

Charity number: 1101648  
Company number: 4976143

# **The Newland Christian Trust**

## **Directors' Report and Financial Statements**

**31st December 2019**

# The Newland Christian Trust

<b>Contents</b>	<b>Page</b>
Legal and administrative details	2
Directors' Report	3-5
Independent Examiner's Report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9-10

# The Newland Christian Trust

## Legal and Administrative Details

For the year ended 31st December  
2019

**Registered Office:** 552, Beverley Road  
Hull  
HU6 7LG

**Bankers:** HSBC Bank plc  
3-4 Jameson Street  
Hull  
HU1 3JX

**Solicitors:** Edward Connor  
Solicitors  
49-51 East Road  
Hoxton  
London  
N1 6AH

**Independent Examiner:** Mr D Dodgson F.C.A.  
Dodgson & Co  
Chartered Accountants  
The Meredith Building  
23-33 Reform Street  
Hull  
HU2 8EF

## **The Newland Christian Trust**

### **Directors' Report for the year ended 31<sup>st</sup> December 2019**

#### **Responsibilities of the board of directors**

Company law requires the board of directors to prepare financial statements for each financial year which give a true and fair view of the Charity's state of affairs as at the end of the year and of its incoming resources and application of resources including income and expenditure for the financial year.

In preparing those financial statements, the board of directors should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The board of directors is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Acts 2006. The board of directors is also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Activities, achievements and public benefit**

The activity of the Charity is determined by the objects under which it was established. These are:

For the advancement of the Christian religion in accordance with the teaching of the Church of England as enshrined in its historical formularies the Thirty-nine Articles of religion and the Catholic Creeds as contained in the Book of Common Prayer in particular, but without prejudice to the generality of the foregoing by providing and assisting in the provision of funding facilities and buildings to facilitate the mission of the Parish of St. John Newland, Hull.

During the year under review the Charity has fulfilled these objectives in three main ways in order to carry out the Charity's aims for the public benefit.

Firstly, through financial support of men and women engaged in work for the parish of St John Newland and for assistance for the training of ministry workers.

Secondly, through the provision of the Newland Christian Centre at 552 Beverley Road, Hull for the main, but not exclusive use of the parish of St John Newland.

This assistance has supported St John Newland in undertaking work with children, students and other adults of all ages and backgrounds. These activities are open to anyone who wishes to participate, aimed at improving their spiritual and social welfare. The Newland Christian Centre is used by many groups from St John Newland and by external users from the local community. The Centre has access and facilities for users with disabilities.

Finally, during 2019 the renovation of 548-550 Beverley Road, Hull has been completed. The new centre is now available for gospel-centred youth activity along with regular church services as and when required. These facilities are of an exceptionally high standard and provide us with many opportunities for the furtherance of the gospel as we move forward as a church in 2020.

## **The Newland Christian Trust**

### **Directors' Report for the year ended 31st December 2019 (continued)**

#### **Support and Parish Workers**

During the period the Charity received grants from charitable trusts together with individuals' donations to enable financial support to be given to St John's Parish staff team members for work with families, children and adults of all ages. Financial support has also been given to members of the student ministry team and the technical ministry assistant. A part-time manager and a cleaner supervise the day to day organisation and maintenance of The Newland Christian Centre.

#### **Grant making policy**

The board of directors, whenever possible, consider favourably the providing of grants to those individuals engaged in parish ministry work at St John Newland or those still linked with the church and who require support, both in the home mission field and overseas.

The Charity has received donations where requests have been made for support for specific activities. The Trustees have been able to respond positively to these requests.

#### **Members of the Board of Directors**

Members of the board of directors, who are trustees for the purpose of Charity Law, who served throughout the period were:

Mr Vivian Whitton, Chairman

Mrs Kerry Gregg, Secretary

Mr Allan Smith, Treasurer (Resigned 10/9/2019)

Mr Timothy Mitchell

Mrs Penelope Darmody

Mr Gareth Cresswell

Mr Abraham Overvoorde

#### **Observers at the Directors' Board Meetings**

Revd Melvin Tinker      Revd Scott McKay

Mr Alec J. T. Wright      Dr Martin Reynolds

At their meeting held on 9th March 2010 the directors agreed to take advantage of the Companies Act 2006 section 288(2) provision for the Trust to no longer hold an annual general meeting. Accounts and reports will be provided at informal meetings each year and advance notification will be given to members.

Mrs Kerry Gregg

Secretary

## **The Newland Christian Trust**

### **Directors' Report for the year ended 31st December 2019 (continued)**

#### **Results**

The statement of Financial Activities on page 6 shows net incoming unrestricted resources for the period of £14,422. Adding this to the transfer of building costs of £57,407 and the balance brought forward of £712,892 gives total funds to carry forward at 31st December 2019 of £784,741.

The restricted fund shows net outgoing resources of £20,043 which added to the balance brought forward of £142,347 and deducting the transfer of building costs of £57,407 gives funds to carry forward of £64,897.

#### **Reserves Policy**

The trustees have decided that they need to hold sufficient funds to be able to give supported workers advance notice of six months that their funding would cease. In addition to this, an amount of £5,000 should be held to cover future building repairs.

#### **Investment Policy**

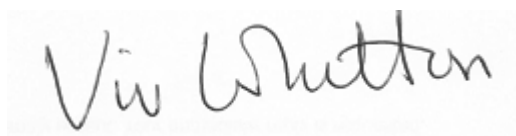
In order to maximise interest returns and to minimise any investment risk, the bulk of the Charity's cash resources are deposited with the Central Board of Finance of the Church of England whose current average interest payable is 0.7% per annum.

#### **Risk Review**

The board of directors has conducted its own review of the major risks to which the Charity is exposed and appropriate systems and controls have been implemented to mitigate those risks.

In particular internal risks are minimised by the establishing of procedures for the authorisation of all transactions and projects and to ensure consistent quality of service for all operational aspects of the Charity.

#### **On behalf of the Board**

A handwritten signature in black ink that reads "Viv Whitton". The signature is written in a cursive style and is positioned above a light grey rectangular box.

**Mr Vivian Whitton**

**Chairman**

### **Independent examiner's report to the Trustees of the Newland Charitable Trust**

This independent examiner's report on the accounts of the Newland Charitable Trust for the year ended 31<sup>st</sup> December 2019, which are set out on pages 6 to 9, is in respect of an examination carried out under Section 145 of the Charities Act 2011 ("the Charities Act").

### **Respective responsibilities of the trustees and the independent examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under Section 144(2) of the Charities Act and that an independent examination is needed.

It is my responsibility to

- a) examine the accounts under section 145 of the Charities Act;
- b) follow the procedures laid down by the General Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act; and
- c) state whether any particular matters have come to my attention.

### **Basis of independent examiner's statement**

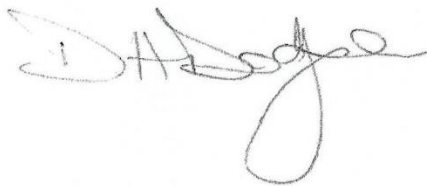
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking any explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 130 of the Act; and
  - to prepare accounts which accord with those accounting records have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D H Dodgson BA FCA  
Chartered Accountant  
The Loft  
21 Elveley Drive  
West Ella  
HU10 7RT



12<sup>th</sup> October 2020

<b>The Newland Christian Trust</b>					
<b>Statement of Financial Activities</b>					
		Unrestricted	Restricted	Total	Total
	Note	funds	funds	funds	funds
		£	£	2019	2018
		£	£	£	£
<b>Incoming resources</b>					
Donations & Gifts by individuals		204,338	187,239	<b>391,577</b>	<b>357,383</b>
Tax Reclaimed		43,565	21,390	<b>64,955</b>	<b>70,561</b>
Donations & Gifts from trusts		0	37,077	<b>37,077</b>	<b>700</b>
Legacies		0	0	<b>0</b>	<b>0</b>
<b>Income from activities for generating funds</b>					
Rent received		1,931	0	<b>1,931</b>	<b>2,868</b>
<b>Investment Income</b>					
Bank and deposit fund interest		2,938	0	<b>2,938</b>	<b>1,207</b>
<b>Other Income</b>					
Reduction in long term loan		0	0	<b>0</b>	<b>0</b>
<b>Total incoming resources</b>		<b>252,772</b>	<b>245,706</b>	<b>498,478</b>	<b>432,719</b>
<b>Resources expended</b>					
Grants and Donations	4	197,589	15,748	<b>213,337</b>	<b>206,849</b>
Running costs	5	11,373	0	<b>11,373</b>	<b>15,048</b>
Staff Costs	6	10,371	0	<b>10,371</b>	<b>10,088</b>
Governance	7	3,905	0	<b>3,905</b>	<b>755</b>
Depreciation	8	15,092	0	<b>15,092</b>	<b>12,058</b>
Professional Fees (Building Project)		0	20,370	<b>20,370</b>	
Building Renovation		0	229,631	<b>229,631</b>	
<b>Total resources expended</b>		<b>238,330</b>	<b>265,749</b>	<b>504,079</b>	<b>244,798</b>
<b>Net movement in funds</b>		<b>14,442</b>	<b>-20,043</b>	<b>-5,601</b>	<b>187,921</b>
<b>Transfer: cost of building</b>		<b>57,407</b>	<b>-57,407</b>	<b>0</b>	<b>0</b>
<b>Fund balance brought forward</b>		<b>712,892</b>	<b>142,347</b>	<b>855,239</b>	<b>667,318</b>
<b>Fund balances carried forward</b>		<b>784,741</b>	<b>64,897</b>	<b>849,638</b>	<b>855,239</b>
The notes on pages 9 and 10 form part of these financial statements					



<b>The Newland Christian Trust</b>		<b>at 31st December 2019</b>			
<b>Balance Sheet</b>					
		Unrestricted	Restricted	<b>2019</b>	2018
	Note	funds	funds	<b>Total</b>	Total
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	8	551,897	0	<b>551,897</b>	509,582
<b>Current assets</b>					
Debtors	9	35,093	13,027	<b>48,120</b>	24,998
Cash at bank and in hand		224,801	51,870	<b>276,671</b>	360,409
		<b>259,894</b>	<b>64,897</b>	<b>324,791</b>	<b>385,407</b>
<b>Creditors: amounts falling due within one year</b>					
Loan Repayable	10	13,000	0	<b>13,000</b>	13,000
Creditors		1,050	0	<b>1,050</b>	750
		<b>14,050</b>		<b>14,050</b>	<b>13,750</b>
<b>Net current assets</b>		<b>245,844</b>	<b>64,897</b>	<b>310,741</b>	<b>371,657</b>
<b>Total assets less current liabilities</b>		<b>797,741</b>	<b>64,897</b>	<b>862,638</b>	<b>881,239</b>
<b>Loan repayable after more than one year</b>		<b>13,000</b>	<b>0</b>	<b>13,000</b>	<b>26,000</b>
<b>Net assets</b>		<b>784,741</b>	<b>64,897</b>	<b>849,638</b>	<b>855,239</b>
<b>Income Funds</b>					
Unrestricted Funds		784,741	0	<b>784,741</b>	712,892
Restricted Funds		0	64,897	<b>64,897</b>	142,347
		<b>784,741</b>	<b>64,897</b>	<b>849,638</b>	<b>855,239</b>

The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year. The members have not required the company to obtain an audit of its financial statements for the 12 months ended 31st December 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) Ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of the profit or loss for each financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board on

12/10/2020

## **The Newland Christian Trust**

### **Notes to the Financial Statements for the year ended 31st December 2019**

#### **1. Accounting policies**

The financial statements have been prepared under the historical cost basis and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006, and following the recommendations in Accounting and Reporting by Charities: SORP issued in 2005

##### **a) Donations and similar incoming resources**

Donations are accounted for when they are received. For legacies entitlement is the date of the Charity being notified of an impending distribution or the legacy being received.

##### **b) Expenditure**

Expenditure is accounted for under the accruals concept. Resources expended are allocated to the particular activity where the cost relates directly to the activity.

##### **c) Investment income**

Investment income is included in the Statement of Financial Activities (SOFA) in the year it is received.

##### **d) Tangible fixed assets**

Tangible fixed assets are stated in the balance sheet at cost less depreciation, which is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value over its useful life.

Freehold buildings 2% on cost. Fixtures, fittings, office equipment and motor vehicles 20% on cost.

##### **e) Taxation**

The charitable company is exempt from taxation under Section 505(1) ICTA as an approved Charity.

##### **f) Unrestricted funds**

Unrestricted funds are donations and other incoming resources available or generated for the objectives of the Charity without further specified purpose and are available as general funds.

##### **g) Restricted funds**

Restricted funds are those given to the Charity to be used for a specific purpose which can only be used for that purpose (all appeals indicate that if the purpose is achieved surplus funds become unrestricted).

#### **2. Taxation**

The Trust is a UK registered Charity, number 1101648. All the Charity's income is applied to its charitable objectives and the Charity is, therefore, exempt under current legislation from most taxation.

#### **3. Value Added Tax**

The Charity is registered for Value Added Tax purposes.

#### **4. Grants and donations**

During the period, 74 grants amounting in value to £213,337 (2018 £206,849) were paid to 18 individuals and groups to support them in their ministry work.

<b>The Newland Christian Trust</b>						
<b>Notes to the Financial Statements</b>			<b>Year ended 31st December 2019</b>			
<b>5. Running Costs</b>		Unrestricted	Restricted	<b>2019</b>	<b>2018</b>	
Vehicle running costs		1,327	0	<b>1,327</b>	<b>511</b>	
Utilities and insurance		6,718	0	<b>6,718</b>	<b>9,645</b>	
Repairs and renewals		1,224	0	<b>1,224</b>	<b>2,515</b>	
Other		2,104	0	<b>2,104</b>	<b>2,377</b>	
		<u>11,373</u>	<u>0</u>	<b>11,373</b>	<b>15,048</b>	
<b>6. Staff costs</b>				<b>2019</b>	<b>2018</b>	
Wages and salaries				<b>10,371</b>	10,088	
				<b>10,371</b>	<u>10,088</u>	
The average number of employees, analysed by function was:				2	2	
<b>7 Governance</b>						
Independent Examination				1055	755	
Legal fees				2850		
				<b>3,905</b>	<u>755</u>	
<b>8 Tangible fixed assets</b>			<b>Freehold</b>	<b>Furniture</b>	<b>Minibus</b>	
			<b>Property</b>	<b>&amp; fittings</b>		<b>Total</b>
			<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost:</b>						
As at 31 December 2018			591,457	<b>22,566</b>	10,250	624,273
Additions for the year			57,407	<b>0</b>	0	57,407
			<u>648,864</u>	<b>22,566</b>	10,250	<u>681,680</u>
<b>Depreciation:</b>						
As at 31 December 2018			90,910	<b>22,501</b>	1,280	114,691
Charge for the year			12,977	<b>65</b>	2,050	15,092
			<u>103,887</u>	<b>22,566</b>	3,330	<u>129,783</u>
<b>Net book value</b>						
At 31st December 2019			<u>544,977</u>	<u>0</u>	6,920	<u>551,897</u>
At 31st December 2018			<u>500,547</u>	<u>65</u>	8,970	<u>509,582</u>
<b>9 Debtors</b>				<b>2019</b>	<b>2018</b>	
				<b>£</b>	<b>£</b>	
Tax recoverable				<b>45,436</b>	22,159	
Other debtors				<b>1,446</b>	125	
Prepayments				<b>1,238</b>	2,714	
				<b>48,120</b>	<u>24,998</u>	
<b>10 Creditors</b>						
Legal & Professional				<b>1,050</b>	<b>755</b>	