

Report of the Trustees and
Unaudited Financial Statements for the Period 1 January 2018 to 31 March 2019
for
New Living Ministries

The JMH Partnership Limited
Chartered Certified Accountants
JMH House
481 Green Lanes
Palmers Green
London
N13 4BS

New Living Ministries

Contents of the Financial Statements

for the Period 1 January 2018 to 31 March 2019

	Page
Report of the Trustees	1 to 3
Statement of Trustees Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13 to 14

New Living Ministries

Report of the Trustees

for the Period 1 January 2018 to 31 March 2019

The trustees present their report with the financial statements of the charity for the period 1 January 2018 to 31 March 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The promotion of the heart of God (Jesus Christ) in action, grace and being there for people. We do this through meeting together, encouraging gifts, projects and businesses.

Significant activities

Activities included:

Phoenix Academy - God based education for inner city children.

Kenya & Sri Lanka - Charities to benefit living standards in these areas.

Volunteers

Carla Mayer

Gena Areola

Adrian Hawkes

Pauline Hawkes

Malachi Kelly

Samuel Kelly

Lloyd Coote

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Rainbow

The trust uses the name Rainbow. Rainbow mainly meets in monthly meetups (including Peacemeals or prayer meets) but promotes other going ons in the community. These include such things as art events, holidays (i.e. camping), mission trips abroad and community events.

Phoenix Academy

Phoenix Academy continues its progress at 85 Bounces Road and is flowing along nicely. We have had new students complete the CEE Program in 2018 and gone to further education.

The school Management team consist of Angela Kelly, Pauline Hawkes, Jeffrey Coates, Adrian Hawkes, Karen Allen, Sam Kelly, Gareth Hawkes, Malachi Kelly & Paul Kelly

Fundraising activities

We have regular gifts from our community

FINANCIAL REVIEW

Principal funding sources

Regular giving and school fees.

FUTURE PLANS

To continue to meet up regularly

Support the various projects and individual in the church and on the fringe whilst finding news ways of keeping international communication consistent.

Arranging various events which support the ethnic poorer communities.

To continue to find ways of communicating God's Love in our actions. Support Tottenham through our relationship with PCC and other organisations / charities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust dated 01/04/1993, and constitutes an unincorporated charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The Charities Act 1993 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

Select suitable accounting policies and apply them consistently

Make judgements and estimates that are reasonable and prudent

Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Recruitment and appointment of new trustees

Mrs Angela Kelly

Organizational structure

The trustees of the charity currently comprise of Mrs Joanna Hawkes, Mrs Gena Patricia Areola, Mr Gareth Illya James Hawkes and Mrs Angela Kelly.

The Eldership (up to March 2019) consists of Ms Gena Patricia Muoria, Mrs Angela Kelly, Mr Paul Kelly, Mrs Pauline Ann Hawkes & Mr Adrian Lesley Hawkes.

Decision making

The Trust is held responsible for the upkeep of Phoenix Academy with three of our trustees on the School Management Team.

Trustees meet annually for the completion of the accounts and at other times when required to do so over issues relating to legalities concerning the Trust.

Induction and training of new trustees

New trustees are being searched for.

Wider network

There is an open invite for people to meet in an organising committee quarterly to arrange the future program of the church and its projects.

Related parties

Phoenix Academy

Relationships in Kenya & Sri Lanka

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1023328

Principal address

Room 41 & 42

639 Enterprise Centre

High Road

London

N17 8AA

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

- G Hawkes
- GA Areola
- JA Hawkes
- Mrs A Kelly - appointed 1.4.18

Independent examiner

John Hadjisavvas FCCA
The JMH Partnership Limited
Chartered Certified Accountants
JMH House
481 Green Lanes
Palmers Green
London
N13 4BS

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

.....
Trustee

Statement of Trustees Responsibilities

for the Period 1 January 2018 to 31 March 2019

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charity will continue in business.

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

Independent Examiner's Report to the Trustees of
New Living Ministries

Independent examiner's report to the trustees of New Living Ministries

I report to the charity trustees on my examination of the accounts of the New Living Ministries (the Trust) for the period ended 1 January 2018 to 31 March 2019.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

John Hadjisavvas FCCA
The JMH Partnership Limited
Chartered Certified Accountants
JMH House
481 Green Lanes
Palmers Green
London
N13 4BS

Date:

New Living Ministries

Statement of Financial Activities

for the Period 1 January 2018 to 31 March 2019

	Notes	Unrestricted fund £	Restricted funds £	Period 1.1.18 to 31.3.19 Total funds £	Year Ended 31.12.17 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		150,092	(134)	149,958	102,559
Other income		1	-	1	-
Total		<u>150,093</u>	<u>(134)</u>	<u>149,959</u>	<u>102,559</u>
EXPENDITURE ON					
Raising funds	2	115,495	-	115,495	78,226
Other		<u>(48,872)</u>	<u>-</u>	<u>(48,872)</u>	<u>23,422</u>
Total		<u>66,623</u>	<u>-</u>	<u>66,623</u>	<u>101,648</u>
NET INCOME/(EXPENDITURE)		<u>83,470</u>	<u>(134)</u>	<u>83,336</u>	<u>911</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>(143,328)</u>	<u>757</u>	<u>(142,571)</u>	<u>(143,482)</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>(59,858)</u></u>	<u><u>623</u></u>	<u><u>(59,235)</u></u>	<u><u>(142,571)</u></u>

The notes form part of these financial statements

New Living Ministries

Balance Sheet

At 31 March 2019

	Notes	Unrestricted fund £	Restricted funds £	31.3.19 Total funds £	31.12.17 Total funds £
CURRENT ASSETS					
Debtors	8	8,727	-	8,727	13,345
Prepayments and accrued income		2,653	-	2,653	3,153
Cash in hand		1,542	623	2,165	2,944
		<u>12,922</u>	<u>623</u>	<u>13,545</u>	<u>19,442</u>
CREDITORS					
Amounts falling due within one year	9	(72,780)	-	(72,780)	(162,013)
		<u>(59,858)</u>	<u>623</u>	<u>(59,235)</u>	<u>(142,571)</u>
NET CURRENT ASSETS/(LIABILITIES)					
		<u>(59,858)</u>	<u>623</u>	<u>(59,235)</u>	<u>(142,571)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>(59,858)</u>	<u>623</u>	<u>(59,235)</u>	<u>(142,571)</u>
NET ASSETS/(LIABILITIES)					
		<u>(59,858)</u>	<u>623</u>	<u>(59,235)</u>	<u>(142,571)</u>
FUNDS					
	11				
Unrestricted funds				(59,858)	(143,328)
Restricted funds				623	757
				<u>(59,235)</u>	<u>(142,571)</u>
TOTAL FUNDS					
				<u>(59,235)</u>	<u>(142,571)</u>

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

.....
Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Fixtures and fittings - 10% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. RAISING FUNDS

Raising donations and legacies

	Period	Year Ended
	1.1.18	31.12.17
	to	
	31.3.19	31.12.17
	£	£
Support costs	115,495	78,226

3. TRUSTEES' REMUNERATION AND BENEFITS

	Period 1.1.18 to 31.3.19 £	Year Ended 31.12.17 £
Trustees' salaries	7,050	5,640

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2019 nor for the year ended 31 December 2017.

4. STAFF COSTS

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

	Period 1.1.18 to 31.3.19 4	Year Ended 31.12.17 4
Average monthly number of employees	4	4

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	102,131	428	102,559
Total	102,131	428	102,559
EXPENDITURE ON			
Raising funds	78,226	-	78,226
Other	23,422	-	23,422
Total	101,648	-	101,648
NET INCOME/(EXPENDITURE)	483	428	911
RECONCILIATION OF FUNDS			
Total funds brought forward	(143,811)	329	(143,482)
TOTAL FUNDS CARRIED FORWARD	(143,328)	757	(142,571)

Notes to the Financial Statements - continued
for the Period 1 January 2018 to 31 March 2019

6. INDEPENDENT EXAMINER FEES

	31.12.17	31.12.16
	£	£

Independent examiner fees	1200	1200
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7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
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COST

At 1 January 2018 and 31 March 2019

16,489

DEPRECIATION

At 1 January 2018 and 31 March 2019

16,489

NET BOOK VALUE

At 31 March 2019

-

At 31 December 2017

-

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19	31.12.17
	£	£
Amounts recoverable	8,727	13,180
Other debtors	-	165
	<u>8,727</u>	<u>13,345</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19	31.12.17
	£	£
Trade creditors	3,987	9,267
Taxation and social security	1,279	512
Other creditors	67,514	152,234
	<u>72,780</u>	<u>162,013</u>

10. LOANS

An analysis of the maturity of loans is given below:

	31.3.19	31.12.17
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>60,931</u>	<u>147,143</u>

11. MOVEMENT IN FUNDS

	At 1.1.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	(143,328)	83,470	(59,858)
Restricted funds			
General funds	757	(134)	623
TOTAL FUNDS	<u>(142,571)</u>	<u>83,336</u>	<u>(59,235)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,093	(66,623)	83,470
Restricted funds			
General funds	(134)	-	(134)
TOTAL FUNDS	<u>149,959</u>	<u>(66,623)</u>	<u>83,336</u>

Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
Unrestricted Funds			
General fund	(143,811)	483	(143,328)
Restricted Funds			
General funds	329	428	757
TOTAL FUNDS	<u>(143,482)</u>	<u>911</u>	<u>(142,571)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,131	(101,648)	483
Restricted funds			
General funds	428	-	428
TOTAL FUNDS	<u>102,559</u>	<u>(101,648)</u>	<u>911</u>

12. RELATED PARTY DISCLOSURES

The trust owes £60,459 (£60,459 - 2017) to Pauline and Adrian Hawkes, £498 (£498 - 2017) to Sunflower Properties Limited and £500 (£500 - 2017) to Sunflower Housing Ltd. Further Phoenix Community Care Limited owes £526 (-£87,148 - 2017) and London Training Consortium Limited owes nil (£165 - 2017) to the trust. These parties are related as a result of director/members/trustees having positions within each entity.

New Living Ministries

Detailed Statement of Financial Activities
for the Period 1 January 2018 to 31 March 2019

	Period 1.1.18 to 31.3.19 £	Year Ended 31.12.17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	56,213	21,111
Donations	64,224	52,943
Gift aid	5,521	4,205
Rents received	24,000	24,300
	<hr/>	<hr/>
	149,958	102,559
Other income		
Interest income	1	-
	<hr/>	<hr/>
Total incoming resources	149,959	102,559
EXPENDITURE		
Other		
Trustees' salaries	7,050	5,640
Gifts and donations	2,821	1,029
Repairs and maintenance	34	1,392
Office expenses	6,252	5,115
Training	690	362
Travel expenses	7,631	2,991
Equipment hire	1,777	637
Books and publications	7,836	5,670
No description	298	-
Membership	671	586
Associated company w.off	(83,932)	-
	<hr/>	<hr/>
	(48,872)	23,422
Support costs		
Management		
Insurance	1,918	1,421
Light and heat	3,863	2,170
Telephone	668	673
Postage and stationery	1,087	2,302
Advertising	-	427
Rent and rates	29,270	25,991
	<hr/>	<hr/>
	36,806	32,984
Finance		
Bank charges	91	136
Information technology		
Materials and software	1,894	1,299

This page does not form part of the statutory financial statements

New Living Ministries

Detailed Statement of Financial Activities
for the Period 1 January 2018 to 31 March 2019

	Period 1.1.18 to 31.3.19 £	Year Ended 31.12.17 £
Human resources		
Wages	71,154	37,480
Social security	1,288	-
Pensions	800	189
	<hr/>	<hr/>
	73,242	37,669
Governance costs		
Accountancy and legal fees	2,262	4,938
Independent examiner fees	1,200	1,200
	<hr/>	<hr/>
	3,462	6,138
Total resources expended	<hr/>	<hr/>
	66,623	101,648
	<hr/>	<hr/>
Net income	<hr/>	<hr/>
	83,336	911
	<hr/>	<hr/>

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