emoluments (remuneration and taxable benefits)	364,383	337,431

No employees emoluments exceeded £60,000.

The Trust considers its key management personnel comprise the trustees.

No remuneration was paid to trustees in the year (2021: Nil).

**Transactions with trustees**

No trustees received any remuneration during the period. Mr S N Hodgkinson received £1,200 by way of a nominal allowance towards out of pocket expenses during the year.

Mrs M Sanders, wife of Mr R Sanders who is a trustee was employed by the charity as family support worker. The salary paid during the year amounted to £5,316

Mrs J Crichton, daughter of Mr S Hodgkinson MBE and sister of Rachel Mellor who are trustees was employed by the charity as a family support worker. The salary paid during the year amounted to £14,506.

Mrs S Wood, sister of Mrs Linda Hurlstone who is a trustee was employed by the charity as a youth and children's minister. The salary paid during the year amounted to £22,100

Mr G Wood, brother-in-law of Mrs Linda Hurlstone who is a trustee was employed by the charity as Assistant Manager in Words and Music. The salary paid during the year amounted to £16,623.

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**11 Tangible fixed assets**

	Freehold Land & Buildings £	Building Improve- ments £	Fixtures & Equipment £	Total £
<b>Cost</b>				
As at 1 January 2022	548,353	205,915	324,938	1,079,206
Additions	-	4,036	12,085	16,121
Disposals	-	-	-	-
At 31 December 2022	<u>548,353</u>	<u>209,951</u>	<u>337,023</u>	<u>1,095,327</u>
<b>Accumulated depreciation</b>				
As at 1 January 2022	174,085	165,325	260,999	600,409
Disposals	-	-	-	-
Charge for the year	12,326	7,683	14,503	34,512
At 31 December 2022	<u>186,411</u>	<u>173,008</u>	<u>275,502</u>	<u>634,921</u>
<b>Net book value</b>				
At 31 December 2022	<u>361,942</u>	<u>36,943</u>	<u>61,521</u>	<u>460,406</u>
As at 1 January 2022	<u>374,268</u>	<u>40,590</u>	<u>63,939</u>	<u>478,797</u>

The property from which the charity operates is included at cost. The property's current value cannot be quantified as this depends on the future possible use of the site.

**12 Debtors: amounts falling due within one year**

	2022 £	2021 £
Gift Aid accrued income	30,209	32,919
Prepayments	4,134	3,976
Sundry debtors	-	-
	<u>34,343</u>	<u>36,895</u>

**13 Creditors: amounts falling due within one year**

	2022 £	2021 £
Taxation and social security	5,736	5,032
Other creditors	-	-
Accruals	4,910	4,945
Deferred income	12,579	12,032
	<u>23,225</u>	<u>22,009</u>

**14 Creditors: amounts falling due after more than one year**

	2022 £	2021 £
Bank loan	<u>-</u>	<u>-</u>

**New Life Church Congleton**  
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**15 Endowment funds**

Endowment funds represent the charity's property which is the fellowship's permanent place of worship.

	2021 Balance £	Incoming resources £	Resources expended £	Transfers £	2022 Balance £
Property fund (cost)	222,705	-	-	-	222,705
<b>Total endowment funds</b>	<u>222,705</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>222,705</u>

This fund represents donations and gifts from church members together with grants towards the purchase and extension of the church property which was previously rented. The implied conditions of donations and grants being that the church permanently function from this site. In accordance with the Statement of Recommended Practice "Accounting by Charities" (SORP 2005) an endowment fund has been created.

**16 Restricted funds**

The movements on the restricted funds of the charity were as follows:

	2021 Balance £	Incoming resources £	Resources expended £	Transfers £	2022 Balance £
Church building fund	-	5,018	-	(4,035)	983
Nursery facility improvement fund	1,000	302	-	(1,302)	-
Charities and missionaries fund	2,383	38,906	35,206	-	6,083
Romanian children's home	10,393	14,113	15,554	-	8,952
Ukrainian refugee support fund	-	10,000	900	-	9,100
Church youth fund	-	-	-	-	-
Church family fund	1,180	11,125	9,793	-	2,512
Capital grants	-	2,000	-	(2,000)	-
Caring ministry funds	-	-	-	-	-
- General	-	27,654	27,654	-	-
- Storehouse	54,081	47,433	37,126	(10,000)	54,388
- Furniture recycling	-	4,089	4,089	-	-
- Hardship fund	-	760	760	-	-
- Jubilee Club	-	679	679	-	-
- Dementia group	1,201	156	469	-	888
- Tools for love thy neighbour	1,000	-	149	(851)	-
	<u>71,238</u>	<u>162,235</u>	<u>132,379</u>	<u>(18,188)</u>	<u>82,906</u>

**Transfers**

Transfers from restricted funds to unrestricted funds relate to grants received towards support cost expenditure which was incurred during the year. Therefore the conditions of the grants have been met and the grant income was transferred into unrestricted funds.

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**17 Unrestricted funds**

	2021 Balance £	Incoming resources £	Resources expended £	Transfers £	2022 Balance £
Valuation reserve (Unrealised gain)	-	-	-	-	-
<b>Designated funds:</b>					
Local evangelism account	-	1,373	1,373	-	-
<b>General fund</b>	636,439	452,847	509,520	18,188	597,954
<b>Total unrestricted funds</b>	<u>636,439</u>	<u>454,220</u>	<u>510,893</u>	<u>18,188</u>	<u>597,954</u>

The local evangelism account represents monies intended to be used for the promotion of the charity via evangelistic, civic and community events

All funds are considered adequate to meet their intended purposes.

<b>18 Analysis of net assets between funds</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Endowment funds</b>	<b>Total funds</b>
	£	£	£	£
Fund balances as at 31 December 2022 are represented by:				
Tangible fixed assets	478,797	-	222,705	460,406
Current assets	473,594	82,906	-	466,384
Creditors:				
Amounts falling due within one year	(22,009)	-	-	(23,225)
Amounts falling due in more than one year	-	-	-	-
<b>Total net assets</b>	<u>597,954</u>	<u>82,906</u>	<u>222,705</u>	<u>903,565</u>

**19 Commitments**

There were no commitments for capital expenditure at the year end (2021: none).

**20 Reconciliation of net movement in funds to net cash flow from operating activities**

	2022 £	2021 £
Net movement in funds	(26,817)	(9,084)
Add back depreciation charge	34,512	33,123
Deduct interest income shown on investing activities	(223)	(7)
Decrease (increase) in stock	3,670	23,547
Decrease (increase) in debtors	2,552	44,062
Increase (decrease) in creditors	1,216	1,492
<b>Net cash used in operating activities</b>	<u>14,910</u>	<u>93,133</u>

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**21 Obsolete stock write off**

Last year a review of the stock held in the Charity's Christian Bookshop was undertaken. A significant amount of the stock was found to unsaleable due to its age, condition and obsolescence. The exact value of the stock written off cannot be identified however it was believed to be in region of £15,000.