

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2022  
for  
New Life Community Church

Daniel Sam Limited  
Chartered Accountants  
61 Plodder Lane  
Farnworth  
Bolton  
BL4 0BX

New Life Community Church

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for the Year Ended 31 March 2022

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## New Life Community Church

### Report of the Trustees for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The present charity's main objects have been to advance and promote the Christian Faith by proclaiming the doctrine, beliefs and practices of Christianity.

In support of these objectives, the main activities of the Church historically have been grouped around the areas of:

- **Meeting together** for personal and corporate support, development and worship
- **Community outreach and service:**
  - "Jugglers" - Toddler group
  - Family Games night
  - Loving Community Kidz weeks
  - Monthly Communion Service at Wharfedale View – elderly home
  - Marshall Park Football Club

Unfortunately, because of the unprecedented restrictions due to the pandemic these activities were only allowed to recommence in September 2021. We did continue to support the Bradford North Food Bank, liaising with Trinity Church in Rawdon all throughout the pandemic not only supplying food but electric, gas and other practical help.

- **Support** - giving financial and practical support locally and across the world.
- **Partnership** - links to other local churches and the wider Christian community.

##### **Public benefit**

The trustees are satisfied with the performance of the charity during the year and in planning the activities the trustees have had regard to the Charity Commission's guidance on public benefit.

## New Life Community Church

### Report of the Trustees for the Year Ended 31 March 2022

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The church and hall buildings have continued to be used through the year and provided a base for facilities for the community to hire the Church and annex building.

New Life Community Church continues to rent the Church and annex on a long term basis from the Church of England Diocese. Internal improvements have continued in the church and annex including a full rewire of the annex. Also the Annex has been redecorated in the toilets, main entrance area and kitchen. Additionally 6 new PVC windows were installed in the annex building and a new set of electric plug sockets in the main church.

New Life continues to be part of the wider Christian community. One of the ways we have done this is with our ongoing relationship with Ground Level network of churches. Meetings have once again started in person with Aireborough Churches Together. Our senior leader was voted in as Chair. Our senior leader continues to network with many other leaders and churches. Our monthly Open Space Leadership forum which encourages pastoral leaders locally and nationally and internationally has again started in person meetings.

The church has encouraged the personal growth of its members and those engaging in worship. One of the means for this encouragement has been the main Sunday worship and midweek Bible study meetings.

We are concerned about and help communities and groups around the world. This includes those who are suffering from natural disasters, environmental and economic problems, as well as those undergoing persecution.

The care shown by those attending New Life Community Church has been demonstrated by generous giving in response to specific causes. Many members of the church have given sacrificially of their time and energy to enable the church to fulfil its objectives.

The Trustees have met regularly and continued to update their policies in line with the latest good practices and Reverend Denver Thompson, our Senior Leader, has been working with and liaising closely with the Trustees. This year we have increased our outward focus into our community by the starting of Marshall Park Football which was formed in May 2021.

Our Vision and Mission continues as we Love God, Love people, and Love our town of Yeadon.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The committee has a reserves policy in order to meet its potential liabilities and has monitored and revised it as the circumstances changed. Reserves are set aside in support of the church's commitment for the long-term occupancy of the buildings and for the support of our senior leader.

In the Trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The trustees propose to maintain the charity's reserves at a level which is at least equivalent to three months' operational expenditure (Rent, Minister's Salary, Utilities). The trustees review has been done giving careful regard to its manner of operation and likely funding streams.

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on an annual basis at their Trustees meeting.

## New Life Community Church

### Report of the Trustees for the Year Ended 31 March 2022

#### **FUTURE PLANS**

In April 2020 the application to become a Charitable Incorporated Organisation (CIO) was activated although to present there has been no activity under the new charity (charity number 1189002). It has been necessary to become a CIO which is a legal format for a registered charity and enables us to enter into contracts.

Specifically it means we can hold property which is essential if we purchase the building we currently rent from the Diocese. The advantage of a CIO is it allows limited liability without having to register as a limited company. The CIO is a registered charity with the Charity Commission. Hopefully this will be the last AGM under the existing constitution.

Following this AGM once we have uploaded the necessary documentation, and providing the Diocese are in agreement, we will terminate our existing charity and become active as a CIO under the new charity.

The CIO has an updated statement of faith as well as new trustees. The new trustees will comprise of two external and three internal. The external trustees will be Pastor J Daniel-Sam from Farnworth Christian Fellowship in Bolton and Wynn James from Destiny Church in Harrogate. The internal trustees will be Carol Comrie, Denise Arnott and Rev Denver Thompson.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a constitution that was initially adopted on 21 October 1987, and achieved charity registration on 10 November 1987; the last amendment was adopted on 29 October 2002.

##### **Organisational structure**

The church is a membership organisation from which is drawn the Trustees who constitute the Church's "Charity Trustees" for the purposes of the Charities Acts and meet regularly to manage the administrative affairs of the church. The Trustees are known as "the committee".

In the present constitution, the committee comprises of two members who are elected to the office of Treasurer and Secretary of the Church and up to 12 members also elected to serve on the committee. These members are elected at the Annual General Meeting and presently serve until the conclusion of the following Annual General Meeting.

The elders of the church (including the Senior Leader) are responsible for the spiritual affairs of the Church. Elders are presently appointed from amongst the members of the church, by a Church General Meeting, on the nomination of the committee. The committee also includes those Elders of the church who are not remunerated, and do not hold any of the assets of the church.

The committee, at the first meeting after the Annual General Meeting in each year, elect one of their members as Chair, Treasurer and another member Secretary. All new trustees are given the Charity Commission information for trustees that explain the role of a trustee and what is expected of them.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

519481

##### **Principal address**

Haw Lane  
Yeadon  
Leeds  
LS19 7XQ

##### **Trustees**

Mrs D Arnott  
Mrs C J Comrie  
J Windsor  
B Bradley  
P J Robinson  
Mrs P Williams

New Life Community Church

Report of the Trustees  
for the Year Ended 31 March 2022

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Daniel Sam Limited  
Chartered Accountants  
61 Plodder Lane  
Farnworth  
Bolton  
BL4 0BX

Aug 19, 2022

Approved by order of the board of trustees on ..... and signed on its behalf by:

~~Denise Arnott~~  
Denise Arnott (Aug 19, 2022 17:13 GMT+1)

.....  
Mrs D Arnott - Trustee

Independent Examiner's Report to the Trustees of  
New Life Community Church

**Independent examiner's report to the trustees of New Life Community Church**

I report to the charity trustees on my examination of the accounts of New Life Community Church (the Trust) for the year ended 31 March 2022.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Gracian Daniel-Sam  
ACA  
Daniel Sam Limited  
Chartered Accountants  
61 Plodder Lane  
Farnworth  
Bolton  
BL4 0BX

Date: Aug 22, 2022  
Date: .....

New Life Community Church

Statement of Financial Activities  
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		50,719	33,565	84,284	65,902
Investment income	2	<u>8,498</u>	<u>-</u>	<u>8,498</u>	<u>2,256</u>
<b>Total</b>		<u>59,217</u>	<u>33,565</u>	<u>92,782</u>	<u>68,158</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Ministry		58,473	-	58,473	58,889
Mission		5,419	-	5,419	4,081
Building		-	14,083	14,083	12,749
Youth and community		-	15,271	15,271	380
<b>Total</b>		<u>63,892</u>	<u>29,354</u>	<u>93,246</u>	<u>76,099</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(4,675)</u>	<u>4,211</u>	<u>(464)</u>	<u>(7,941)</u>
<b>Transfers between funds</b>	8	<u>(221)</u>	<u>221</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(4,896)</u>	<u>4,432</u>	<u>(464)</u>	<u>(7,941)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>66,226</u>	<u>23,788</u>	<u>90,014</u>	<u>97,955</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>61,330</u></u>	<u><u>28,220</u></u>	<u><u>89,550</u></u>	<u><u>90,014</u></u>

The notes form part of these financial statements

New Life Community Church

Balance Sheet

31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	3,287	-	3,287	4,178
<b>CURRENT ASSETS</b>					
Cash at bank		58,594	28,220	86,814	85,957
<b>CREDITORS</b>					
Amounts falling due within one year	7	(551)	-	(551)	(121)
<b>NET CURRENT ASSETS</b>		<u>58,043</u>	<u>28,220</u>	<u>86,263</u>	<u>85,836</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>61,330</u>	<u>28,220</u>	<u>89,550</u>	<u>90,014</u>
<b>NET ASSETS</b>		<u>61,330</u>	<u>28,220</u>	<u>89,550</u>	<u>90,014</u>
<b>FUNDS</b>	8				
Unrestricted funds				61,330	66,226
Restricted funds				<u>28,220</u>	<u>23,788</u>
<b>TOTAL FUNDS</b>				<u>89,550</u>	<u>90,014</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
Aug 19, 2022..... and were signed on its behalf by:

  
Denise Arnott (Aug 19, 2022 17:13 GMT+1)  
.....  
Mrs D Arnott - Trustee

  
Patricia Williams (Aug 16, 2022 16:39 GMT+1)  
.....  
Mrs P Williams - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment and furniture - 20% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2. INVESTMENT INCOME**

	31.3.22	31.3.21
	£	£
Rents received	8,498	2,223
Deposit account interest	-	33
	<u>8,498</u>	<u>2,256</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**4. STAFF COSTS**

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

	31.3.22	31.3.21
Ministry	<u>1</u>	<u>1</u>

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

**5. INDEPENDENT EXAMINER'S REMUNERATION**

During the period £550 was payable to the Independent Examiner to assist with the final preparation of the accounts and the independent examination.

**6. TANGIBLE FIXED ASSETS**

	Equipment and furniture £
<b>COST</b>	
At 1 April 2021	31,781
Additions	<u>380</u>
At 31 March 2022	<u>32,161</u>
<b>DEPRECIATION</b>	
At 1 April 2021	27,603
Charge for year	<u>1,271</u>
At 31 March 2022	<u>28,874</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>3,287</u>
At 31 March 2021	<u>4,178</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other creditors	<u>551</u>	<u>121</u>

8. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	66,226	(4,675)	(221)	61,330
<b>Restricted funds</b>				
Restricted fund	23,788	4,211	221	28,220
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>90,014</u>	<u>(464)</u>	<u>-</u>	<u>89,550</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	59,217	(63,892)	(4,675)
<b>Restricted funds</b>			
Restricted fund	33,565	(29,354)	4,211
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>92,782</u>	<u>(93,246)</u>	<u>(464)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	71,112	(4,886)	66,226
<b>Restricted funds</b>			
Restricted fund	26,843	(3,055)	23,788
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>97,955</u>	<u>(7,941)</u>	<u>90,014</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	58,084	(62,970)	(4,886)
<b>Restricted funds</b>			
Restricted fund	10,074	(13,129)	(3,055)
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>68,158</u>	<u>(76,099)</u>	<u>(7,941)</u>

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

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	71,112	(9,561)	(221)	61,330
<b>Restricted funds</b>				
Restricted fund	26,843	1,156	221	28,220
	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>97,955</u>	<u>(8,405)</u>	<u>-</u>	<u>89,550</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	117,301	(126,862)	(9,561)
<b>Restricted funds</b>			
Restricted fund	43,639	(42,483)	1,156
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>160,940</u>	<u>(169,345)</u>	<u>(8,405)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**10. FIRST YEAR ADOPTION**

Prior to this year the charity prepared receipts and payments accounts as permitted under s133 of the Charities Act 2011. This is the first year that the charity has adopted FRS 102 and the changes to the funds on transition are explained further in the following sections.

New Life Community Church

Reconciliation of Income and Expenditure  
for the Year Ended 31 March 2021

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		65,902	-	65,902
Investment income		<u>2,256</u>	<u>-</u>	<u>2,256</u>
<b>Total</b>		68,158	-	68,158
 <b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Ministry	1, 2	59,917	(1,028)	58,889
Mission		4,081	-	4,081
Building		12,749	-	12,749
Youth and community		380	-	380
		<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>		77,127	(1,028)	76,099
		<u>          </u>	<u>          </u>	<u>          </u>
		<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(8,969)</u>	<u>1,028</u>	<u>(7,941)</u>

New Life Community Church

Reconciliation of Funds

At 31 March 2021

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
<b>FIXED ASSETS</b>				
Tangible assets	1	-	4,178	4,178
<b>CURRENT ASSETS</b>				
Debtors		-	-	-
Cash at bank and in hand		<u>85,957</u>	<u>-</u>	<u>85,957</u>
		85,957	-	85,957
<b>CREDITORS</b>				
Amounts falling due within one year	2	-	(121)	(121)
		<u>-</u>	<u>(121)</u>	<u>(121)</u>
<b>NET CURRENT ASSETS</b>		<u>85,957</u>	<u>(121)</u>	<u>85,836</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>85,957</u>	<u>4,057</u>	<u>90,014</u>
<b>NET ASSETS</b>		<u>85,957</u>	<u>4,057</u>	<u>90,014</u>
<b>FUNDS</b>				
Unrestricted funds		62,169	4,057	66,226
Restricted funds		<u>23,788</u>	<u>-</u>	<u>23,788</u>
<b>TOTAL FUNDS</b>		<u>85,957</u>	<u>4,057</u>	<u>90,014</u>

**Notes to the reconciliation of funds:**

Explanation of changes to previously reported funds:

1. Recognition of the charity's furniture and equipment as though they had been accounted for previously under the historical cost convention.
2. Recognition of the charity's accruals.

New Life Community Church

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Freewill offerings	38,973	39,779
Special offerings	891	495
Gift aid	9,091	11,448
Donations to building fund	13,670	7,840
Youth and community donations	19,895	2,234
Miscellaneous income	390	2,666
Open space forum	<u>1,374</u>	<u>1,440</u>
	84,284	65,902
<b>Investment income</b>		
Rents received	8,498	2,223
Deposit account interest	<u>-</u>	<u>33</u>
	<u>8,498</u>	<u>2,256</u>
<b>Total incoming resources</b>	92,782	68,158
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	31,200	30,172
Rent	9,000	10,500
Insurance	612	590
Light and heat	5,290	5,508
Telephone	729	1,020
Postage and stationery	129	-
Sundries	1,418	3,669
Travel	353	102
Gifts to guest speakers	3,160	300
Tithes and special offerings	6,619	4,081
Open space forum	1,333	1,265
Building repairs	14,083	12,829
Cleaning	190	277
Grounds maintenance	11	163
IT maintenance	1,101	661
Refreshments	274	107
Evangelism	100	1,500
Youth and community	15,271	380
Training and development	479	-
Depreciation	<u>1,272</u>	<u>2,855</u>
	92,624	75,979
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	622	120

This page does not form part of the statutory financial statements

New Life Community Church

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	<u>£</u>	<u>£</u>
Total resources expended	<u>93,246</u>	<u>76,099</u>
<b>Net expenditure</b>	<u><u>(464)</u></u>	<u><u>(7,941)</u></u>