

Registered number
514539

New Life Church Congleton
Report and Financial Statements
For the Year Ended
31 December 2023

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 (resigned 4th February 2024)
George Hurlstone
Susan Sparks
Michael Burgess
Rory Sanders (resigned 25th September 2023)
Benedict Gaddum (resigned 11th June 2023)
Linda Hurlstone
Rachel Mellor
Peter Minshull (resigned 4th February 2024)

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.



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K Salt (FC
BK Plus Li
Chartered
Adventure

Solicitors
Fiona Bruc
Justice Hd
Warringtor

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 8th April 2000 was registered with the Charity Commissioners.

Further Deeds of Variation dated 13th December 2010 authorised the change of name from New Life Christian Fellowship, Congleton to New Life Church, Congleton and 19th 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 31st 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.

Whilst we are connected and directly involved with Cheshire East Council in this respect it would appear no funds from the £1,000,000 grant from Central Government will be coming our way!

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).

New Life Church celebrated its 40th Anniversary in September, welcoming back members from past days and Dr Rob Kiff, founding member presented God's Word at the Sunday morning service.

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, health and Safety and Safeguarding. The trustees serving during the year under review were:

George Hurlstone (Secretary)

Sue Sparks

Rory Sanders (Deputy Chairman) (Resigned 25th Sept 2023)

Linda Hurlstone

Peter Minshull (Resigned 4th Feb 2024)

Rachel Mellor

Stephen Hodgkinson (Chairman)

Peter Martin

Giles Chapman (Resigned 4th Feb 2024)

Michael Burgess

Benedict Gaddum (Resigned 11th June 2023)

The trustees are empowered to appoint a treasurer to maintain the accounts and this position has been undertaken by Richard Crowder who resigned or Rory Sanders was appointed Hon Treasurer w.e.f. 1st Oct 2023 and the church overlapping period of three months.

The trustees normally meet each month, except August, to review and make matters relating to the church finances, employment, health and safety, safe protection and the general running of the centre. A full financial review shows each quarter and will be resumed in 2024. Minutes of the meetings are taken and maintained by the church administrator.

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

None of the trustees receive any financial remuneration or benefits in kind other than a contribution towards out of pocket expenses paid to S Hodgkin in the accounts.

Governance

The Church holds an Annual General Meeting and for the year under review Sunday 4th February 2024 at which a summary of income and expenditure was together with a summary of ministry reports. ***One trustee retiring by rotation himself for re-election and was duly re-elected.***

Marriages

The church centre is licensed and registered with the Superintendent Registrar for marriage ceremonies under certificate. Our Registered Number is 42430. C was conducted during the period under review.

Church Ministries

Prayer Ministry

Prayer underpins and sustains everything that takes place within and out from Church and new ministries are birthed in prayer. Regular times of corporate prayer at the centre and in Life Groups throughout the week. Individual church members 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 by miraculous healings, guidance for individual lives and new opportunities to serve the community. Regular prayer clinics are held and the church elders are available to pray for people's needs and situations.

Members of The Prayer Ministry Team are always available on Sunday morning for people after the service. The team has been expanded under the guidance of the church administrator who provides training for those joining the team.

Healing Rooms England & Wales

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

Preaching Ministry

The church Elders continue to have overall responsibility for the preaching and 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.

Four new believers were baptised on Easter Sunday.

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 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 Maria Daniels as Room lead following the retirement of Rachel Williams who has given many many years of devoted and committed service (Rachel does continue to provide support on an ad hoc basis when required). Sarah Morris took maternity leave from 6th March 2023 to 8th January 2024 and Sarah remains Deputy Manager.

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.

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.

We have seen a modest growth in numbers of the children attending, and especially those with special educational needs (SEND).

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 are held 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

This ministry has continued to go from strength to strength under the inspirational leadership of Emma Davies who is supported by a committed and energetic team including 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 and we collected over 1,100 shoeboxes.

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, Greggs and Co-op.

Regular bulletins are produced for general information.

Circa 400 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 due to cost of living increase, 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.

Church Elder Steve Hodgkinson was appointed Mayor's Chaplain following Coun. Rob Moreton's election as Mayor in May and Steve has been able to introduce prayers in the Council Chamber thanks to the Mayor.

The Mayor was also glad to receive an inscribed leather-bound copy of The Bible.

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 31st December 2023 shows a net deficit of expenditure over income of £22656(2022), £26817(2023)

The Balance Sheet reveals net assets of £880,909(2022 : £903,566)

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 Martin Hambley was appointed Health and Safety Officer and provides regular, usually weekly visits, carrying out alarm tests etc.

Major Electrical Upgrade

Following an inspection by Cornerstone Electrical we received an unsatisfactory report thereby requiring immediate attention. The Trustees are indebted to Brian Hudson who undertook extensive remedial work, replacing old defective fittings, providing additional power sources and a generally tidying up all wiring etc. A reinspection by Cornerstone has now provided a satisfactory report.

The trustees are grateful to Congleton Inclosure Trust for their generous grant of £4,000 towards funding the work.

Independent Examiners

BK Plus Ltd were appointed as independent examiners during the year and have expressed their willingness to continue in that capacity. (Our main contact is Steve Orme).

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:

17th June 2024

**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 2023, which are set out on pages 14 to 28.

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.

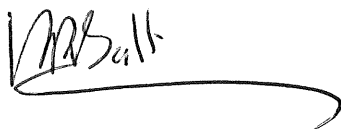
Independent examiner's statement

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:

Dated: 18th July 2024

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 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2023 Total £	2022 Total £
Income						
Incoming resources from generated funds						
Donations & Grants	2	338,414	156,424	-	494,838	450,740
Charitable activities	3	195,696	-	-	195,696	155,050
Fundraising activities	4	13,897	-	-	13,897	10,442
Investment income	5	1,362	-	-	1,362	223
<i>Total income</i>		<u>549,369</u>	<u>156,424</u>	<u>-</u>	<u>705,793</u>	<u>616,455</u>
Expenditure						
Cost of raising funds						
Fundraising	6	-	-	-	-	-
Expenditure on charitable activities:						
Ministry	8	225,953	3,696	-	229,649	205,581
Youth, children and schools outreach		101,279	-	-	101,279	90,107
Caring ministries		1,947	78,482	-	80,429	72,775
Support of missionaries and other charity donations	9	12,890	72,211	-	85,101	83,243
Nursery		134,602	26	-	134,628	109,584
Café and bookshop		97,363	-	-	97,363	81,982
<i>Total expenditure</i>		<u>574,034</u>	<u>154,415</u>	<u>-</u>	<u>728,449</u>	<u>643,272</u>
<i>Net income/(expenditure)</i>		(24,665)	2,009	-	(22,656)	(26,817)
Transfer between funds						
Gross transfers between funds	16	10,500	(10,500)	-	-	-
<i>Net movement in funds</i>		<u>(14,165)</u>	<u>(8,491)</u>	<u>-</u>	<u>(22,656)</u>	<u>(26,817)</u>
Reconciliation of funds						
Total funds brought forward		597,954	82,906	222,705	903,565	930,382
<i>Total funds carried forward</i>		<u>583,789</u>	<u>74,415</u>	<u>222,705</u>	<u>880,909</u>	<u>903,565</u>

**New Life Church Congleton
Balance Sheet
as at 31 December 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	446,501	460,406
<i>Total fixed assets</i>		<u>446,501</u>	<u>460,406</u>
Current assets			
Stock		11,965	10,221
Debtors	12	39,289	34,343
Cash at bank and in hand		424,093	421,820
<i>Total current assets</i>		<u>475,347</u>	<u>466,384</u>
Liabilities			
Creditors: amounts falling due within one year	13	40,939	23,225
<i>Net current assets</i>		<u>434,408</u>	<u>443,159</u>
<i>Total assets less current liabilities</i>		<u>880,909</u>	<u>903,565</u>
Creditors: amounts falling due after more than one year	14	-	-
<i>Net assets</i>		<u><u>880,909</u></u>	<u><u>903,565</u></u>
The funds of the charity:			
Endowment fund	15	222,705	222,705
Restricted income funds	16	74,415	82,906
Unrestricted income funds			
General funds	17	583,789	597,954
<i>Total charity funds</i>		<u><u>880,909</u></u>	<u><u>903,565</u></u>

The notes at pages 17 to 28 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:

17th June 2024

**New Life Church Congleton
Statement of Cash Flows
as at 31 December 2023**

	Notes	Total funds 2023 £	Total funds 2022 £
Net cash used in operating	20	<u>23,458</u>	<u>14,910</u>
<i>Cash flows from investing</i>			
Interest and dividends		1,362	223
Property improvement costs		-	(4,036)
Purchase of furniture and equipment		(22,547)	(12,085)
Proceeds from sale of investments		-	-
Net cash provided by investing		<u>(21,185)</u>	<u>(15,898)</u>
<i>Cash flows from financing</i>			
Repayment of borrowing		-	-
Cash inflow from new borrowings		-	-
Net cash provided by financing		<u>-</u>	<u>-</u>
Change in cash and cash		2,273	(988)
Cash and cash equivalent brought		421,820	422,808
Cash and cash equivalents carried		<u><u>424,093</u></u>	<u><u>421,820</u></u>

**New Life Church Congleton
Notes to the Financial Statements
for the year ended 31 December 2023**

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
Notes to the Financial Statements
for the year ended 31 December 2023**

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.

**New Life Church Congleton
Notes to the Financial Statements
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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.

New Life Church Congleton
Notes to the Financial Statements
for the year ended 31 December 2023

2 Donations & Grants	Unrestricted £	Restricted £	2023 £	2022 £
Gifts and donations	333,414	144,599	478,013	443,340
J H Rausing Trust - Caring ministry wages	-	8,125	8,125	-
Congleton 4 Congleton - Caring ministry grant	-	2,000	2,000	-
Plus Dane Housing - Caring ministry grant	-	1,000	1,000	-
Cheshire East - Cost of Living Grant	5,000	-	5,000	-
THIBA Ltd - LEO grant	-	200	200	-
Congleton Inclosure Trust - Equipment grant	-	500	500	-
William Dean Trust - Volunteer Manager	-	-	-	500
Neighbourly Limited Community Fund	-	-	-	2,000
Congleton Inclosure Trust - Sensory Room	-	-	-	2,000
Rotary and Childrens Trust	-	-	-	1,750
Plus Dane Grant	-	-	-	50
Ground Work UK	-	-	-	1,000
Cheshire East - Furniture Recycling Grant	-	-	-	100
	<u>338,414</u>	<u>156,424</u>	<u>494,838</u>	<u>450,740</u>

3 Income from charitable activities

	Unrestricted £	Restricted £	2023 £	2022 £
Ministry sundry income	10	-	10	500
Nursery school fees	114,279	-	114,279	85,119
Nursery sundry income	1,356	-	1,356	438
Café and bookshop income	78,808	-	78,808	67,831
Events	1,243	-	1,243	1,162
	<u>195,696</u>	<u>-</u>	<u>195,696</u>	<u>155,050</u>

**New Life Church Congleton
Notes to the Financial Statements
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4	Income from fundraising activities	Unrestricted	Restricted	2023	2022
		£	£	£	£
	Room hire	13,897	-	13,897	10,442
	Miscellaneous events and income	-	-	-	-
		<u>13,897</u>	<u>-</u>	<u>13,897</u>	<u>10,442</u>
5	Investment income	Unrestricted	Restricted	2023	2022
		£	£	£	£
	Bank interest from UK cash deposits	1,362	-	1,362	223
		<u>1,362</u>	<u>-</u>	<u>1,362</u>	<u>223</u>
6	Cost of raising funds	Unrestricted	Restricted	2023	2022
		£	£	£	£
	Fundraising:				
	Room hire support costs (note 7)	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**New Life Church Congleton
Notes to the Financial Statements
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7 Allocation of support and governance costs
Allocated on a basis consistent with the use of resources.

	Ministry £	Youth, children and schools outreach £	Caring ministries £	Support of missionaries and other charity donations £	Nursery £	Café and bookshop £	Fund raising £	2023 £	2022 £
Insurance	6,047	-	-	-	-	672	-	6,719	6,719
Heat and light	4,626	-	-	-	2,313	4,626	-	11,565	11,565
Repairs	9,016	-	-	-	1,803	1,202	-	12,021	12,022
Depreciation:									
Land and buildings	9,164	-	-	-	1,833	1,222	-	12,219	12,219
Building improvement	5,911	-	-	-	1,182	788	-	7,881	7,881
Fixtures, fittings and equipment	11,447	-	-	-	818	4,088	-	16,353	16,353
IT costs	5,521	2,123	849	-	-	-	-	8,493	8,493
Bank charges	135	-	-	-	27	18	-	180	180
Telephone	4,923	-	579	-	290	-	-	5,792	5,792
Printing and stationery	2,775	757	504	-	757	252	-	5,045	5,045
Staff costs	-	-	-	-	-	-	-	-	39,402
Governance costs	3,505	956	639	-	956	319	-	6,375	6,375
	<u>63,070</u>	<u>3,836</u>	<u>2,571</u>	<u>-</u>	<u>9,979</u>	<u>13,187</u>	<u>-</u>	<u>92,643</u>	<u>132,046</u>
Governance costs									
Legal & professional								3,075	3,075
Accounts and independent examiners fee								3,300	3,300
								<u>6,375</u>	<u>6,375</u>

New Life Church Congleton
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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 £	2023 £	2022 £
Salaries	135,126	85,555	-	-	-	41,882	-	115,341	43,045	420,949	324,981
Alpha course expenses	2,533	-	-	-	-	-	-	-	-	2,533	3,046
Preaching and Visiting Speakers	6,690	-	-	-	-	-	-	-	-	6,690	6,790
Outreach expenses	2,094	-	-	-	-	-	-	-	-	2,094	2,479
Evangelism working expenses	1,200	-	-	-	-	-	-	-	-	1,200	1,200
Evangelism outreach	3,061	-	-	-	-	-	-	-	-	3,061	1,871
Promotional	1,776	-	-	-	-	-	-	-	-	1,776	432
Mini Bus costs	1,468	-	-	-	-	-	-	-	-	1,468	1,892
Sundry expenses	10,734	-	-	-	-	-	-	-	-	17,202	15,661
School ministry	-	4,326	-	-	-	-	-	5,332	1,136	4,326	4,398
Event costs	1,094	7,562	-	-	-	-	-	-	-	8,656	4,191
Training and development	803	-	-	-	-	-	-	-	-	803	879
Grants and donations made	-	-	-	-	-	2,885	85,101	-	-	87,986	85,278
Caring ministry - Counselling	-	-	-	-	-	1,047	-	-	-	1,047	729
Caring ministry - Jubilee project	-	-	-	-	1,082	-	-	-	-	1,082	1,908
Caring ministry - Storehouse	-	-	19,471	-	-	-	-	-	-	19,471	18,447
Caring ministry - General	-	-	-	-	-	4,709	-	-	-	4,709	44
Caring ministry - Hardship fund	-	-	-	-	-	982	-	-	-	982	3,841
Caring ministry - Furniture recycling	-	-	-	5,316	-	-	-	-	-	5,316	4,835
Caring ministry - Family support	-	-	-	-	-	-	-	-	-	-	-
Caring ministry - Bereavement support	-	-	-	-	-	485	-	-	-	485	469
Nursery materials and equipment	-	-	-	-	-	-	-	3,948	-	3,948	1,981
Repairs	-	-	-	-	-	-	-	28	296	324	977
Café and bookshop supplies	-	-	-	-	-	-	-	-	38,279	38,279	33,659
Café and bookshop stationery	-	-	-	-	-	-	-	-	-	-	34
Stock write off	-	-	-	-	-	-	-	-	-	-	-
Bank charges	-	-	-	-	-	-	-	-	1,420	1,420	1,400
Support costs (Note 7)	63,070	3,836	1,285	1,285	-	-	-	9,979	13,187	92,642	121,850
	<u>229,649</u>	<u>101,279</u>	<u>20,756</u>	<u>6,601</u>	<u>1,082</u>	<u>51,990</u>	<u>85,101</u>	<u>134,628</u>	<u>97,363</u>	<u>728,449</u>	<u>643,272</u>

**New Life Church Congleton
Notes to the Financial Statements
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9 Support of missionaries and other charity donations	Unrestricted funds	Restricted funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Material grants payable by the trust:				
3 grants were made to individual missionaries (2022:2)	2,000	9,314	9,314	9,348
South African Missionary Work	-	10,900	10,900	12,599
Amic mission- Romania	-	870	870	3,295
Mali appeal	-	6,794	6,794	1,122
ICC- China	-	6,475	6,475	6,450
Carrot Tops			1,200	
Christian Aid	-	1,000	1,000	1,775
Romania children's home	-	10,022	10,022	10,522
Support to Romania -Ukrainian Refugees	-	18,607	18,607	9,022
Other small grants to charities	8,734	-	8,734	16,817
Special donations from the Church Family Fund	-	11,185	11,185	12,293
	<u>12,890</u>	<u>72,211</u>	<u>85,101</u>	<u>83,243</u>

**New Life Church Congleton
Notes to the Financial Statements
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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:

	2023	2022
Nursery staff	12	10
Coffee shop and bookshop staff	6	5
Admin staff	3	3
Youth and children's ministry	5	5
Counsellor	1	1
Cleaning	2	3
Church leadership	1	1
Volunteer manager/co-ordinator	1	1
Family Support Ministry	2	2
	<u>33</u>	<u>31</u>

The aggregate payroll costs of the above was:

	2023	2022
	£	£
Wages and salaries	398,810	345,549
Social security costs	16,108	13,736
Pension costs	6,031	5,098
Total emoluments (remuneration and taxable benefits)	<u>420,949</u>	<u>364,383</u>

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 (2022: Nil).

Transactions with trustees

Mr S N Hodgkinson MBE 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 £7,875.

Mrs J Crichton, daughter of Mr S Hodgkinson MBE and sister of Mrs R Mellor who are trustees was employed by the charity as a family support worker. The salary paid during the year amounted to £17,865.

Mrs S Wood, sister of Mrs L 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 £22,825.

Mr G Wood, brother-in-law of Mrs L 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 £15,880.

New Life Church Congleton
Notes to the Financial Statements
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11 Tangible fixed assets

	Freehold Land & Buildings £	Building Improve- ments £	Fixtures & Equipment £	Total £
Cost				
As at 1 January 2023	548,353	209,951	337,023	1,095,327
Additions	-	-	22,547	22,547
Disposals	-	-	(19,497)	(19,497)
At 31 December 2023	<u>548,353</u>	<u>209,951</u>	<u>340,073</u>	<u>1,098,377</u>
Accumulated depreciation				
As at 1 January 2023	186,411	173,008	275,502	634,921
Disposals	-	-	(19,497)	(19,497)
Charge for the year	12,218	7,881	16,353	36,452
At 31 December 2023	<u>198,629</u>	<u>180,889</u>	<u>272,358</u>	<u>651,876</u>
Net book value				
At 31 December 2023	<u>349,724</u>	<u>29,062</u>	<u>67,715</u>	<u>446,501</u>
As at 1 January 2023	<u>361,942</u>	<u>36,943</u>	<u>61,521</u>	<u>460,406</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

	2023 £	2022 £
Gift Aid accrued income	36,161	30,209
Prepayments	3,128	4,134
Sundry debtors	-	-
	<u>39,289</u>	<u>34,343</u>

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Taxation and social security	5,252	5,736
Other creditors	5,510	-
Accruals	5,899	4,910
Deferred income	24,278	12,579
	<u>40,939</u>	<u>23,225</u>

14 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Bank loan	-	-

**New Life Church Congleton
Notes to the Financial Statements
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15 Endowment funds

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

	2022	Incoming	Resources	Transfers	2023
	Balance	resources	expended	£	Balance
	£	£	£	£	£
Property fund (cost)	222,705	-	-	-	222,705
Total endowment funds	<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:

	2022	Incoming	Resources	Transfers	2023
	Balance	resources	expended	£	Balance
	£	£	£	£	£
Church building fund	983	2,513	3,496	-	-
Nursery facility improvement fund	-	226	226	-	-
Charities and missionaries fund	6,083	35,150	36,706	-	4,527
Romanian children's home	8,952	9,214	7,176	-	10,990
Ukrainian refugee support fund	9,100	9,180	17,697	-	583
Church youth fund	-	-	-	-	-
Church family fund	2,512	17,756	10,632	-	9,636
Capital grants	-	500	-	(500)	-
Caring ministry funds	-	-	-	-	-
- General	-	39,020	33,226	-	5,794
- Storehouse	54,388	37,661	40,180	(10,000)	41,869
- Furniture recycling	-	4,250	4,250	-	-
- Hardship fund	-	322	322	-	-
- Jubilee Club	-	19	19	-	-
- Dementia group	888	613	485	-	1,016
- Tools for love thy neighbour	-	-	-	-	-
	-	-	-	-	-
	<u>82,906</u>	<u>156,424</u>	<u>154,415</u>	<u>(10,500)</u>	<u>74,415</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.

**New Life Church Congleton
Notes to the Financial Statements
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17 Unrestricted funds

	2022 Balance £	Incoming resources £	Resources expended £	Transfers £	2023 Balance £
Valuation reserve (Unrealised gain)	-	-	-	-	-
Designated funds:					
Local evangelism account	-	2,994	2,994	-	-
General fund	597,954	546,375	571,040	10,500	583,789
Total unrestricted funds	<u>597,954</u>	<u>549,369</u>	<u>574,034</u>	<u>10,500</u>	<u>583,789</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.

18 Analysis of net assets between funds	Unrestricted funds	Restricted funds £	Endowment funds £	Total funds £
Fund balances as at 31 December 2023 are represented by:				
Tangible fixed assets	478,797	-	222,705	446,501
Current assets	473,594	74,415	-	475,347
Creditors:				
Amounts falling due within one year	(22,009)	-	-	(40,939)
Amounts falling due in more than one year	-	-	-	-
Total net assets	<u>583,789</u>	<u>74,415</u>	<u>222,705</u>	<u>880,909</u>

19 Commitments

There were no commitments for capital expenditure at the year end (2022: none).

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

	2023 £	2022 £
Net movement in funds	(22,656)	(26,817)
Add back depreciation charge	36,452	34,512
Deduct interest income shown on investing activities	(1,362)	(223)
Decrease (increase) in stock	(1,744)	3,670
Decrease (increase) in debtors	(4,946)	2,552
Increase (decrease) in creditors	17,714	1,216
Net cash used in operating activities	<u>23,458</u>	<u>14,910</u>

