

New Life Ministries

Trustees' Annual report and Statement of Receipts and Payments and Assets and Liabilities

Year ended 31 May 2021

Charity number 100957

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References and administrative details

Year ended 31 May 2021

Charity Name: New Life Ministries

Charity Registration Number: 100957

Contact Address: 20 Lowtown Road, Waringstown, Craigavon, County Armagh

Trustees

M Collett
J McKinney
N Hart

Independent Examiner

Barry Thompson and Company
Chartered Accountants and Registered Auditors
76-78 Church Street
Portadown
BT62 3EU

Bankers

Santander
Bootle
Merseyside
L30 4GB

Trustees' Annual Report for the year ended 31 May 2021

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for New Life Ministries Trust for the year ended 31 May 2021.

Objectives and Activities**Charitable Purpose**

1. To advance the Christian Faith in accordance with the statement of beliefs appearing in the schedule of our governing document.
2. To relieve persons who are in conditions of need, hardship or distress or who are aged or sick, locally or internationally.

Our activities include:

- Public worship.
- Teaching of Christian doctrine.
- Pastoral care and support of individuals.
- Provide training and research resources to persons interested in the Christian faith.
- Provide support to other organisations of similar aim through work teams and ministry teams both locally and internationally.
- Provide support to individual Christian workers.
- Produce, publish, distribute, sell and/or give away Christian literature in various media formats.

Achievements, Performance & Public Benefit

Our public benefit is to the general public, primarily in Northern Ireland but also internationally through collaboration with other similar organisations. Our aim is to exclude no-one.

On Purpose 1 - To advance the Christian faith. Direct benefits which flow from this purpose is the provision to the public of a place of worship. Additionally, it promotes the cultivation of good moral values and provides a sense of well being. There is an indirect benefit to the community in general when these values are promoted by individuals encouraging good citizenship.

How the benefit is demonstrated

1. The benefit is demonstrated by regular feedback from the public who use our services
2. The benefit is demonstrated by the continued support and donations to the charity by those who use our services
3. The benefit is demonstrated by independent research that supports the view that those who practice a religion make better citizens, are more likely to be active in their community and more likely to volunteer. Example – Demos, 2012, Faithful Citizens.

Who the beneficiaries are

1. The major beneficiaries are the general public in Northern Ireland.
2. Minor beneficiaries are the general public in France and Spain. Any harm or private benefit this purpose does not lead to harm. This purpose provides no private benefit.

On Purpose 2 - To relieve persons who are in conditions of need, hardship or distress or who are aged or sick, locally or internationally. Direct benefits which flow from this purpose include the reduction of need, hardship and distress. Indirect benefits include the reduction of stress to individuals, the easing of financial hardship and in a wider sense, a general positive contribution to society.

How the benefit is demonstrated

1. The benefit is demonstrated by direct feedback from those who have been helped at a local level.
2. The benefit is demonstrated by the feedback and reports of those organisations to which we make donations on an international level. Example – Disasters Emergency Committee (DEC)

Who the beneficiaries are

1. Individuals or groups of people from the general public in Northern Ireland who are known to be in some form of need, hardship or distress.
2. Individuals or groups of people internationally who are known to be in some form of need, hardship or distress. Any harm or private benefit this purpose does not lead to harm. This purpose provides no private benefit.

Trustees' Annual Report for the year ended 31 May 2021 (continued)**The charity's classifications**

The advancement of religion

The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

Who the charity helps

General public

How the charity works

Relief of poverty

Religious activities

Welfare/benevolent

Financial Review

The charity's main source of income are contributions through weekly freewill offerings.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the statement of receipts and payments and statement of assets and liabilities in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland with Income of less than £250,000 requires the trustees to prepare a statement of receipts and payments and a statement of assets and liabilities for each financial year.

The trustees are responsible for keeping accounting records that are sufficient to show and explain the club's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the club. They are also responsible for safeguarding the assets of the club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on Behalf of the Trustees

N Hart

Date: 25 March 2022

Independent examiner's report to the charity trustees of New Life Ministries Trust

I report on the accounts of New Life Ministries Trust for the year ended 31 May 2021, which are set out on pages 6 to 9.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act.
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Barry Thompson
for and on behalf of Barry Thompson and Company
Chartered Accountants and Statutory Auditors
76-78 Church Street
Portadown
BT62 3EU

Date: 25 March 2022

Receipts and Payments Account for the year ended 31 May 2021

	Unrestricted funds	Restricted funds	Endowment funds	Total 2021	Total 2020
	£	£	£	£	£
Receipts					
Donations and Gifts	10,037	-	-	10,037	10,809
Total Receipts	<u>10,037</u>	<u>-</u>	<u>-</u>	<u>10,037</u>	<u>10,809</u>
Payments					
Charitable donations	4,800	-	-	4,800	5,644
Administration costs	6,104	-	-	6,104	4,907
Total Payments	<u>10,904</u>	<u>-</u>	<u>-</u>	<u>10,904</u>	<u>10,551</u>
(Deficit) Excess of Receipts over Payments For the Year	<u>(867)</u>	<u>-</u>	<u>-</u>	<u>(867)</u>	<u>258</u>
Net Movement in Funds					
Fund balances brought forward at 1 June 2020	<u>8,213</u>	<u>-</u>	<u>-</u>	<u>8,213</u>	<u>7,955</u>
Fund balances carried forward at 31 May 2021	<u>7,345</u>	<u>-</u>	<u>-</u>	<u>7,345</u>	<u>8,213</u>

On behalf of the Trustees

N Hart

Date: 22 March 2022

Statement of Assets and Liabilities as at 31 May 2021

	2021	2020
	£	£
Current Assets		
Debtors	-	-
Cash at bank and in hand	7,345	8,213
	-----	-----
Creditors— Amounts falling due within one year	-	-
	-----	-----
Net Current Assets	7,345	8,213
	-----	-----
Net Assets	7,345	8,213
	=====	=====
Unrestricted Funds		
General funds	7,345	8,213
	-----	-----
Total Funds	7,345	8,213
	=====	=====

These accounts have been prepared in accordance with the General Directions given by the Charity Commissions.

The financial statements on pages 6 to 7 were approved and authorised for issue by the trustees on 25 March 2022 and signed on their behalf by

N Hart

Date: 25 March 2022

Charity Number 100957

Notes to the Financial Statements
Year ended 31 May 2021

1. Accounting Policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP).

(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

Investment income and gains are allocated to the appropriate fund.

(c) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

(d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of the head count.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Notes to the Financial Statements (Continued)
Year ended 31 May 2021

2.	Receipts		2021	2020
			£	£
	Donations and Gifts		10,037	10,809
			-----	-----
			10,037	10,809
			=====	=====
3.	Charitable Donations		2021	2020
			£	£
	Donations and Gifts		4,800	5,644
			-----	-----
			4,800	5,644
			=====	=====
3.	Administrative costs		2021	2020
			£	£
	Rent		2,600	2,600
	Water Rates		491	-
	Insurance		1,453	1,316
	Heat and Light		341	440
	Repairs		120	418
	Stationery and Computer		129	23
	Accountancy		960	-
	Others		10	110
			-----	-----
			6,104	4,907
			=====	=====

3. Transactions with the Trustees

No trustees or a person relating to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.