

Registered number
800178

New Life Assembly (Dulwich)
Report and Financial Statements
31 December 2022

New Life Assembly (Dulwich)
Report and accounts
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New Life Assembly (Dulwich)
Charity Information

Trustees

Pastor Lovel Bent (Presiding Apostle)
Pastor Nehemiah Jess
Mr. Wilbert Robinson
Ms. Marie St-Hilaire

Secretary

Mrs. Bernice Bent

Independent examiners

Jacksons Chartered Accountants
First Floor, Albion House
Albion Street
Hull
HU1 3TE

Bankers

Lloyds Bank
25 Gresham Street
London
EC2V 7HN

Registered office

116 Poplar Road
Herne Hill
London
SE24 0BP

Registered number

800178

Governing document

Constitution and rules dated 31 March 1988

New Life Assembly (Dulwich)
Registered charity number: 800178
Trustees' Report
for the year ended 31 December 2022

The trustees present their report and financial statement for the Charity for the year ended 31 December 2022.

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Principal activities

The Charity's principal activity during the year continued to be as a church that promotes the Christian religion and to provide places of worship in conformity with its Statement of Doctrine.

Objectives and activities

The objective of New Life Assembly (Dulwich), the "Charity", is to provide religious and charitable services to New Life Assembly, the "Church", and the local community; to maintain church property and to organise conferences at various times and places.

The New Life Assembly Fellowship believes strongly in taking on outreach activities, helping to care for and develop individuals in the community. It has an inclusive approach to helping people and understands that people have other needs in addition to practising their faith.

In the community, education continues to be one of our core services. We have supported a supplementary school for many years by providing them with the use of our premises without charge. We also raise funds for the school and organise and finance youth service in the local community as well as summer camps and music workshops.

We provide much needed pastoral care for the elderly and house-bound by visiting them on a weekly basis to offer care and support.

Other on-going projects include:

- providing food for the homeless;
- financial aid to orphanages at home and overseas;
- support for families of prisoners and prison visits to offenders;
- provision of help for the sick in hospital;
- work with the local community police in tackling gun crimes and gang issues;
- support services such as debt counselling for those with financial worries;
- run training courses on child protection issues, child safe-guarding, health and safety, risk assessments, NVQ 3 qualifications, business courses and counselling courses; and
- development and management of a day nursery for the local community.

We ensure that the staff and volunteers we use have the appropriate training and qualifications for the work they do.

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Public benefit

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set. We exist to serve people in our community without discrimination. We strive to promote social welfare through the provision of facilities aimed at improving the social and physical wellbeing of those in our local community.

Our work includes:

- providing regular public worship open to all;
- providing sacred space for personal prayer and contemplation;
- conducting pastoral work including visiting the sick and the bereaved;
- teaching Christianity through sermons, courses and small groups;
- counselling, fellowship or one-to-one talks; and
- missions to Jamaica, the Philippines and other countries – as needed.

The staff on hand therefore includes carers, social workers, doctors, solicitors etc. in order to accomplish this varied range of work.

Fundraising

The Charity raises funds from the public in the form of voluntary donations ("general offerings") from attendees of its Christian church services.

The Charity does not use the services of a professional fundraiser or commercial participator in the process of raising funds. Also, the Charity (or any person acting on its behalf) is not subject to any voluntary scheme for regulating fundraising, or voluntary standard for fundraising in respect of activities on behalf of the Charity.

The Charity (or any person acting on its behalf) has not received any complaints in regards to its fundraising activities.

Activities during the year

The Charity's on-going projects/activities include:

- mentoring and supporting programme for boys and young men aged 8-20;
Volunteer mentors are from various professions: teachers, sport coaches, IT professionals etc who have had some initial training and are empathetic, supportive, organised, listeners. They are all DBS checked, safe guarding trained and are responsible for checking in on their mentees.
- monthly support of school and health charity in Sierra Leone West Africa;
- senior's care home outreach initiative;
Mixed group of DBS volunteers with various skillsets. Offer support and an activity to the subset of care homes they visit. Majority retired professionals who can utilise listening skills and are compassionate.
- Community Outreach Basketball;
Session is led by a qualified personal trainer and nutritionist. The individual has experience of working with groups of varying abilities and is also DBS checked.
- Health and Fitness Club;
Sessions are facilitated by former London Division Basketball players and coaches.

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- Adult Gospel Community Choir;
Led by a director with a in depth knowledge of music with many years of choral experience. They have a good ability to teach vocal techniques in gospel genre of music.
- Children's Choir;
Session is facilitated by a co-ordinator with many years of choral experience as well as youth work and prior qualifications of working in a youth-based organisation. Facilitate opportunities for the choir to perform in the community and to promote equal and diverse message among the choir.
- Youth Group;
Facilitated by volunteers who have youth work experience through volunteer work and training at other organisations or work as teachers or as teaching assistants. Volunteers organise events which enable personal and career development.
- Men's Group;
Led by an organised individual who will organise a variety of events for the church and community. Call and connects with men and with others.
- Women's Group;
Co-ordinated by an organised individual who relates well to women and can works well with appropriate committees and within the church and community.
- Sunday School;
Classes are constructed and mostly facilitated by teachers and teaching assistants. Parents also help to lead pre-planned sessions. All volunteers are fully DBS checked.
- Dance Group;
Group facilitated by drama and dance specialist who are at degree and postgraduate level as well as those experienced in performance. Volunteers are DBS checked.

Financial review

Principal sources of funding

The largest contributions to the Charity were from voluntary donations ("general offerings") by the Church's members..

Financial review

The Charity achieved a surplus of £39,897 for the financial year. At 31 December 2022, the Charity held total funds of £955,986; £393,871 of which was cash at the bank and in hand. (The rest is the value of fixed assets, £565,307 less creditors of £3,192.) This, in all, is considered to be an appropriate level of funds to enable the Charity to pursue its objectives.

Reserves policy

The trustees have a forecast of the level of free reserves, (that is, those funds not tied up in fixed assets) that the Charity will require to sustain its day-to-day obligations. Whilst our actual free reserves may prove sufficient, it is the trustees' view that it is prudent to maintain the forecasted level of reserves to allow for financial flexibility and stability.

Investment policy

The trustees have adopted a strong socially responsible investment policy for the reserves of the Charity. This policy, in tandem with the need to fulfil our statutory obligations, has the objective of investing in such a way that the principles of socially responsible investment are promoted. A further factor is the need to have ready access to our reserves, as long-term funding cannot be guaranteed, so for the current period, we have placed surplus funds in current accounts.

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Trustees' Report
for the year ended 31 December 2022

Risk management

The trustees actively review, on a regular basis, the major risks that the Charity faces in maintaining reserves at the levels stated above, in addition to an annual review of the controls over key financial systems carried out through an internal audit process.

Internal control risks are minimised by authorisation procedures for all financial transactions. Policies and procedures are in place to ensure compliance with health and safety regulations and this being for staff, volunteers and visitors.

The principal risks to the Charity have been its dependence on voluntary income and its need to safeguard and maintain its land and property portfolio. These matters are reviewed by the whole church in conference each year.

The trustees have also examined other operational and business risks which we face and confirm that they have taken steps to mitigate the significant risks.

Structure, governance and management

Governing document

The New Life Assembly (NLA) - also the "Church" - is an unincorporated charitable organisation formed on 31 March 1988. The organisation is governed by its Constitution and Rules dated 31 March 1988 supplemented by a Declaration of Trust dated 15 September 1988.

Organisational structure

The New Life Assembly is a connectional organisation made up of local churches and New Life Assembly (Dulwich) operates as a head office of sorts for NLA.

The Board of Trustees supervises, in trust, all connectional property of the Church. At their regular meetings, the Trustees agree the broad strategy and areas of activity for the Church, including consideration of allocation of funds, investment, reserves and risk management policies and performance.

The Board of Trustees transacts all routine business for the Charity not dealt with by local pastors and deacons and is subject only to the church fellowship as a whole (i.e. church members) which has final say in all financial matters.

The Board consists of two offices:

- elders - who may be Overseers or Pastors; and
- deacons and deaconesses.

The Elders elect a Presiding Elder from within their number to act as chairman in all Board of Trustees meetings.

Deacons are chosen by the church [members] to oversee the business affairs of the church as directed by the Elders. The pastor is responsible for the day-to-day running of the local church and is an ex-officio member of the Board of Trustees and of all organisations and clubs of that church.

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Trustees' Report
for the year ended 31 December 2022

Appointments

Elders (Overseers and Pastors)

The first Elders of a newly established local church are appointed by the pioneer workers or by the Elders of the church or churches from which they were sent. Subsequent Elders are appointed by the Trustees as Elders of that church subject to approval by the church fellowship. They hold office for as long as they remain scripturally qualified or until such a time as they

Deacons

Deacons are nominated by the church fellowship and elected by a 90% majority vote, cast by ballot. Their term of office is the same as that of the Elders.

Volunteers

Volunteers play a vital role in the Charity achieving its goals - every facet of charitable work New Life Assembly (Dulwich) undertakes is only accomplished with the help of volunteers. From ushers during church services to the cleaning up and basic upkeep of the church premises, volunteers facilitate all of the Charity's work and, as stated above, there are many activities the Charity holds that require skilled volunteers.

There was an average of 40 volunteers, excluding trustees, throughout the year who aided in the running of the Charity.

Remuneration policy

The Charity's remuneration policy is to set pay at or above the statutory minimum wage. Salaries are paid as a stipend – "a fixed regular sum paid as a salary or as expenses to a clergyman, teacher, or public official" – to help them offset expenses.

Recruitment and appointment of trustees

The Board of Trustees is the primary legal body of New Life Assembly (Dulwich). New trustees may be appointed firstly by the church Deacons from within their number or, in the absence of a sufficient number of deacons to act as trustees, by the church fellowship. The minimum number of trustees permitted by the Constitution is three.

Much of the Charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its places of worship as well as on overseas aid, mental health work, work with children, young people, orphanages, the homeless, senior citizens, mothers and toddlers, and the local community.

The Board of Trustees seeks to ensure that the needs of these groups are appropriately represented by the members of the Board and so seek to maintain a body of trustees with diverse backgrounds. To enhance the potential pool of trustees, the Charity has, through selective advertising and networking with voluntary organisations active in the sector, sought to identify those who would be willing to become members of the Charity and so use their own experience to assist the Charity.

There were no new or additional trustees recruited in the year to 31 December 2022.

Trustee induction and training

Many trustees are already familiar with the practical work of the Charity as they are also active members of the church as well as involved in other churches and organisations.

New Life Assembly (Dulwich)
Registered charity number: 800178
Trustees' Report
for the year ended 31 December 2022

New trustees are encouraged to familiarise themselves with charity law, their responsibilities as trustees and with NLA church rules and practices.

Trustees

The following persons served as trustees during the year:

Pastor Lovel Bent (Presiding Apostle)
Pastor Nehemiah Jess
Mr. Wilbert Robinson
Ms. Marie St-Hilaire

Secretary
Mrs. Bernice Bent

Trustees' responsibilities

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ascertain to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. 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.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website as well as:

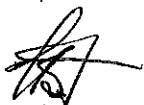
- a) to prepare financial statements which show a true and fair view;
- b) in preparing financial statements:
 - (i) to select suitable accounting policies and apply them on a consistent basis; and
 - (ii) to make judgements and estimates that are prudent and reasonable; as well as
- c) to keep proper accounting records.

Disclosure of information to independent examiners

Each person who was a trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the Charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the Charity's independent examiner is aware of that information.

This report was approved by the board on 17 November 2023 and signed on its behalf.



Pastor Lovel Bent
Trustee

New Life Assembly (Dulwich)
Independent Examiner's Report
to the members of New Life Assembly (Dulwich)

I report to the trustees on my examination of the accounts of the above charity ('the Charity') for the year ended 31 December 2022 which are set out in pages 1 to 20.

Responsibilities and basis of report

As the Charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Mark Jackson
(Senior Statutory Auditor)

for and on behalf of
Jacksons Chartered Accountants
First Floor, Albion House
Albion Street
Hull
HU1 3TE

17 November 2023

New Life Assembly (Dulwich)
Statement of Financial Activities
for the year ended 31 December 2022

	Notes	2022 £	2021 £
Income from charitable activities	2	412,608	356,555
Expenditure on charitable activities		(171,746)	(68,787)
Net operating income		<u>240,862</u>	<u>287,768</u>
Administrative expenses		(226,715)	(307,150)
Other operating income		25,750	76,018
Operating surplus	3	<u>39,897</u>	<u>56,636</u>
Movement in funds: Net income		<u>39,897</u>	<u>56,636</u>
Reconciliation of funds			
Net movement in funds		39,897	56,636
Total funds brought forward		916,089	859,453
Total funds carried forward		<u>955,986</u>	<u>916,089</u>

New Life Assembly (Dulwich)
Statement of Financial Position
as at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	6	565,307	563,506
Current assets			
Cash at bank		393,871	402,724
Creditors: amounts falling due within one year	7	(3,192)	(50,141)
Net current assets		<u>390,679</u>	<u>352,583</u>
Net assets		<u>955,986</u>	<u>916,089</u>
Capital and reserves			
Unrestricted funds	8	955,986	916,089
Total equity		<u>955,986</u>	<u>916,089</u>

Pastor Lovel Bent
Trustee



Approved by the board on 17 November 2023

New Life Assembly (Dulwich)
Statement of Changes in Charitable Funds
for the year ended 31 December 2022
This schedule does not form part of the statutory accounts

	Income and Expenditure account £	Total £
At 1 January 2021	859,453	859,453
Surplus for the financial year	56,636	56,636
At 31 December 2021	<u>916,089</u>	<u>916,089</u>
At 1 January 2022	916,089	916,089
Surplus for the financial year	39,897	39,897
At 31 December 2022	<u>955,986</u>	<u>955,986</u>

New Life Assembly (Dulwich)
Statement of Cash Flows
for the year ended 31 December 2022

	Notes	2022 £	2021 £
Operating activities			
Profit for the financial year		39,897	56,636
Adjustments for:			
Depreciation		1,234	633
Decrease in creditors		(46,949)	(633)
		<u>(5,818)</u>	<u>56,636</u>
Cash (used in)/generated by operating activities		<u>(5,818)</u>	<u>56,636</u>
Investing activities			
Payments to acquire tangible fixed assets		(3,035)	-
Cash used in investing activities		<u>(3,035)</u>	<u>-</u>
Net cash (used)/generated			
Cash (used in)/generated by operating activities		(5,818)	56,636
Cash used in investing activities		(3,035)	-
Net cash (used)/generated		<u>(8,853)</u>	<u>56,636</u>
Cash and cash equivalents at 1 January		402,724	346,088
Cash and cash equivalents at 31 December		<u>393,871</u>	<u>402,724</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>393,871</u>	<u>402,724</u>

New Life Assembly (Dulwich)
Notes to the Financial Statements
for the year ended 31 December 2022

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	at a rate of	25%	per year, over 5 years
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Depreciation is not provided on freehold buildings because the residual value of the buildings at the end of their useful life is expected to be higher than its cost or valuation.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

The charity is exempt from taxation under sections 521 to 536 of the Income Tax Act 2007 (ITA 2007).

Fund accounting: restricted and unrestricted funds

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.

New Life Assembly (Dulwich)
Notes to the Financial Statements
for the year ended 31 December 2022

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

Going concern

The accounts have been prepared on the going concern basis, which assumes that the Charity will be in operational existence twelve months from the date of approval of these accounts. The trustees are satisfied that this basis is appropriate.

There are no material uncertainties.

Provisions

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

Government grants

The accrual model (FRS 102 24.5C-G) was applied in producing these accounts; therefore grants were recognised as either relating to revenue (over the period in which the Charity recognises the related costs for which the grant was intended to compensate) or relating to assets (over the expected useful life of the asset).

2 Analysis of income from charitable activities	2022 £	2021 £
Tithes and offerings	341,058	283,084
Gifts, donations and pledges	39,088	44,912
Gift aid	26,292	26,819
Other contributions	6,170	1,740
	<u>412,608</u>	<u>356,555</u>
By geographical market:		
UK	<u>412,608</u>	<u>356,555</u>
3 Operating surplus	2022 £	2021 £
This is stated after charging:		
Depreciation of owned fixed assets	<u>1,234</u>	<u>633</u>

New Life Assembly (Dulwich)
Notes to the Financial Statements
for the year ended 31 December 2022

4 Staff costs	2022	2021
	£	£
Wages and salaries	85,464	133,884
Social security costs	11,875	26,474
	<u>97,339</u>	<u>160,358</u>

No employees received emoluments (excluding employer pension costs) of more than £60,000.

Average number of employees during the year	Number	Number
Administration	4	4
Pastoral services	1	1
	<u>5</u>	<u>5</u>

5 Role played by general volunteers

Volunteers play a vital role in the running of the Charity and their contribution helps achieve the Charity its objectives.

6 Tangible fixed assets

	Land and buildings	Plant and machinery	Total
	<i>At cost</i>	<i>At cost</i>	
	£	£	£
Cost or valuation			
At 1 January 2022	561,608	25,928	587,536
Additions	-	3,035	3,035
At 31 December 2022	<u>561,608</u>	<u>28,963</u>	<u>590,571</u>
Depreciation			
At 1 January 2022	-	24,030	24,030
Charge for the year	-	1,234	1,234
At 31 December 2022	<u>-</u>	<u>25,264</u>	<u>25,264</u>
Carrying amount			
At 31 December 2022	<u>561,608</u>	<u>3,699</u>	<u>565,307</u>
At 31 December 2021	<u>561,608</u>	<u>1,898</u>	<u>563,506</u>

7 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	3,192	7,560
Other taxes and social security costs	-	42,581
	<u>3,192</u>	<u>50,141</u>

New Life Assembly (Dulwich)
Notes to the Financial Statements
for the year ended 31 December 2022

8 Funds	2022 £	2021 £
At 1 January	916,089	859,453
Net income for the financial year	39,897	56,636
At 31 December	<u>955,986</u>	<u>916,089</u>

Unrestricted funds are available for use at the discretion of the trustees, in order to further the charity's objectives.

9 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	2022 £	2021 £
Fixed assets	565,307	-	565,307	563,506
Current assets	393,871	-	393,871	402,724
Current liabilities	(3,192)	-	(3,192)	(50,141)
	<u>955,986</u>	<u>-</u>	<u>955,986</u>	<u>916,089</u>

10 Related party transactions

The following payments were made to trustees during the financial year.

	£	
Pastor Lovel Bent (Presiding Apc	Trustee	15,000 <i>Wages and salaries for pastoral services</i>

No other trustees claimed expenses or had their expenses met by the Charity.

The legal authority under which the above payments were made was the Charity's governing document.

11 Presentation currency

The financial statements are presented in Sterling, rounded to the nearest pound (£).

12 Legal form of entity and country of incorporation

New Life Assembly (Dulwich) is an unincorporated charity and registered with the Charity Commission for England and Wales.

New Life Assembly (Dulwich)
Notes to the Financial Statements
for the year ended 31 December 2022

13 Principal place of business

The address of the charity's principal place of business and registered office is:

116 Poplar Road
Herne Hill
London
SE24 0BP

New Life Assembly (Dulwich)
Detailed Statement of Financial Activities
also Income and Expenditure Account
for the year ended 31 December 2022

	Notes	2022 £	2021 £
Income from charitable activities			
Tithes and offerings	2	341,058	283,084
Gifts, donations and pledges		39,088	44,912
Gift aid		26,292	26,819
Other contributions		6,170	1,740
		<hr/> 412,608	<hr/> 356,555
Expenditure on charitable activities			
Church: Missions		(48,242)	(32,255)
Church: Worship		(15,601)	(2,513)
Church: Youth and children		(8,236)	(2,917)
Church: Evangelism support		(30,928)	(12,721)
Church: Welfare and counselling		(15,225)	(7,700)
Gifts and donations		(48,383)	(9,070)
Catering and hospitality		(3,281)	(1,311)
Other direct costs		(1,850)	(300)
		<hr/> (171,746)	<hr/> (68,787)
Net operating income		<hr/> 240,862	<hr/> 287,768
Administrative expenses			
Support costs		(216,209)	(294,210)
Governance costs		(10,506)	(12,940)
Other operating income		25,750	76,018
Operating surplus		<hr/> 39,897	<hr/> 56,636
Movement in funds: Surplus		<hr/> 39,897	<hr/> 56,636

New Life Assembly (Dulwich)
Detailed Income and Expenditure Account
for the year ended 31 December 2022

	2022	2021
	£	£
Income from charitable activities		
Tithes and offerings	341,058	283,084
Gifts, donations and pledges	39,088	44,912
Gift aid	26,292	26,819
Other contributions	6,170	1,740
	<u>412,608</u>	<u>356,555</u>
Expenditure on charitable activities		
Church: Missions	48,242	32,255
Church: Worship	15,601	2,513
Church: Youth and children	8,236	2,917
Church: Evangelism support	30,928	12,721
Church: Welfare and counselling	15,225	7,700
Gifts and donations	48,383	9,070
Catering and hospitality	3,281	1,311
Other direct costs	1,850	300
	<u>171,746</u>	<u>68,787</u>
Administrative expenses		
<u>Support costs</u>		
Employee costs:		
Wages and salaries	85,464	133,884
Employer's NI	11,875	26,474
Temporary staff and recruitment	274	154
Staff training and welfare	5,194	1,785
Travel and subsistence	6,827	7,675
Motor expenses	2,056	-
	<u>111,690</u>	<u>169,972</u>
Premises costs:		
Rent	19,814	21,405
Manse rent and maintenance costs	(6,990)	(6,750)
Rates	3,330	3,197
Light and heat	16,115	9,073
Cleaning	233	-
	<u>32,502</u>	<u>26,925</u>
General administrative expenses:		
Telephone and internet	1,713	2,935
Stationery and printing	889	2,920
Bank charges	928	621
Insurance	8,296	9,604
Equipment expensed	884	4,598
Equipment hire	-	95
Software	6,959	4,413
Repairs and maintenance	45,853	63,322
Depreciation	1,234	633
Sundry expenses	5,261	8,172
	<u>72,017</u>	<u>97,313</u>
Support costs	<u>216,209</u>	<u>294,210</u>

New Life Assembly (Dulwich)
Detailed Income and Expenditure Account
for the year ended 31 December 2022

	2022	2021
	£	£
<u>Governance costs</u>		
Legal and professional costs:		
Independent examination fees	1,800	2,400
Accountancy fees	2,266	960
Other legal and professional fees	6,440	9,580
Governance costs	10,506	12,940
<i>Administrative expenses</i>	226,715	307,150
Other operating income		
Nursery rent and maintenance costs	25,500	41,054
Other operating income	250	34,964
	25,750	76,018