

New Life Church  
Biggin Hill

## Report and Accounts

year ended 5 April 2020

stewardship<sup>®</sup>

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**NEW LIFE CHURCH BIGGIN HILL**  
**CHARITY INFORMATION**  
**FOR THE YEAR ENDED 5 APRIL 2020**

<b>Trustees</b>	J Chambers N Hardwick J Price T Stirk G Wales D White S Turner
<b>Key Staff - Church Elders</b>	S Turner G Wales D White (resigned 21 July 2019)
<b>Governing Document</b>	CIO - Constitution dated 12 December 2016
<b>Charity Registration Number</b>	1172916
<b>Principal Address</b>	Main Road Biggin Hill TN16 3BB
<b>Independent Examiner</b>	Stephen Mathews FCA Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	National Westminster Bank plc Station Rd, Paddock Wood Tonbridge TN12 6EP

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The trustees have pleasure in submitting the Report and Accounts for the period 6<sup>th</sup> April 2019 to 5<sup>th</sup> April 2020.

Our main objectives as a church and a charity are to promote the Christian Faith in Biggin Hill, the UK and in other Countries around the world.

Our Vision – is to make known to the local community, the Love of Christ and the Grace of God demonstrated in the life, death and resurrection of Jesus Christ.

Our strategy in achieving these objectives continues by:

- Gathering together ordinary people from any background, any situation, any age group.
- Restoring New Testament principles via education, evangelism, caring for our local community and for our own within the Church.
- Being a community committed to love and care for each other and to bring blessing to the area in which we live as we have been taught in The Bible.
- Engaging members of the church to serve. We are blessed to have many unpaid volunteers who choose to serve our community without recognition. They lend their time and often their equipment freely giving to our wonderful community in "salt and light" by praying, visiting the sick, training others, organising worship and in administration. The value and number of hours that these volunteers give is not quantifiable. We feel that it is the work of every member of our church whether employed or not that showing the unconditional love of Christ through good deeds has a positive effect on our community.
- Contributing financially-The financial resources of the church are given by the members and their private assets are regularly used in the work of the church.

Public Benefit In undertaking the planning of the many activities undertaken during this year, we have taken into account the Charities Commission guidance on public benefit and in particular in relation to the guidance relating to the advancement of religion. We have sought to ensure that all our activities are available and open to all within the community in which we serve, both in the provision of services of worship and in provision of community activity and support.

#### Structure, Governance and management

The charity is a member of the Evangelical Alliance and the Baptist Union and is established within Regions Beyond - part of the Newfrontiers family of Churches. Directions relating to the

charity are made by the Trustees in consultation with the Elders, who are responsible for governing the life and teaching of the church. Day to day decisions on expenditure and activities are decided by the staff and volunteers in charge of different areas of the church, with budgets set and monitored by the Trustees. In general, the responsibility for appointment of Trustees rests with the Elders. New Trustees are primarily selected from the members of the church and from leaders of other local churches sharing the same vision, since this means the Trustee body is wholeheartedly involved in seeing the mission of the church worked out in practice. On being appointed, new Trustees will spend time with the existing Trustees to ensure they understand their responsibilities and the legal and financial framework in which the church operates.

Responsibilities of trustees under charity law -The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. (United Kingdom Generally Accepted Accounting Practice)

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

- I select suitable accounting policies and apply them consistently;
- I observe the methods and principles in the Charities SORP;
- I make judgements and estimates that are reasonable and prudent;
- I state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- I prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are 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

#### Acknowledgement

The Trustees extend their thanks for the hard work and faithful service of the Elders and those who served during the year in many different ways, particularly to the staff, who have, once again, served the community of the Church. They also express their gratitude for the generosity of those supporting the objectives and vision of the Church.

### Recruitment of staff

In December 2019 our Church Administrator retired after many years of faithful work. The two interns took on the majority of her work until their departure in Autumn 2019.

One of the interns after their internship finished became employed as a full time member of administrative staff.

The trustees agreed to offer employment to Jordan Brown. He was subsequently employed from 1 August 2019 on a two year fixed term contract for the purpose of church leadership. Rebecca Brown, his wife, proposed to serve the church for 1 day per week in her spare time, as circumstances allow.

### Priorities Identified in 2019

- 1) Looking at the way our interns have had such a beneficial effect on our church and how we can develop the pathway for new interns.
- 2) Change of use for certain parts of the building now that the Preschool is not operational.
- 3) Looking at ways of encouraging children in the community with the redevelopment of the Kidzclub.
- 4) Updating the social media for the church and upgrading the website.
- 5) Seeking to become more aware of the needs of our community and to respond to those needing help e.g. further developing links with the foodbank.

### Progress made on these priorities:

1) Message from Jordan Brown. *"In January of 2019, my wife and I clearly felt the call of God in response to a call from our wider church family to lay down (at least) my career and train in pursuit of what God was calling us to. After discussion with Simon (our church leader) an offer of fixed-term, full-time employment was offered. This would allow me to put aside my career and study, train and be mentored to develop the character and skills necessary to move into church leadership. I am grateful for the support of New Life Church, its trustees and the training and opportunity given to me. I am very much looking forward to what God has in store."*

2) Staff offices have been moved to the rear of the building now that there is no Preschool. The office at the front of the building is now a meeting room. The prayer room has been set up and is now a permanent upstairs room. New doors on the entrance and rear of the building mean better security and a video door bell system was installed so that constant access is maintained. The main hall was redecorated with a map of the world reminding us of all the churches throughout the "Regions Beyond" scope.

3) Jordan Brown has been very involved in setting up the Kidz\_Klub. *"A term-time children's club has been a staple of New Life Church's outreach for decades. Within the last few*

*years that had, unfortunately, waned. However, with a fresh zeal and vision, we launched our Kidz Klub in the summer of 2019. In our family of churches, there is a model called Kidz Klub that aims through short lessons, games and encouragement to share the good news of Jesus Christ. Advertising was produced in the way of leaflets dropped into the community and through social media. We, of course, had the steady attendance of the children from our church families. But, as with all of our outreach work, we intend to bridge to our local community. We were greatly encouraged that a number of children from outside the church attended in the summer. Our daily average would be around 15 with some days reaching a maximum of 30 children in attendance. The Kidz Klub model is rigid in its format but flexible in its application. This gave us the freedom to teach the Bible stories we felt relevant and to play the games we felt would be the most fun!"*

4) A brand-new website was launched in early 2020 which is much easier to navigate. It now has links to all the Sunday sermons and gives information on all areas of our church from worship to giving to serving. The social media sites on Twitter and Facebook were also given a makeover just in time for COVID lockdown in March 2020 when online streaming of the Sunday service was quickly introduced and a new daily "10 at 10" was developed - ten minutes of prayer, encouragement, wisdom and togetherness.

5) The foodbank has been in our hearts for some time and with the help of local shops donating regular supply of food to the Church a stronger link with the local food bank in Westerham (this is not linked to the Trussel Trust) was made however COVID changed things dramatically. Our lead Pastor has been working incredibly hard to provide food packages to those in need during the lockdown and has had a number of volunteers working faithfully with the community to provide shopping for those unable to leave their homes.

#### Achievements and Performance

During the reporting period the Church continued to fulfil the objects in teaching, preaching and showing practical care in the local community.

- The church has continued to provide Sunday morning services with between 150-160 attending including children with bible teaching worship and prayer in each service. The children's service is in 3 different sections (Glory club –age 3-7, Sunday club aged 7-11 and Youth aged 12-18).
- Community Groups with traditional house groups have continued with their objectives of caring, teaching and building relationships by offering friendship, bible study, worship and prayer.
- Other Regular "Connect" groups included – Connect (for retired) members of the church and community, Women's group, Chill and Chat, Coffee and Chaos (mums and toddlers), Board game café, walking for fitness, Running club among many others.
- Alpha course – 9 people attended the courses this year, 3 of those were believers, 5 were not believers but of those one became a Christian and has continued growing in her faith coming to church and being part of a discipleship group.
- We continue to have a good relationship with other churches in the area, especially St Mark's church and are part of Transform Bromley (a collection of Churches working together to reach more people around Bromley). Each year, members of the church join the Remembrance Day Service at the Biggin Hill Cenotaph.

- The church is used for local community groups who meet on a regular basis – these include Biggin Hill Community care group, sing along group (for elderly and those with special needs) and Chill and Chat group (for grandparents looking after grandchildren).
- Elders continue to be involved in the Safer Neighbourhood team and the Residents Association.
- New Life Church Elders and members continue to be very involved in the ideas that Regions Beyond group of churches wish to portray. This is done by spreading the good news message around the world as a group of churches with church planting, supporting each other in times of need and facilitating meetings of the Global team.

Some of the highlights of the year are in more detail below:

#### Prayer Room and Week of prayer

During September a team worked incredibly hard to create “A Prayer Room”. The room was occupied 24hrs a day for the whole week. Different stations were meticulously set up to allow for all types of prayer including

- The prayer tree- names were written on labels and attached to a tree.
- Prayer for the nations area had a map so that we could be reminded of areas that needed prayer - postcards could be written to our family of churches abroad.
- A forgiveness corner -allowed postcards to be written with prayers asking for forgiveness.
- Prayer wall - on one side people wrote their prayers of thanks proclaiming all the good things God had done for them and then the other side was prayer requests.
- Communion was available and lots of space for creating art and a place to play music. As well as this there were bibles, books, verses around the room to encourage digging into God's word.

It was so successful that a permanent prayer room was planned for later in the year! Here is a testimony: *“personally, I do not find prayer very easy .... therefore, when the 24/7 prayer event was announced I must admit to not being greatly enthusiastic for which I apologize. The first time I had been in the prayer room, to say I was impressed is a huge understatement. The overriding feeling over everything else is the wonderful atmosphere and feeling of peace in the room, where you do not feel distracted you feel you are in the presence of God. You just feel at peace and don't feel you have to say anything, you can just bask in the love of God. After the first visit I couldn't wait to come again as it is just such a wonderful place to meet God.”*

New look Marriage Course -12 couples took part in this during Feb and Mar 2020 on consecutive Wednesday evenings. It began with a dinner and drinks catered for by volunteers, with couples sitting together to enjoy intimate, private conversation. The course is for newly married and long-established couples alike and provides thought provoking content on important relationship subjects. Couples had the chance to work through discussion exercises during the course nights, and were encouraged to continue such conversations throughout the intervening week. A senior church pastoral couple acted as point of contact if anyone wanted additional support. The course was well attended and received with positive feedback. Sadly



COVID 19 restrictions meant only five out of seven sessions were held in person, with the online material available for couples to complete subsequently at home.

Visiting "The Hub" In the past only church leaders and staff have visited the gathering together of Regions Beyond churches at different centres around the UK for preaching and worship. This year a decision was made to open this up to other church members with a great response. 16 people climbed into a minibus and set off to Gloucester City Church in October and in January another 14 people visited The Isle of Wight to Apex Church. Visitors to the hub said:

*"Region's Beyond Hub didn't only catapult us with passion, desire and boldness to go and reach the ends of the earth but changed us from the inside turning us into fiery balls by reminding us who our God is and who we are in His vision."*

*"It was a great experience to spend time with and be built up by people who believe the same as me, who understand my faith and people who I didn't actually know before going there instantly felt like family because we were all there for the same purpose, serving, worshipping and praising the same God. I've come away feeling encouraged, refreshed and empowered to continue walking the path God has laid before me"*

India – October 2019 a team of 5 from New Life and Hope Church Bromley went to Mumbai India to serve some of the Regions Beyond Churches in that area. The primary reason was to teach at a conference for 20-30 year olds but also to spend time with the local church leadership teams and families from One Nation Church Mumbai. Time was spent in the slums with families from the churches and the conference was a great success with some of the team serving in worship and teaching. The following is from one of the team....

*"I have been truly humbled by my experience in India. Witnessing how little some people have and experiencing how the culture works day to day has opened my eyes to a different world. Yet, despite the lack of riches, many people are just so happy and are living a life full to God. This has challenged me to review my perspective of things we aspire to here in the west such as having good cars, houses, holidays and to place a higher value in the things that are important to God: leaning less on materialism, being content with what God has given us and deepening relationships with one another."*

A quiz night was held to raise money for Parkinson's UK- 120 attended (a sellout) and it raised £2300.

Christmas festivities went ahead as usual with a Market in the main hall and Santa's Grotto being a wonderful way to serve the community with free entry and refreshments. Fortunately, the face painting was able to continue with a church member who has a face painting company and therefore liability insurance.

As usual Biggin Hill assembled together at the Church to switch on the Christmas lights on 23<sup>rd</sup> November. A great chance to serve the wider community.



The Christmas carol service with worship and lessons was very successful on Christmas Eve with 220 people in attendance and over a third were guests and visitors (including our local councilors who said they felt quite emotional during it).

#### Plans for the future

To continue reaching out to all the church during this challenging time during the COVID pandemic with online services and encouragement for all that need it. To continue to update the audio-visual system to allow for this to occur.

### **Finances and Reserves**

The reporting period showed continued faithful support from the members, aided by the tax refund from HM Revenue and Customs in respect of Gift Aid donations.

A special offering was taken up during the year to help fund evangelistic work within the local Biggin Hill community. This raised £9,419

Giving in support of overseas church planting and church/ community projects in Africa and Asia as well as the UK, remains a key objective of New Life Church. Details of the grants and support provided are set out in Note 6 (c) of the Accounts

The Trustees have set a policy of retaining sufficient reserves to cover at least 3 months general expenditure i.e. to cover the normal day to day costs of running the Church and keeping the building open. In the Financial Year 2019/20, £55,000 was considered the appropriate level of general reserve to be held.

Our Finances and Reserves are kept under constant review as a matter of course, but with the onset of COVID 19, for prudence sake, a further review of our likely income and planned

expenditure was undertaken as the likely effects of the pandemic became clearer.

We were blessed that our Reserves and indeed our finances as a whole, were already in a strong position.

Our assumption at the start of the pandemic was that income from general Giving would probably fall. Working in conjunction with the Elders, planned expenditure was reduced - for example plans for foreign missionary travel and conference attendances were cancelled.

In practice, the membership were so faithful in their Giving that our income from this source, for the first six months of the 2020/21 financial year exceeded general expenditure by over £12,000.

The level of general reserves continues to be monitored closely in conjunction with the Elders. Currently there are no plans for large scale capital expenditure.

At the end of the Financial year 2019/20, free reserves amounted to approximately £300,000. Although these funds have not been specifically designated yet, and the full effects of COVID 19 are of course not known, nonetheless there are some very early outline plans to use some of the reserves for longer term church development including possible strengthening of the Leadership team, as well as for local church planting.

The Trustees continue to believe that the Charity will be in operation and able to meet all liabilities as they fall due, for at least 12 months from the date of the signing of the 2019/20 Accounts.

***On behalf of the Trustees:***

(signed).....

Trustee Gareth Wales

(signed).....

Trustee Simon Turner

Date of approval of Trustee Report 19 February 2021

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF

### NEW LIFE CHURCH BIGGIN HILL (‘the Charity’)

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 5 April 2020 on pages 11 to 20 following, which have been prepared on the basis of the accounting policies set out on pages 13 to 14.

#### **Responsibilities and basis of report**

As the charity’s trustees of the Charitable Incorporated Organisation 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 Charity’s accounts carried out under section 145 of the 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 Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity 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.

Stephen Mathews FCA  
Institute of Chartered Accountants in England and Wales

4 March 2021

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

**NEW LIFE CHURCH BIGGIN HILL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 5 APRIL 2020**

		Unrestricted Funds Combined	Restricted Funds Combined	Total Funds 2020	Total Funds 2019 Combined
	Note	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	229,729	119,951	349,680	586,942
Charitable activities	4	4,582	954	5,537	36,138
Other trading activities			-		3,738
Investments	5	-	-	-	3
<b>Total income and endowments</b>		<u>234,311</u>	<u>120,905</u>	<u>355,216</u>	<u>626,820</u>
<b>EXPENDITURE ON:</b>					
Charitable activities	6	239,204	131,541	370,745	476,844
<b>Total expenditure</b>		<u>239,204</u>	<u>131,541</u>	<u>370,745</u>	<u>476,844</u>
<b>Net income/(expenditure)</b>		(4,893)	(10,636)	(15,529)	149,976
<b>Transfers between funds</b>	13	-	-	-	-
<b>Net movement in funds</b>		<u>(4,893)</u>	<u>(10,636)</u>	<u>(15,529)</u>	<u>149,976</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		318,317	66,190	384,507	234,532
<b>Total funds carried forward</b>	13	<u>313,425</u>	<u>55,554</u>	<u>368,979</u>	<u>384,508</u>

The income and expenditure for the prior year, headed "combined", refers to the transactions being those of both this charity ("New Life Church Biggin Hill" CIO registered charity no. 1172916) and those of the preceeding charity (Biggin Hill Christian Fellowship Trust registered charity no.1063385) as merger accounting has been applied as detailed in Note 2 to the accounts. The current year figures are for those of this charity; the preceeding charity being now closed.

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations with the exception of the activities of the playgroup, which ceased operation in January 2019, detailed in Note 4 to the accounts.

The notes on page 13 - 19 form part of these accounts.

**NEW LIFE CHURCH BIGGIN HILL**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 5 APRIL 2020**

	Note	General Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>FIXED ASSETS</b>					
Tangible assets	8	17,834		17,834	773
		<u>17,834</u>	<u>-</u>	<u>17,834</u>	<u>773</u>
<b>CURRENT ASSETS</b>					
Debtors	9	43,941		43,941	196,446
Cash at bank and in hand	10	259,209	55,554	314,763	194,889
		<u>303,150</u>	<u>55,554</u>	<u>358,704</u>	<u>391,335</u>
<b>CREDITORS: Amounts falling due within one year</b>	11	7,560		7,560	7,600
		<u>7,560</u>	<u>-</u>	<u>7,560</u>	<u>7,600</u>
<b>Net current assets / (liabilities)</b>		<u>295,591</u>	<u>55,554</u>	<u>351,145</u>	<u>383,735</u>
<b>Total assets less current liabilities</b>		<u>313,424</u>	<u>55,554</u>	<u>368,978</u>	<u>384,508</u>
<b>TOTAL NET ASSETS</b>		<u>313,424</u>	<u>55,554</u>	<u>368,978</u>	<u>384,508</u>
<b>FUND BALANCES</b>	13				
Unrestricted Funds					
General funds		214,214	-	214,214	313,379
Designated funds		99,210	-	99,210	4,938
		<u>313,424</u>	<u>-</u>	<u>313,424</u>	<u>318,317</u>
Restricted Funds		-	55,554	55,554	66,191
		<u>313,424</u>	<u>55,554</u>	<u>368,978</u>	<u>384,508</u>

The financial statements were approved by the Board of Trustees on 19 February 2021 and were signed on its behalf by:

N Hardwick

TRUSTEE

Charity number: 1172916

The notes on page 13 - 19 form part of these accounts.

**NEW LIFE CHURCH BIGGIN HILL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 5 APRIL 2020**

**1 Statutory Information**

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

**2 Accounting Policies**

These financial statements are prepared on a going concern basis, under the historical cost convention.

These 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) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

On 30 April 2018, Biggin Hill Christian Fellowship Trust (registered charity no.1063385) transferred its assets, liabilities and activities to this charity. As permitted by the Charities SORP, this transfer has been accounted for as a merger because it qualifies as a charity reconstruction (whereby the charity has simply changed its legal form). In accordance with the requirements of merger accounting, the assets and liabilities of the trust were transferred at book value, not fair value, to this charity. These are detailed in Note 15.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the church is considered to be so integrated that the core charitable activity costs are considered to be for the one activity with the exception of the playgroup set out below.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

**NEW LIFE CHURCH BIGGIN HILL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 5 APRIL 2020**

d) 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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 5 years
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The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

**3 Donations and legacies**

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Donations of cash and similar	190,117	107,116	297,233	314,119
Legacies receivable	10,000		10,000	220,000
Income tax recoverable	29,612	12,834	42,446	52,822
	<u>229,729</u>	<u>119,951</u>	<u>349,680</u>	<u>586,942</u>

**4 Playgroup and Activity income**

Playgroup

Fees and charges	-	36,138
Direct expenditure	-	(61,926)
Other support expenditure		(600)
Net income	-	<u>(26,388)</u>

**5 Investment income**

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Bank interest	-	-	-	3
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3</u>



NEW LIFE CHURCH BIGGIN HILL  
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**6 Charitable expenditure**

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>a Costs incurred directly on specific activities</b>				
<u>Church activity</u>				
Salaries and pastoral support	122,575	12,605	135,180	165,864
Pastoral expenses and conferences	16,452	65	16,518	34,195
Mission teams and travel	4,616	7,524	12,140	6,877
Evangelism	1,735		1,735	810
Youth work and events	5,253	47	5,300	4,136
Grants payable note 6c)	50,455	104,106	154,561	157,071
<u>Playgroup activity</u>	-	-	-	61,926
	<u>201,088</u>	<u>124,348</u>	<u>325,435</u>	<u>430,878</u>
<b>b Costs incurred on support &amp; administration</b>				
<u>Governance costs</u>				
Accounts preparation and independent examiner's fee	4,020		4,020	7,000
	<u>4,020</u>	<u>-</u>	<u>4,020</u>	<u>7,000</u>
<u>Church activity</u>				
Property and office	19,096	6,634	25,730	22,958
Insurance	3,678		3,678	3,761
Sundry expenses	9,340	560	9,900	10,424
Depreciation	1,982		1,982	1,222
<u>Playgroup activity</u>			-	600
	<u>38,116</u>	<u>7,194</u>	<u>45,310</u>	<u>45,965</u>
<b>Total expenditure</b>	<u>239,204</u>	<u>131,541</u>	<u>370,745</u>	<u>476,844</u>

The fee payable to the independent examiner for preparing and examining the accounts is detailed above; in addition the charity paid £948 (2019: £948) and £120 (2019: £120) to Stewardship for payroll bureau and consultancy helpline membership respectively.

**c Grants payable**

	Institutions £	Individuals £	2020 £	2019 £
Mission support	48,153	12,597	60,750	87,350
Relief of poverty	4,908	143	5,051	540
Educational grants	79,503	-	79,503	64,081
Other grants	182	580	762	5,100
	<u>132,746</u>	<u>13,320</u>	<u>146,066</u>	<u>157,071</u>
<i>For 2018 /19</i>				
	Institutions £	Individuals £	2019 £	2018 £
Mission support	83,750	3,600	87,350	27,381
Relief of poverty	540	-	540	16,728
Educational grants	61,681	2,400	64,081	67,075
Other grants	325	4,775	5,100	2,998
	<u>146,296</u>	<u>10,775</u>	<u>157,071</u>	<u>114,181</u>

The charity's principal grants to institutions comprised:

	2020 £	2019 £
Dihlabeng Nursery School, South Africa	79,173	61,156
Dihlabeng Church, South Africa	2,030	-
Grace Community Church Edenbridge	10,000	40,000
Regions Beyond UK (church planting and relief of poverty)	32,720	32,709
Gateway Church Swindon (for relief of poverty in Burundi)	-	1,207
Salvation Army, Athens (refugee relief)	-	2,626
Church support Tajikistan	-	5,646
Jubilee Church, Bloemfontein, South Africa (mission support)	-	1,053
Gateway Church Wrexham	2,400	-
Hope for tomorrow (Cancer Support Charity)	2,000	1,000
Jubilee Church Hull	2,000	-
Breakthrough Trust	1,000	-
Grants to institutions for less than £1,000 each	923	900
	<u>132,246</u>	<u>146,296</u>

NEW LIFE CHURCH BIGGIN HILL  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 5 APRIL 2020

**7 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses**

	2020	2019 (including playgroup)
	£	£
Gross wages and salaries	116,761	188,901
Redundancy Payments	-	16,584
Social security	7,820	11,646
Pension costs	5,687	7,973
	<u>130,268</u>	<u>225,104</u>

The average monthly number of employees during the year was 5 (2019: 10). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2020 £
Trustees:				
G Wales	33,927	-	2,150	36,077
S Turner	42,000	-	2,880	44,880
				<u>80,957</u>

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2019 £
Trustees:				
G Wales	42,576	-	2,900	45,476
D White	37,370	-	619	37,989
S Turner	45,500	-	2,400	47,900
				<u>131,365</u>

During the year key management received employment benefits totalling £80,957 (2019: £131,365).

G Wales, D White and S Turner served as church leaders and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

Payroll costs in 2019 included redundancy and termination payments (paid on cessation of the playgroup) totalling £16,584 and comprise statutory payments and ex-gratia payments where this was considered appropriate. Redundancy and termination payments are charged when the liability or obligation arises.

No other trustees received employment benefits in either the current or those that acted as trustees in the preceding year.

**8 Tangible fixed assets**

	Fixtures, fittings and equipment £	Vehicles £	Total 2020 £
Cost			
At 6 April 2019	773	-	773
Additions	19,042	-	19,042
At 05 April 2020	<u>19,815</u>	<u>-</u>	<u>19,815</u>
Accumulated depreciation			
At 6 April 2019	-	-	-
Charge for the year	1,982	-	1,982
At 05 April 2020	<u>1,982</u>	<u>-</u>	<u>1,982</u>
Net book value			
At 05 April 2020	<u>17,834</u>	<u>-</u>	<u>17,834</u>
At 6 April 2019	<u>773</u>	<u>-</u>	<u>773</u>

The charity uses the building at 168 Main Road, Biggin Hill, Kent. The charity does so on the basis of the trust deed between The London Baptist Property Board Limited and Biggin Hill Baptist Church, Kent dated 19 August 1963. The cost of repair and improvements are met by the funds of the charity.

NEW LIFE CHURCH BIGGIN HILL  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 5 APRIL 2020

**9 Debtors**

	2020	2019
	£	£
<b>Falling due within one year:</b>		
Tax recoverable	43,941	46,446
Other debtors	-	150,000
	<u>43,941</u>	<u>196,446</u>
<b>Total debtors</b>	<u>43,941</u>	<u>196,446</u>

The other debtors' of £150,000 represents an amount due from a legacy which had been notified before the 2019 year end and was received in June 2019.

**10 Cash at Bank and in Hand**

	2020	2019
	£	£
Cash at bank with immediate access	314,302	194,889
Petty cash	461	-
	<u>314,763</u>	<u>194,889</u>

**11 Creditors: liabilities falling due within one year**

	2020	2019
	£	£
Trade creditors	2,220	600
Accruals	5,340	7,000
	<u>7,560</u>	<u>7,600</u>

**12 Pension commitments**

During the year employer's pension contributions totalling £5,687 (2019: £7,297) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2019: £nil).

**13 Funds**

During the year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
<i>Designated Funds</i>					
Legacy	4,938	10,000	(41,686)	125,958	99,210
	<u>4,938</u>	<u>10,000</u>	<u>(41,686)</u>	<u>125,958</u>	<u>99,210</u>
<i>General Unrestricted Funds</i>	313,379	224,311	(197,518)	(125,958)	214,215
Total Unrestricted Funds	<u>318,317</u>	<u>234,311</u>	<u>(239,204)</u>	<u>-</u>	<u>313,425</u>
<i>Restricted Funds</i>					
Child sponsorship fund	42,980	84,578	(79,898)		47,661
Burundi	-	214			214
Tajikistan support fund	415	-	(415)		-
Regions Beyond UK Fund	3,451	11,490	(13,520)		1,421
Regions Beyond	-	10,000	(10,000)		-
Missionary support fund	144		(143)		1
Overseas church funds	773				773
Dihlabeng support		2,538	(2,030)		508
Athens appeal fund	70	1,370			1,440
Catering van fund	469				469
Biggin Hill projects fund	9,223	10,714	(16,870)		3,068
Edenbridge Church fund	8,666		(8,666)		0
	<u>66,190</u>	<u>120,905</u>	<u>(131,541)</u>	<u>0</u>	<u>55,554</u>
Aggregate of funds	<u>384,507</u>	<u>355,216</u>	<u>(370,745)</u>	<u>-</u>	<u>368,979</u>

NEW LIFE CHURCH BIGGIN HILL  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 5 APRIL 2020

*Comparative figures for 2019*

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
Designated Funds					
Legacy	-	-	(5,062)	10,000	4,938
	-	-	(5,062)	10,000	4,938
Unrestricted general funds	121,815	480,695	(267,767)	(21,364)	313,379
	121,815	480,695	(272,829)	(11,364)	318,317
Restricted Funds					
Child sponsorship fund	32,830	61,785	(61,631)	9,996	42,980
Pastoral support fund	5,000		(5,000)	-	-
Tajikistan support fund	4,456	1,543	(5,646)	62	415
Regions Beyond UK fund	1,067	18,649	(16,085)	-	3,451
Regions Beyond GCC	-	1,709	(1,709)	-	-
Missionary support fund	143	1	-	-	144
Athens appeal fund	1,241	1,453	(2,626)	1	70
Burundi appeal fund	1,058	0	(1,207)	149	-
Overseas church funds	1,201	625	(1,053)	-	773
Catering van fund	469	-	-	-	469
Other special offerings	-	989	(1,089)	100	-
Biggin Hill projects fund	5,000	21,206	(17,675)	693	9,223
Edenbridge Church fund	60,252	38,346	(90,295)	363	8,666
	112,717	146,124	(204,016)	11,364	66,191
Aggregate of funds	234,532	626,819	(476,845)	-	384,508

*Designated funds*

The Legacy fund is a designated fund set aside from legacies received for specific purposes. The purpose in the accounting period was for expenditure on building refurbishment.

*Restricted funds*

Child sponsorship fund is for sponsorship of children who are unable to afford schooling for education at Dihlabeng School in South Africa

The Regions Beyond fund is for the support of projects and church planting under the auspices of the Regions Beyond family of churches. The funds are normally granted to Regions Beyond UK (registered charity number 1152827).

The Edenbridge Church fund are funds received specifically for Grace Community Church Edenbridge (until 2019 this church plant was legally part of the charity, but is now a separate registered charity number 1181051).

All other funds arise from offerings and other gifts for specific projects as indicated by the fund name.

**14 Transactions with related parties**

During the year the charity:

- a) received donations totalling £30,797 (2019: £39,573) from related parties (which includes trustees, anyone closely connected to them and key management).
- b) paid no expenses (2019: £nil) to trustees whilst carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

NEW LIFE CHURCH BIGGIN HILL  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 5 APRIL 2020

**15 Change of legal form and merger accounting**

The comparative year's results can be analysed as follows:

	Trust pre transfer £	CIO post transfer £	Combined for 2019 £
Total income	37,009	589,811	626,820
Total expenditure	(31,596)	(445,248)	(476,844)
Net income/(expenditure)	5,414	144,563	149,976
Other gains / (losses)	-	-	-
Net movement in funds	5,414	144,563	149,976

The aggregate carrying value of the net assets of the respective charities at the date of the transfer on 30 April 2018 were as follows:

	Trust £	CIO £	Combined £
Net assets	239,945	-	239,945
<i>Represented by:</i>			
Unrestricted funds	111,534	-	111,534
Restricted funds	128,412	-	128,412
Total	239,945	-	239,945

**NEW LIFE CHURCH BIGGIN HILL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 5 APRIL 2020**

	Note	Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds 2020	Total Funds 2019
		2020	2019	2020	2019	2020	2019	2020	2019
		£	£	£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations and legacies	3	219,729	440,816	10,000	-	119,951	146,125	349,680	586,942
Playgroup activities	4	-	36,138	-	-	-	-	-	36,138
Other charitable activities	6	4,582	3,738	-	-	954	-	5,537	3,738
Investments	5	-	3	-	-	-	-	-	3
<b>Total income and endowments</b>		<b>224,311</b>	<b>480,695</b>	<b>10,000</b>	<b>-</b>	<b>120,905</b>	<b>146,125</b>	<b>355,216</b>	<b>626,820</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	6	197,518	267,767	41,686	5,062	131,541	204,015	370,745	476,844
<b>Total Expenditure</b>		<b>197,518</b>	<b>267,767</b>	<b>41,686</b>	<b>5,062</b>	<b>131,541</b>	<b>204,015</b>	<b>370,745</b>	<b>476,844</b>
<b>Net gains/(losses) on investments</b>								-	-
<b>Net income/(expenditure)</b>		<b>26,794</b>	<b>212,928</b>	<b>(31,686)</b>	<b>(5,062)</b>	<b>(10,636)</b>	<b>(57,890)</b>	<b>(15,529)</b>	<b>149,976</b>
<b>Transfers between funds</b>	13	<b>(125,958)</b>	<b>(21,364)</b>	<b>125,958</b>	<b>10,000</b>	<b>-</b>	<b>11,364</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(99,164)</b>	<b>191,564</b>	<b>94,272</b>	<b>4,938</b>	<b>(10,636)</b>	<b>(46,526)</b>	<b>(15,529)</b>	<b>149,976</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		313,379	121,815	4,938	-	66,191	112,717	384,508	234,532
<b>Total funds carried forward</b>	13	<b>214,215</b>	<b>313,379</b>	<b>99,210</b>	<b>4,938</b>	<b>55,555</b>	<b>66,191</b>	<b>368,980</b>	<b>384,508</b>