

MILLBROOK CHRISTIAN CENTRE

England & Wales · Charity number 1050451

Details

Other names	MCC
Status	Registered
Legal form	Other
Registered	1995-11-07
Register	View on the Charity Commission register

Contact

Address	51a Wimpson Lane Southampton SO16 4QF
Phone	02380399894
Email	info@millbrookchristiancentre.com
Website	www.millbrookchristiancentre.com

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT; TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME THINK FIT; TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT

Activities: THE MAIN ACTIVITIES OF THE CHARITY ARE PROVIDING CHURCH SERVICES, OTHER RELATED ACTIVITIES SUCH AS YOUTH GROUPS AND OVER 50'S LUNCH CLUB AS WELL AS COMMUNITY PROJECTS. WE ALSO RUN A FULL TIME DAY CARE NURSERY.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE SOUTHAMPTON
- Hampshire
- Southampton City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£430,330	£434,967	-	-
2024-03-31	£360,541	£416,976	-	-
2023-03-31	£397,181	£409,028	-	-
2022-03-31	£395,786	£366,203	-	-
2021-03-31	£360,450	£341,017	-	-

Trustees

Name	Role	Appointed
Rev MARK JONATHAN STARBUCK	Chair	
ALAN BOSTON		2013-07-22
ANN DAWN STARBUCK		
David Gerard Gagel		2026-02-01
Deborah Jayne Rioch		2026-02-01
FAITH FINCH		
Keith Michael		2026-02-01
Marta Sofia Cabral Michael		2026-02-01
RUTH BOSTON		2013-07-22

Accounts

REGISTERED CHARITY NUMBER: 1050451

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 MARCH 2025
FOR
MILLBROOK CHRISTIAN CENTRE**

MILLBROOK CHRISTIAN CENTRE

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MILLBROOK CHRISTIAN CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the current Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1050451

Principal address

51a Wimpson Lane
Millbrook
Southampton
Hampshire
SO16 4QF

Trustees

Rev M Starbuck

Mrs F Finch

Mrs A Starbuck

Mr A Boston

Mrs R Boston

Mrs S Maritz

Mr M Trisolino

Chairman

Treasurer

Admin Team Leader

Also Trustee of ICEJ

Resigned 7/7/24

Resigned 31/5/25

Independent Examiner

F.J.Wilde FCCA MBA DChA PgDip

Warner Wilde Ltd

4 Marigold Drive

Bisley

Surrey

GU24 9SF

Bankers

National Westminster Bank plc

27 Market Place

Romsey

Hampshire

SO51 8ZH

Solicitors

Robinsons Solicitors

3 - 5 Mundy Street

Heanor

Derbyshire

DE25 7EB

Advisers

Assemblies of God Great Britain

Ground Floor & Floor 2

No 1-2 The Cottages

Deva Centre

Trinity Way

Manchester

M3 7BE

MILLBROOK CHRISTIAN CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted under the Assemblies of God Model Trust Deed, dated July 2008. The charity is constituted as a Trust.

Recruitment and appointment of new trustees

Trustees are recruited and appointed by the current trustees, after consultation with the church leadership. New trustees are provided with a copy of the Trust Deed and other key documents. Trustees are appointed from within the church membership, which also gives them some existing knowledge of how the charity is run and its aims and objectives.

Organisational structure

The trustees, known as the Church Council, delegate the day to day running and management of the charity to the church ministry team and the nursery management committee. Key decisions are then referred back to the Church Council. The main staff members to whom day to day running of the church and nursery are delegated to are the senior minister and the nursery manager.

Wider network

The charity is a recognised member of the Assemblies of God Churches, adopting their model Trust Deed and subscribing to their doctrine.

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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Church ("the objectives") are for the benefit of the public:

- a) to advance the Christian faith in accordance with the Statement in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit;
- b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time think fit; and
- c) to advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.

The trustees confirm they have had due regard to the Charity Commission's guidance on public benefit in planning their activities. The objectives and aims of the Charity (Millbrook Christian Centre) benefit the public in the SO16 area in the following ways:

The objectives and aims of the Charity (Millbrook Christian Centre) benefit the public in the SO16 area in the following ways:

1) **By being a place of public worship within the community.** One of our key charitable objectives is the advancement of the Christian faith and it is our belief that this benefits the Community in a number of ways. Millbrook Christian Centre (MCC) is a church community where all are welcome and where individuals and families can be part of a friendly, engaging group of people. As a Church we believe that spirituality and spiritual health are vital elements of living a well-balanced, fulfilling life. It is our experience that a sincere, personal faith enables individuals to cope more effectively with the mental, emotional and social challenges of life. Much of our sharing and teaching within the Church promotes moral values, socially responsible lifestyles, and involvement within the local community. It is our genuine conviction that the Christian faith promotes both personal and community uplift.

MILLBROOK CHRISTIAN CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

2) **By relieving financial hardship as and when we can.** There are a number of MCC activities that are aimed specifically at those who may be needing help or support. E.g. Our Community Cafe and our CONNECT Seniors Lunch Club. These are two aspects of our Church engagement with the community that offer a safe space, opportunity to meet together, access to good information, and nutritious cost-effective meals. The Connect programme has continued to thrive, and its numbers and attendance are restricted only by the need for more volunteers to help with the catering and programme. Another aspect of MCC's assistance and support is Learningland, our children's nursery, providing Two-to-Four-Year-Old Funding. A significant percentage of the children within the nursery who access this provision are from lower income families within the local community.

3) **By providing Childcare and Educational Services to the Community.** There is an element of instruction and education in almost all that we do. For example, we read and use the English language, English culture and etiquette are often referenced, and Biblical history and geography are frequently taught. There are also regular programmes hosted at MCC with a view to teaching on Relationships, Money, Technology, Health, Creative Arts, as well as various Hobbies and Craft activities. Learningland is our children's Nursery and it provides a safe, good educational environment for 1-to-5-year-olds. During its 26 years of operation, Learningland has made a valued and appreciable contribution to families within the community and the development of their children.

ACHIEVEMENT AND PERFORMANCE Charitable Activities

The Charity has continued to face some financial challenges, however, through careful budgetary control, some reduction in expenses and salary costs, and the addition of some new families to the Church we have begun to see things improve.

In our previous Trustees Report I mentioned the appointment of Mario Trisolino as Assistant Pastor. The intention was that by March 2024 Mario would be assuming the role of one of the lead ministers of the Church. Unfortunately, this was not possible and in September 2024 Mario also stepped away from his role in the Community Cafe. This was a great disappointment both on the Church and the Cafe side of things, as Mario had been doing an excellent job. This has triggered discussions about the future and the need for other leaders become involved in the Church. This is an ongoing conversation.

We have also seen the passing away of some notable people, Brian Parnell and Fred Harrison, both long standing members and wonderful leaders within the Community. Others have also been affected by debilitating illness and are not able to attend the Church services as regularly as before.

From a leadership point of view this last year has been about achieving financial stability, consolidating our ministry focus; and growing the congregation. All of these outcomes are being achieved, and while it has been a year with challenges, it has also been one with many blessings.

MILLBROOK CHRISTIAN CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

FINANCIAL REVIEW

The charity continues to be funded mainly through income from the day nursery, plus gifts and donations from members of the charity.

The charity ended the financial period with a small deficit of £4.6K which is a vast improvement on the previous financial period. The nursery income has picked up and has been supporting the church which continues to suffer with lower giving. The deficit and drain on reserves of the previous financial period has meant the church has continued to struggle with cash-flow throughout this financial period, relying on the support it receives from the nursery.

Reserves Policy

The policy was set by the trustees in April 2024, but it was acknowledged that at the year-end on 31st March 2025, just after wages had gone out and funded fees had not yet been received, this was not met. This Reserves Policy requires reserves of £32,669 based on costs in the current financial year (2023/24 £30,180). At the 31st March 2025 total funds amounted to £1,446,188 of which at the 31st March 2025 £16,976 was freely available as the balance is invested in either fixed assets, or is restricted/designated for a particular purpose. However in the couple days following the 31st March a further £22,342 was received, meeting the reserves policy. The free reserves continue to be closely monitored by the trustees.

ON BEHALF OF THE TRUSTEES:

A. Boston
A. Boston - Trustee

Date: 19-12-2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MILLBROOK CHRISTIAN CENTRE

I report on the accounts for the year ended 31 March 2025 which comprise the following Statement of Financial Activities, Balance Sheet and Supporting Notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

It is my responsibility to:

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

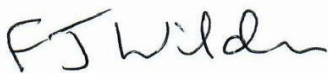
Basis of the independent examiner's report

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

Independent examiner's statement

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

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



F. J. Wilde FCCA MBA DChA PgDip
Warner Wilde Ltd
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Date: 5 January 2026

MILLBROOK CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

		2024/25			2023/24		
	Notes	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Incoming Resources							
Voluntary Income							
Gifts and Donations		77259	6018	83277	73816	550	74366
Missionary Offering		0	3012	3012	0	4592	4592
Investment Income (Bank Interest)		440		440	700		700
		<u>77699</u>	<u>9030</u>	<u>86729</u>	<u>74516</u>	<u>5142</u>	<u>79658</u>
Income from Charitable Activities							
Nursery		339287		339287	273533		273533
Church Events		4314		4314	7350		7350
Other Incoming Resources		0		0	0		0
Total Incoming Resources	2	<u>421300</u>	<u>9030</u>	<u>430330</u>	<u>355399</u>	<u>5142</u>	<u>360541</u>
Expenditure							
Nursery Costs	3	319520		319520	271498		271498
Ministry Costs	4	44987		44987	51013		51013
Mission Costs	5	3587	13815	17402	25977	5304	31281
Support Costs	6	53058		53058	63184		63184
Total Expenditure		<u>421152</u>	<u>13815</u>	<u>434967</u>	<u>411672</u>	<u>5304</u>	<u>416976</u>
Net Income/Expenditure		<u>148</u>	<u>-4785</u>	<u>-4637</u>	<u>-56273</u>	<u>-162</u>	<u>-56435</u>
Net Movement in Funds		<u>148</u>	<u>-4785</u>	<u>-4637</u>	<u>-56273</u>	<u>-162</u>	<u>-56435</u>
Transfers		0		0	0		0
Funds Brought Forward	15	1448700	2124	1450824	1504973	2286	1507259
Funds Carried Forward		<u>1448848</u>	<u>-2661</u>	<u>1446187</u>	<u>1448700</u>	<u>2124</u>	<u>1450824</u>

MILLBROOK CHRISTIAN CENTRE

BALANCE SHEET for the Year Ended 31 March 2025

		2024/25 Total	2023/24 Total
	Notes		
Fixed Assets			
Tangible Assets	10	<u>1516496</u>	<u>1530647</u>
Current Assets			
Debtors (due within 1yr)	11	2969	4651
Cash at Bank		<u>25681</u>	<u>18103</u>
		<u>28650</u>	<u>22754</u>
Creditors			
Amounts due within 1yr	12	-24630	-19656
Net Current Assets		<u>4020</u>	<u>3098</u>
Total Assets less Current Liabilities		1520516	1533745
Creditors			
Amounts due after more than 1 yr	13	-74329	-82921
Net Assets		<u><u>1446187</u></u>	<u><u>1450824</u></u>
Funds	15		
Unrestricted Funds		1448848	1448700
Restricted Funds		<u>-2661</u>	<u>2124</u>
Total Funds		<u><u>1446187</u></u>	<u><u>1450824</u></u>

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



F. Finch - Treasurer

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2025

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation and uncertainty in the preparation of the financial statements are as follows.

a) Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102. The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

b) Funds

Restricted funds are funds which must be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal. Expenditure which meets this criteria is drawn from the fund.

Unrestricted funds are those funds which can be used for any purpose in furtherance of the charitable objects.

Unrestricted funds include designated funds where the trustees have, at their discretion, temporarily set aside resources for a specific purpose.

c) Income

Income is included in the accounts once the charity has entitlement, the amount can be measured with sufficient reliability and there is the probability of receipt.

Earned income is included in the period in which the service is provided, if any performance conditions attached have been met or are fully within the control of the charity.

Donations are included when given, together with an estimate of the related gift aid due thereon.

Legacies are included when the date of probate is ascertained and the amount receivable can be reliably estimated.

d) Expenditure

Expenditure is included on an accruals basis when incurred, that is, when a legal or constructive obligation arises, and includes related irrecoverable VAT.

Future liabilities are included at the best estimate of the amount required to settle them.

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2025

e) Fixed assets

Individual assets with a cost of more than £200 and an expected useful life of more than two years are capitalised.

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is charged on a straight line basis at rates estimated to write-off the value of the assets over their useful lives:-

Equipment, fixtures and fittings	20-30%
Kitchen Upgrade (15yrs)	6.70%
Buildings	2.00%

f) Pensions

The charity makes contributions to the government's NEST pension scheme for all eligible employees, and makes additional contributions to individual pension schemes in accordance with employment contracts. Contributions are included in the accounts as expenditure when they become payable.

g) Accounting for donated services including volunteers

We recognise the important work of volunteers in the work and provision of all the charity does. However, placing a monetary value on their contribution presents significant difficulties. These factors, together with the lack of a market comparator price for general volunteers, make it impractical for their contribution to be measured reliably as income for accounting purposes. Given the absence of a reliable measurement basis, the contribution of volunteers is not included as income in charity accounts.

h) Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that despite the reduction in reserves, the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

i) Employee/Retirement Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2025

Note	2024/25			2023/24	
	Unrestricted	Restricted	Total	Total	
2	Income				
	General Offering	67694	6018	73712	64577
	Gift Aid Refunds	9565	0	9565	9789
	Missionary Giving		3012	3012	4592
	Learningland Nursery	339287		339287	273533
	Church Activities & Misc	4314		4314	7350
	Premises Hire	0		0	0
	Bank Interest Received	440		440	700
	Total Income	421300	9030	430330	360541
	Direct Charitable Activities Expenditure				
3	Nursery Costs				
	Staff Costs & Salaries	269299		269299	228813
	Food and Activities	21360		21360	19662
	Premises Expenditure	19388		19388	13504
	Administration Cost	6706		6706	5211
	Depreciation	2767		2767	4308
	Total Nursery Costs	319520	0	319520	271498
4	Ministry Costs				
	Stipends, Wages & Pensions	40816		40816	46931
	Manse Costs	4121		4121	4032
	Ministry Training	0		0	0
	Administration & Expenses	50		50	50
	Total Church Costs	44987	0	44987	51013
5	Mission Costs				
	Mission Donations (see Note 7)	0	13815	13815	17023
	Mission - Community	100		100	0
	Outreach - Youth & Other	3205		3205	480
	Outreach - Conferences & Other	282		282	13778
	Total Mission Costs	3587	13815	17402	31281
	Total Direct Charitable Expenditure	368094	13815	381909	353792
6	Support Costs				
	Premises Costs	16690		16690	16305
	Printing, Stationery & Telephone	2400		2400	3763
	Equipment Maintenance	170		170	528
	Premises Maintenance	1681		1681	2088
	Insurance & General Expenses	4233		4233	4642
	Bank Charges & Interest	6414		6414	7188
	Depreciation	12167		12167	11909
	Admin Salaries & Other Costs	4682		4682	10683
	Legal & Professional Fees	0		0	0
	Taxation	0		0	976
	Bookkeeping	3540		3540	4060
	Independent Examination	1081		1081	1042
	Total Support Costs	53058	0	53058	63184

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2025

Note		2024/25	2023/24
7	Mission Donations		
	Alberti	600	750
	AOG	1,860	1,860
	C. Francis - Clean Slate	650	550
	Evangelical Action Brazil	2,145	2,115
	International Bible Training Institute	600	600
	ICEJ	600	2,358
	Sedgley International Christian Ministries (G. Malan)	600	550
	Southampton City Mission	1,800	1,850
	Southampton Street Pastors	720	660
	Marion Rashleigh	3,000	3,000
	N Maddock - E-Quiparts	1,200	1,200
	Other Sundry Donations	40	1,530
	Total Mission Donations	13,815	17,023

8	Staff Costs		
	Wages, Salaries and Stipends	284,546	259,791
	Employers NI Cost	20,880	18,038
	Pension Costs	6,172	4,939
		311,598	282,768

The average number of employees during the year was 15 (2023/24 - 14)
No employees received remuneration in excess of £60,000 during the year.

9	Trustees' Remuneration and Benefits		
	No sums were reimbursed to the trustees for their work as trustees. Under provisions included within the Trust Deed, two trustees received remuneration for Ministry service provided to the charity. The manse benefit is the estimated open market rental value of the house occupied by the ministers, split 50/50.		

	Stipend	Pension Contribution	Manse Benefit	Total	Previous Year Total
Mark Starbuck	32500	1050	5700	39250	39250
Ann Starbuck	7875	211	2375	10461	25108
				49711	64358

Trustees' Expenses
Payments totalling £1812 were reimbursed to two trustees in respect of travel, conference fees and other reimbursed expenses during the year (2022/23 - £2775).

10	Tangible Fixed Assets	2024/25			2023/24
		Freehold property	Fixtures & Fittings	Totals	
	Cost/Valuation				
	At 1st April	1547932	66814	1614746	1617735
	Additions		783	783	4811
	Revaluation 2019				
	Disposals		10357	10357	7800
	At 31st March	1547932	57240	1605172	1614746
	Depreciation				
	At 1st April	60368	23731	84099	67882
	Disposals		10357	10357	
	Charge for Year	8306	6628	14934	16217
	At 31st March	68674	20002	109390	84099
	Net Book Value				
	At 31st March	1479258	37238	1516496	1530647

A revaluation of the church premises at 51a Wimpson Lane, was carried out by Robin Howe - FRICS, ARVA, MCABE of Robin Howe Associates in January 2019; based on a Market Valuation in conjunction with the Charities Act 1993. Advice from Robin Howe valued the buildings at Wimpson Lane at £650,000. The total manse building and land at Maybush Rd was valued at £197,932. For depreciation purposes as FRS102 the building only was valued at £65,318. Depreciation of the buildings at Maybush Rd is currently provided at 2% on a straight line basis. All other values are based on the historical cost convention.

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31st March 2025

Note		2024/25	2023/24			
11	Debtors: Amounts Falling Due within one year					
	Nursery Fees due	2259	3685			
	Gift-Aid Refunds due from HMRC	710	966			
	Prepayments	0	0			
	Total	2969	4651			
12	Creditors: Amounts Falling Due within one year					
	HMRC PAYE	3584	3460			
	Pension	3014	2086			
	Accrued Expenses	2815	3186			
	Mortgage Capital	8126	7617			
	Nursery Deposits	1875	1800			
	Holiday Accruals	5216	1507			
	Nursery Fee overpayment	0	0			
	Other Creditors	0	0			
		24630	19656			
13	Creditors: Amount Falling Due more than one year					
	Mortgage 1-2 years	8671	8127			
	Mortgage 2-5 years	29643	27782			
	Mortgage more than 5 years	36015	47012			
		74329	82921			
14	Secured Debts					
	The following secured debts are included within creditors					
	Mortgage secured on church property	82455	90072			
15	Movement in Funds					
		At 1/4/24	Income	Expenditure	Revaluation	At 31/3/25
	Unrestricted Funds					
	General Funds (ii)	1448700	421300	421152		1448848
	Restricted Funds					
	Missions (i)	2124	9030	13815		-2661
	Youth Restricted Donation					0
		2124	9030	13815	0	-2661
	Total Funds	1450824	430330	434967	0	1446187
	(i) = Funds donated for work of missions as detailed in note 8					
	All restricted funds are held as bank balances					
16	Related Party Transactions					
	There were no related party transactions during the year (2023/24: None)					

Accounts

REGISTERED CHARITY NUMBER: 1050451

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 MARCH 2024
FOR
MILLBROOK CHRISTIAN CENTRE**

MILLBROOK CHRISTIAN CENTRE

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MILLBROOK CHRISTIAN CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the current Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1050451

Principal address

51a Wimpson Lane
Millbrook
Southampton
Hampshire
SO16 4QF

Trustees

Rev M Starbuck

Mrs F Finch

Mrs A Starbuck

Mr A Boston

Mrs R Boston

Mrs S Maritz

Mr M Trisolino

Chairman

Treasurer

Admin Team Leader

Also Trustee of ICEJ

Resigned 7/7/24

Appointed 7/7/24

Independent Examiner

F.J.Wilde FCCA MBA DChA PgDip

Warner Wilde Ltd

4 Marigold Drive

Bisley

Surrey

GU24 9SF

Bankers

National Westminster Bank plc

27 Market Place

Romsey

Hampshire

SO51 8ZH

Solicitors

Robinsons Solicitors

3 - 5 Mundy Street

Heanor

Derbyshire

DE25 7EB

Advisers

Assemblies of God Great Britain

Ground Floor & Floor 2

No 1-2 The Cottages

Deva Centre

Trinity Way

Manchester

M3 7BE

MILLBROOK CHRISTIAN CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted under the Assemblies of God Model Trust Deed, dated July 2008. The charity is constituted as a Trust.

Recruitment and appointment of new trustees

Trustees are recruited and appointed by the current trustees, after consultation with the church leadership. New trustees are provided with a copy of the Trust Deed and other key documents. Trustees are appointed from within the church membership, which also gives them some existing knowledge of how the charity is run and its aims and objectives.

Organisational structure

The trustees, known as the Church Council, delegate the day to day running and management of the charity to the church ministry team and the nursery management committee. Key decisions are then referred back to the Church Council. The main staff members to whom day to day running of the church and nursery are delegated to are the senior minister and the nursery manager.

Wider network

The charity is a recognised member of the Assemblies of God Churches, adopting their model Trust Deed and subscribing to their doctrine.

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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Church ("the objectives") are for the benefit of the public:

- a) to advance the Christian faith in accordance with the Statement in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit;
- b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time think fit; and
- c) to advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.

The trustees confirm they have had due regard to the Charity Commission's guidance on public benefit in planning their activities. The objectives and aims of the Charity (Millbrook Christian Centre) benefit the public in the SO16 area in the following ways:

The objectives and aims of the Charity (Millbrook Christian Centre) benefit the public in the SO16 area in the following ways:

1) **By being a place of public worship within the community.** One of our key charitable objectives is the advancement of the Christian faith and it is our belief that this benefits the Community in a number of ways. Millbrook Christian Centre (MCC) is a church community where all are welcome and where individuals and families can be part of a friendly, engaging group of people. As a Church we believe that spirituality and spiritual health are vital elements of living a well-balanced, fulfilling life. It is our experience that a sincere, personal faith enables individuals to cope more effectively with the mental, emotional and social challenges of life. Much of our sharing and teaching within the Church promotes moral values, socially responsible lifestyles, and involvement within the local community. It is our genuine conviction that the Christian faith promotes both personal and community uplift.

MILLBROOK CHRISTIAN CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

2) **By relieving financial hardship as and when we can.** There are a number of MCC activities that are aimed specifically at those who may be needing help or support. E.g. Our Community Cafe (Mario's Cafe) and our CONNECT Seniors Lunch Club. These are two aspects of our Church engagement with the community that offer a safe space, a great meeting area, access to good information and nutrition and cost effective meals. Last year we added another monthly meeting to our Seniors programme called the CONNECT Life Group. This is an afternoon aimed at exploring and building faith, and includes singing, Bible study and prayer. Another aspect of MCC's assistance and support is Learningland, our children's nursery, providing Two to Four Year Old Funding. A significant percentage of the children within the nursery who access this provision are from lower income families within the local community.

3) **By providing Childcare and Educational Services to the Community.** There is an element of instruction and education in almost all that we do. For example, we read and use the English language, English culture and etiquette are often referenced, and Biblical history and geography are frequently taught. There are also regular programmes hosted at MCC with a view to teaching on Relationships, Money, Technology, Health, Creative Arts, as well as various Hobbies and Craft activities. Learningland is our children's Nursery and it provides a safe, good educational environment for 1 to 5 year olds. During its 25 years of operation, Learningland has made a valued and appreciated contribution to families within the community and the development of their children.

ACHIEVEMENT AND PERFORMANCE Charitable Activities

The Charity has faced a number of challenges this last year. Mainly as a result of flatlining income and rising operational expenses. The situation has been carefully monitored and we are starting to see signs of improvement. With these constraints we have had to postpone some development projects such as, upgrading our central heating, replacing our old stage lighting system with a Digital one. Nevertheless, the last year has seen some noteworthy achievements and I will list a few of them below.

The repainting, re-flooring and refurbishment of the Kids and Youth Hall
The appointment of Mario Trisolino as Assistant Pastor and member of the Church Council
The outlining of a leadership Transition track over the next three years
Holding various courses such as the Guitar School & the Camera club
Some great events and conferences such as the 'Live Life' women's conference and the ICEJ conference
The ongoing development of the Connect seniors programme
The growth of Mario's Cafe with the addition of new menus and food options
A very successful Car Boot and Community Day
A steady growth in attendance at our Sunday services

There are a few ongoing concerns, particularly with the Staff recruitment challenges that LearningLand is facing. This does appear to be an industry-wide issue and not specific to LearningLand in any way. Another ongoing concern is the health challenges that some of our older members are facing. There have been a number of prolonged episodes of illness and incapacity affecting some of our stalwart members.

In Summary

While the year has had its challenges, there is much to be thankful for and there are many positive take aways. Growth, Financial stability and Leadership transition remain some of the key objectives for the year ahead.

MILLBROOK CHRISTIAN CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

FINANCIAL REVIEW

The charity continues to be funded mainly through income from the day nursery, plus gifts and donations from members of the charity.

In this financial year the charity has faced challenging financial circumstances, in part because of low giving due to the continuing economic condition in the country as a whole. The nursery was also hit by a dramatic drop in funded fees during October to December 2023, however this started to recover with an influx of new children in January 2024 and continues to regain ground. This has resulted in a significant deficit of £56,435 in this financial period and means that reserves have been eaten into to get us through this period.

Reserves Policy

The trustees reviewed the Reserves policy set in 2021 which with reducing reserves could no longer be met. A new policy was set by the trustees in April 2024, but it was acknowledged that at the year-end on 31st March, just after wages had gone out and funded fees had not yet been received, this was not met. This Reserves Policy requires reserves of £30,180 based on costs in the current financial year (2022/23 £75,300). At the 31st March 2024 total funds amounted to £1,450,824 of which at the 31st March 2024 £12,672 was freely available as the balance is invested in either fixed assets, or is restricted/designated for a particular purpose. Since the year-end reserves have improved, although the free reserves continue to be closely monitored by the trustees.

ON BEHALF OF THE TRUSTEES:

A. Boston
A. Boston - Trustee

Date: 12-1-25

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MILLBROOK CHRISTIAN CENTRE

I report on the accounts for the year ended 31 March 2024 which comprise the following Statement of Financial Activities, Balance Sheet and Supporting Notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

It is my responsibility to:

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

Basis of the independent examiner's report

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

Independent examiner's statement

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

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



F. J. Wilde FCCA MBA DChA PgDip
Warner Wilde Ltd
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Date: 14 January 2025

MILLBROOK CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024

		2023/24			2022/23		
	Notes	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Incoming Resources							
Voluntary Income							
Gifts and Donations		73816	550	74366	101332	10905	112237
Missionary Offering		0	4592	4592	0	2594	2594
Investment Income (Bank Interest)		700		700	309		309
		74516	5142	79658	101641	13499	115140
Income from Charitable Activities							
Nursery		273533		273533	277292		277292
Church Events		7350		7350	4474		4474
Other Incoming Resources		0		0	275		275
Total Incoming Resources	2	355399	5142	360541	383682	13499	397181
Expenditure							
Nursery Costs	3	271498		271498	273609		273609
Ministry Costs	4	51013		51013	53017		53017
Mission Costs	5	25977	5304	31281	16011	13795	29806
Support Costs	6	63184		63184	52596		52596
Total Expenditure		411672	5304	416976	395233	13795	409028
Net Income/Expenditure		-56273	-162	-56435	-11551	-296	-11847
Net Movement in Funds		-56273	-162	-56435	-11551	-296	-11847
Transfers		0		0	0		0
Funds Brought Forward	15	1504973	2286	1507259	1516524	2582	1519106
Funds Carried Forward		1448700	2124	1450824	1504973	2286	1507259

MILLBROOK CHRISTIAN CENTRE

BALANCE SHEET

for the Year Ended 31 March 2024

	Notes	2023/24 Total	2022/23 Total
Fixed Assets			
Tangible Assets	10	<u>1530647</u>	<u>1549853</u>
Current Assets			
Debtors (due within 1yr)	11	4651	2455
Cash at Bank		<u>18103</u>	<u>73340</u>
		<u>22754</u>	<u>75795</u>
Creditors			
Amounts due within 1yr	12	-19656	-28318
Net Current Assets		<u>3098</u>	<u>47477</u>
Total Assets less Current Liabilities		1533745	1597330
Creditors			
Amounts due after more than 1 yr	13	-82921	-90071
Net Assets		<u>1450824</u>	<u>1507259</u>
Funds	15		
Unrestricted Funds		1448700	1504973
Restricted Funds		<u>2124</u>	<u>2286</u>
Total Funds		<u>1450824</u>	<u>1507259</u>

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

12 January 2025



F. Finch - Treasurer

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2024

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation and uncertainty in the preparation of the financial statements are as follows.

a) Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102. The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

b) Funds

Restricted funds are funds which must be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal. Expenditure which meets this criteria is drawn from the fund.

Unrestricted funds are those funds which can be used for any purpose in furtherance of the charitable objects.

Unrestricted funds include designated funds where the trustees have, at their discretion, temporarily set aside resources for a specific purpose.

c) Income

Income is included in the accounts once the charity has entitlement, the amount can be measured with sufficient reliability and there is the probability of receipt.

Earned income is included in the period in which the service is provided, if any performance conditions attached have been met or are fully within the control of the charity.

Donations are included when given, together with an estimate of the related gift aid due thereon.

Legacies are included when the date of probate is ascertained and the amount receivable can be reliably estimated.

d) Expenditure

Expenditure is included on an accruals basis when incurred, that is, when a legal or constructive obligation arises, and includes related irrecoverable VAT.

Future liabilities are included at the best estimate of the amount required to settle them.

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2024

e) Fixed assets

Individual assets with a cost of more than £200 and an expected useful life of more than two years are capitalised.

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is charged on a straight line basis at rates estimated to write-off the value of the assets over their useful lives:-

Equipment, fixtures and fittings	20-30%
Kitchen Upgrade (15yrs)	6.70%
Buildings	2.00%

f) Pensions

The charity makes contributions to the government's NEST pension scheme for all eligible employees, and makes additional contributions to individual pension schemes in accordance with employment contracts. Contributions are included in the accounts as expenditure when they become payable.

g) Accounting for donated services including volunteers

We recognise the important work of volunteers in the work and provision of all the charity does. However, placing a monetary value on their contribution presents significant difficulties. These factors, together with the lack of a market comparator price for general volunteers, make it impractical for their contribution to be measured reliably as income for accounting purposes. Given the absence of a reliable measurement basis, the contribution of volunteers is not included as income in charity accounts.

h) Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that despite the reduction in reserves, the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

i) Employee/Retirement Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2024

Note	2023/24			2022/23	
	Unrestricted	Restricted	Total	Total	
2	Income				
	General Offering	64027	550	64577	96519
	Gift Aid Refunds	9789	0	9789	15718
	Missionary Giving		4592	4592	2594
	Learningland Nursery	273533		273533	277292
	Church Activities & Misc	7350		7350	4474
	Premises Hire	0		0	275
	Bank Interest Received	700		700	309
	Total Income	355399	5142	360541	397181
	Direct Charitable Activities Expenditure				
3	Nursery Costs				
	Staff Costs & Salaries	228813		228813	228425
	Food and Activities	19662		19662	20244
	Premises Expenditure	13504		13504	12975
	Administration Cost	5211		5211	7341
	Depreciation	4308		4308	4624
	Total Nursery Costs	271498	0	271498	273609
4	Ministry Costs				
	Stipends, Wages & Pensions	46931		46931	47416
	Manse Costs	4032		4032	5001
	Ministry Training	0		0	0
	Administration & Expenses	50		50	600
	Total Church Costs	51013	0	51013	53017
5	Mission Costs				
	Mission Donations (see Note 7)	0	17023	17023	19637
	Mission - Community			0	0
	Outreach - Youth & Other	480		480	42
	Outreach - Conferences & Other	13778		13778	10127
	Total Mission Costs	14258	17023	31281	29806
	Total Direct Charitable Expenditure	336769	17023	353792	356432
6	Support Costs				
	Premises Costs	16305		16305	8019
	Printing, Stationery & Telephone	3763		3763	2546
	Equipment Maintenance	528		528	785
	Premises Maintenance	2088		2088	2697
	Insurance & General Expenses	4642		4642	4665
	Bank Charges & Interest	7188		7188	7064
	Depreciation	11909		11909	10223
	Admin Salaries & Other Costs	10683		10683	11267
	Legal & Professional Fees	0		0	70
	Taxation	976		976	0
	Bookkeeping	4060		4060	4310
	Independent Examination	1042		1042	950
	Total Support Costs	63184	0	63184	52596

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2024

Note		2023/24	2022/23
7	Mission Donations		
	Alberti	750	600
	AOG	1,860	3,500
	C. Francis - Clean Slate	550	1,100
	Evangelical Action Brazil	2,115	2,910
	International Bible Training Institute	600	600
	ICEJ	2,358	1,225
	Sedgley International Christian Ministries (G. Malan)	550	600
	Southampton City Mission	1,850	2,160
	Southampton Street Pastors	660	720
	Marion Rashleigh	3,000	2,700
	N Maddock - E-Quiparts	1,200	1,200
	Other Sundry Donations	1,530	2,322
	Total Mission Donations	17,023	19,637

8	Staff Costs		
	Wages, Salaries and Stipends	259,791	257,542
	Employers NI Cost	18,038	20,240
	Pension Costs	4,939	5,170
		282,768	282,952

The average number of employees during the year was 14 (2021/22 - 15)
No employees received remuneration in excess of £60,000 during the year.

9	Trustees' Remuneration and Benefits		
	No sums were reimbursed to the trustees for their work as trustees. Under provisions included within the Trust Deed, two trustees received remuneration for Ministry service provided to the charity. The manse benefit is the estimated open market rental value of the house occupied by the ministers, split 50/50.		

	Stipend	Pension Contribution	Manse Benefit	Total	Previous Year Total
Mark Starbuck	32500	1050	5700	39250	39311
Ann Starbuck	18901	507	5700	25108	24946
				64358	64257

Trustees' Expenses
Payments totalling £1812 were reimbursed to two trustees in respect of travel, conference fees and other reimbursed expenses during the year (2022/23 - £2775).

10	Tangible Fixed Assets	2023/24			2022/23
		Freehold property	Fixtures & Fittings	Totals	
	Cost/Valuation				
	At 1st April	1547932	69803	1617735	1609304
	Additions		4811	4811	8431
	Revaluation 2019				
	Disposals		7800	7800	0
	At 31st March	1547932	66814	1614746	1617735
	Depreciation				
	At 1st April	52061	15821	67882	53035
	Disposals				
	Charge for Year	8306	7911	16217	14847
	At 31st March	60367	23732	84099	67882
	Net Book Value				
	At 31st March	1487565	43082	1530647	1549853

A revaluation of the church premises at 51a Wimpson Lane, was carried out by Robin Howe - FRICS, ARVA, MCABE of Robin Howe Associates in January 2019; based on a Market Valuation in conjunction with the Charities Act 1993. Advice from Robin Howe valued the buildings at Wimpson Lane at £650,000. The total manse building and land at Maybush Rd was valued at £197,932. For depreciation purposes as FRS102 the building only was valued at £65,318. Depreciation of the buildings at Maybush Rd is currently provided at 2% on a straight line basis. All other values are based on the historical cost convention.

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31st March 2024

Note		2023/24	2022/23			
11	Debtors: Amounts Falling Due within one year					
	Nursery Fees due	3685	1716			
	Gift-Aid Refunds due from HMRC	966	739			
	Prepayments	0	0			
	Total	4651	2455			
12	Creditors: Amounts Falling Due within one year					
	HMRC PAYE	3460	3790			
	Pension	2086	1985			
	Accrued Expenses	3186	10520			
	Mortgage Capital	7617	7141			
	Nursery Deposits	1800	1650			
	Holiday Accruals	1507	3232			
	Nursery Fee overpayment	0	0			
	Other Creditors	0	0			
		19656	28318			
13	Creditors: Amount Falling Due more than one year					
	Mortgage 1-2 years	8127	7617			
	Mortgage 2-5 years	27782	26028			
	Mortgage more than 5 years	47012	56426			
		82921	90071			
14	Secured Debts					
	The following secured debts are included within creditors					
	Mortgage secured on church property	90072	97213			
15	Movement in Funds					
		At 1/4/23	Income	Expenditure	Revaluation	At 31/3/24
	Unrestricted Funds					
	General Funds (ii)	1504973	355399	411672		1448700
	Restricted Funds					
	Missions (i)	2286	5142	5304		2124
	Youth Restricted Donation					0
		2286	5142	5304	0	2124
	Total Funds	1507259	360541	416976	0	1450824

(i) = Funds donated for work of missions as detailed in note 8
All restricted funds are held as bank balances

16 Related Party Transactions

There were no related party transactions during the year (2022/23: None)

Accounts

REGISTERED CHARITY NUMBER: 1050451

**REPORT OF THE TRUSTEES AND
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MILLBROOK CHRISTIAN CENTRE**

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Registered Charity number
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Principal address
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Millbrook
Southampton
Hampshire
SO16 4QF

Trustees

Rev M Starbuck
Mrs F Finch
Mrs A Starbuck
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Mrs R Boston
Mrs S Maritz
Mr P Sass

Chairman
Treasurer
Admin Team Leader

Also Trustee of ICEJ

Resigned 12/7/2022

Independent Examiner

F.J.Wilde FCCA MBA DChA PgDip
Warner Wilde Ltd
4 Marigold Drive
Bisley
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Bankers

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27 Market Place
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SO51 8ZH

Solicitors

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Assemblies of God Great Britain
Ground Floor & Floor 2
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Deva Centre
Trinity Way
Manchester
M3 7BE

MILLBROOK CHRISTIAN CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

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Governing document

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The trustees confirm they have had due regard to the Charity Commission's guidance on public benefit in planning their activities. The objectives and aims of the Charity (Millbrook Christian Centre) benefit the public in the SO16 area in the following ways:

The objectives and aims of the Charity (Millbrook Christian Centre) benefit the public in the SO16 area in the following ways:

1) **By being a place of public worship within the community.** One of our key charitable objectives is the advancement of the Christian faith and it is our belief that this benefits the community in a number of ways. Millbrook Christian Centre (MCC) is a church community where all are welcome and where individuals and families can be part of a friendly and engaging group of people. As a Church we believe that spirituality and spiritual health are vital elements of living a well-balanced, fulfilling life. It is our experience that a sincere, personal faith enables individuals to cope more effectively with the mental, emotional and social challenges of life. Much of our sharing and teaching within the Church promotes moral values, socially responsible lifestyles, and involvement within the local community. It is our genuine conviction that the Christian faith promotes both personal and community uplift.

MILLBROOK CHRISTIAN CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

2) **By relieving financial hardship as and when we can.** There are a number of MCC activities that are aimed specifically at those who may be needing help or support. e.g. our CONNECT Seniors Lunch Club. These are two regular events where meals, advice and access to community information are made available to those who attend. Last year we added another monthly meeting to our Seniors programme called 'CONNECT TEA'. This fun-filled afternoon which includes games, quizzes and various interactive activities, has been running successfully with between twelve to fifteen in attendance at all the events. Also at this Connect Tea, at least 4 times annually, an inter-generational activity is planned with the local Mason Moor Primary School, and this has been a great success. Another aspect of MCC's assistance and support is our children's nursery – Learningland – which provides 2 to 4 year old funding. A significant percentage of the children within the nursery who access this provision are from lower income families within the local community.

3) **By providing Educational Services to the Community.** There is an element of instruction and education in almost all that we do. For example, we read and use the English language, English culture and etiquette are often referenced, and Biblical history and geography are frequently taught. There are also regular programmes hosted at MCC with a view to teaching on Relationships, Money, Technology, Health, and Creative Arts. Learningland is our children's nursery and it provides a safe, good educational environment for 1 to 5 year olds. During its 25 years of operation, Learningland has made a valued and appreciated contribution to families within the community and the development of their children.

ACHIEVEMENT AND PERFORMANCE Charitable Activities

This past year's Church & Charity activities have been mainly focused on consolidating and building up our Church membership in the aftermath of the Covid19 pandemic. The pandemic had a significant impact on Church membership, with some members choosing to attend churches nearer to where they lived and also that had kept their 'in person' services going during the lock downs. It would be true to say that through most of 2022 we never saw a full return to the pre-pandemic levels of church attendance. This of course had some impact on the income of the Charity, and together with rising utility bills and the general inflationary pressures present in the UK economy, it required some strategic planning and careful management to safely navigate this period. I am happy to report that things are now much improved, and it is reasonable to expect an upward trajectory with regards to activity and income as new attendees and members strengthen their association with the Church.

Notwithstanding the constraints just mentioned, a number of projects were undertaken that have helped us to engage with the community in new and exciting ways. These are:

- The Kiosk and Café
- Expansion of the Connect seniors events
- Kids and Youth activities
- The Music School
- New Life Groups

Mario's Café

In August 2022 a Kiosk selling cold and hot foods was opened in the Church parking lot and this was run by a church member. With the onset of autumn it was decided to partition a part of our main auditorium and turn it into a small coffee shop. This has been a great success and is now becoming a firm favourite with the local community who want somewhere quiet and safe to have a drink and a snack. Plans for further development and expansion of this project are on-going.

MILLBROOK CHRISTIAN CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

Connect Senior's club

Over the last year our Connect Senior's club has continued to grow, and there are now weekly senior's activities on at least three of four Tuesdays. These events include games, singing, Bible study, pastoral support and a sit-down meal attended by about 50 people. This lunch has been such a success that they have had to move into the Main Hall to accommodate everyone.

Kid's and Youth Work

The Kid's and Youth activities were impacted post covid with some key people either relocating or leaving the Church. Over the last year a new team has been put in place and the numbers of children now attending Kid's Church is growing week by week. Similarly, our Youth Work is also moving forward, and there is now a group of teenagers meeting on Fridays and Sundays. We are involving these young people in more and more of our in-service activities, such as the Tech, playing or singing in the Music Team; and so on.

Life Groups

The last year has also seen the start-up of our mid-week small groups called "Life Groups". There are currently four running and they provide a great way of building relationships and providing some degree of personal support. There are plans for at least another two or three of these groups to be started during the next twelve months.

Pastor Mark Starbuck

While this had no material impact on the Church, it is important to note that Pastor Mark Starbuck had some health challenges during the past year. He is now fully recovered, however, his mobility was affected for some time as he was recovering from surgery.

In Summary

It has been a challenging twelve months but there are many positive take aways that are an encouragement to us and give us a sense of optimism as we look ahead. Growth remains a key objective and at this moment we are on track to meet our growth objectives for the year.

FINANCIAL REVIEW

The charity continues to be funded mainly through income from the day nursery, plus gifts and donations from members of the charity.

In this financial year economic conditions in the country as a whole have not been easy. The nursery has also struggled to recruit qualified staff leading to capped numbers and wage costs have also risen significantly due to the minimum wage increases. There have also been some major outgoings which were anticipated last year with the upgrade of the fire protection systems in the nursery and the development of an outreach café.

Reserves Policy

The trustees have set a Reserves policy in 2021 which is based on a combination of salary and support costs required to continue in the short-term should funding drop significantly. This Reserves Policy requires reserves of £75,300 based on costs in the current financial year (2020/21 £69,745). At the 31st March 2023 total funds amounted to £1,507,259 of which £66,231 is freely available as the balance is invested in either fixed assets, or is restricted/designated for a particular purpose. The reserves policy is being monitored closely by the trustees.

ON BEHALF OF THE TRUSTEES:


.....
F. Finch - Trustee

Date: 8th January 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MILLBROOK CHRISTIAN CENTRE

I report on the accounts for the year ended 31 March 2023 which comprise the following Statement of Financial Activities, Balance Sheet and Supporting Notes..

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

It is my responsibility to:

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

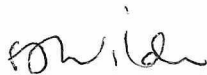
Basis of the independent examiner's report

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

Independent examiner's statement

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

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



F. J. Wilde FCCA MBA DChA PgDip
Warner Wilde Ltd
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Date: 9 January 2024

MILLBROOK CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2023

		2022/23			2021/22		
		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	Notes						
Incoming Resources							
Voluntary Income							
Gifts and Donations		101332	10905	112237	127665	2603	130268
Missionary Offering		0	2594	2594	0	1172	1172
Investment Income (Bank Interest)		309		309	9		9
		101641	13499	115140	127674	3775	131449
Income from Charitable Activities							
Nursery		277292		277292	261528		261528
Church Events		4474		4474	2534		2534
Other Incoming Resources		275		275	275		275
Total Incoming Resources	2	<u>383682</u>	<u>13499</u>	<u>397181</u>	<u>392011</u>	<u>3775</u>	<u>395786</u>
Expenditure							
Nursery Costs	3	273609		273609	248686		248686
Ministry Costs	4	53017		53017	48229		48229
Mission Costs	5	16011	13795	29806	16013	3792	19805
Support Costs	6	52596		52596	49582		49582
Total Expenditure		<u>395233</u>	<u>13795</u>	<u>409028</u>	<u>362510</u>	<u>3792</u>	<u>366302</u>
Net Income/Expenditure		<u>-11551</u>	<u>-296</u>	<u>-11847</u>	<u>29501</u>	<u>-17</u>	<u>29484</u>
Net Movement in Funds		<u>-11551</u>	<u>-296</u>	<u>-11847</u>	<u>29501</u>	<u>-17</u>	<u>29484</u>
Transfers		0		0	0		0
Funds Brought Forward	15	1516524	2582	1519106	1487023	2599	1489622
Funds Carried Forward		<u>1504973</u>	<u>2286</u>	<u>1507259</u>	<u>1516524</u>	<u>2582</u>	<u>1519106</u>

MILLBROOK CHRISTIAN CENTRE

BALANCE SHEET

for the Year Ended 31 March 2023

	Notes	2022/23 Total	2021/22 Total
Fixed Assets			
Tangible Assets	10	<u>1549853</u>	<u>1556270</u>
Current Assets			
Debtors (due within 1yr)	11	2455	5044
Cash at Bank		<u>73340</u>	<u>83915</u>
		<u>75795</u>	<u>88959</u>
Creditors			
Amounts due within 1yr	12	-28318	-28909
Net Current Assets		<u>47477</u>	<u>60050</u>
Total Assets less Current Liabilities		1597330	1616320
Creditors			
Amounts due after more than 1 yr	13	-90071	-97214
Net Assets		<u>1507259</u>	<u>1519106</u>
Funds	15		
Unrestricted Funds		1504973	1516524
Restricted Funds		<u>2286</u>	<u>2582</u>
Total Funds		<u>1507259</u>	<u>1519106</u>

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


F. Finch - Treasurer

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2023

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation and uncertainty in the preparation of the financial statements are as follows.

a) Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102. The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

b) Funds

Restricted funds are funds which must be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal. Expenditure which meets this criteria is drawn from the fund.

Unrestricted funds are those funds which can be used for any purpose in furtherance of the charitable objects.

Unrestricted funds include designated funds where the trustees have, at their discretion, temporarily set aside resources for a specific purpose.

c) Income

Income is included in the accounts once the charity has entitlement, the amount can be measured with sufficient reliability and there is the probability of receipt.

Earned income is included in the period in which the service is provided, if any performance conditions attached have been met or are fully within the control of the charity.

Donations are included when given, together with an estimate of the related gift aid due thereon.

Legacies are included when the date of probate is ascertained and the amount receivable can be reliably estimated.

d) Expenditure

Expenditure is included on an accruals basis when incurred, that is, when a legal or constructive obligation arises, and includes related irrecoverable VAT.

Future liabilities are included at the best estimate of the amount required to settle them.

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2023

e) Fixed assets

Individual assets with a cost of more than £200 and an expected useful life of more than two years are capitalised.

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is charged on a straight line basis at rates estimated to write-off the value of the assets over their useful lives:-

Equipment, fixtures and fittings	20-30%
Kitchen Upgrade (15yrs)	6.70%
Buildings	2.00%

f) Pensions

The charity makes contributions to the government's NEST pension scheme for all eligible employees, and makes additional contributions to individual pension schemes in accordance with employment contracts. Contributions are included in the accounts as expenditure when they become payable.

g) Accounting for donated services including volunteers

We recognise the important work of volunteers in the work and provision of all the charity does. However, placing a monetary value on their contribution presents significant difficulties. These factors, together with the lack of a market comparator price for general volunteers, make it impractical for their contribution to be measured reliably as income for accounting purposes. Given the absence of a reliable measurement basis, the contribution of volunteers is not included as income in charity accounts.

h) Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

i) Employee/Retirement Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2023

Note	2022/23			2021/22	
	Unrestricted	Restricted	Total	Total	
2	Income				
	General Offering	85614	10905	96519	109214
	Gift Aid Refunds	15718	0	15718	21054
	Missionary Giving	0	2594	2594	1172
	Learningland Nursery	277292		277292	261528
	Church Activities & Misc	4474		4474	2534
	Premises Hire	275		275	275
	Bank Interest Received	309		309	9
	Total Income	383682	13499	397181	395786
	Direct Charitable Activities Expenditure				
3	Nursery Costs				
	Staff Costs & Salaries	228425		228425	215539
	Food and Activities	20244		20244	19375
	Premises Expenditure	12975		12975	6727
	Administration Cost	7341		7341	3468
	Depreciation	4624		4624	3577
	Total Nursery Costs	273609	0	273609	248686
4	Ministry Costs				
	Stipends, Wages & Pensions	47416		47416	42723
	Manse Costs	5001		5001	5259
	Ministry Training	0		0	0
	Administration & Expenses	600		600	247
	Total Church Costs	53017	0	53017	48229
5	Mission Costs				
	Mission Donations (see Note 7)	5842	13795	19637	17614
	Mission - Community			0	0
	Outreach - Youth & Other	42		42	34
	Outreach - Conferences & Other	10127		10127	2157
	Total Mission Costs	16011	13795	29806	19805
	Total Direct Charitable Expenditure	342637	13795	356432	316720
6	Support Costs				
	Premises Costs	8019		8019	6203
	Printing, Stationery & Telephone	2546		2546	3647
	Equipment Maintenance	785		785	1939
	Premises Maintenance	2697		2697	1744
	Insurance & General Expenses	4665		4665	2381
	Bank Charges & Interest	7064		7064	7174
	Depreciation	10223		10223	9399
	Admin Salaries & Other Costs	11267		11267	10123
	Legal & Professional Fees	70		70	0
	Bookkeeping	4310		4310	6030
	Independent Examination	950		950	942
	Total Support Costs	52596	0	52596	49582

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2023

Note		2021/22	2021/22
7	Mission Donations		
	Alberti	600	1050
	AOG	3,500	2,510
	C. Francis - Clean Slate	1,100	900
	Evangelical Action Brazil	2,910	2,450
	International Bible Training Institute	600	850
	ICEJ	1,225	1,900
	Sedgley International Christian Ministries (G. Malan)	600	850
	Southampton City Mission	2,160	2,170
	Southampton Street Pastors	720	970
	Marion Rashleigh	2,700	2,400
	N Maddock - E-Quiparts	1,200	1,450
	Other Sundry Donations	2,322	114
	Total Mission Donations	19,637	17,614

8	Staff Costs		
	Wages, Salaries and Stipends	257,542	240,698
	Employers NI Cost	20,240	17,065
	Pension Costs	5,170	4,719
		282,952	262,482

The average number of employees during the year was 14 (2021/22 - 15)
No employees received remuneration in excess of £60,000 during the year.

9	Trustees' Remuneration and Benefits	
	No sums were reimbursed to the trustees for their work as trustees. Under provisions included within the Trust Deed, two trustees received remuneration for Ministry service provided to the charity. The manse benefit is the estimated open market rental value of the house occupied by the ministers, split 50/50.	

	Stipend	Pension Contribution	Manse Benefit	Total	Previous Year Total
Mark Starbuck	32558	1053	5700	39311	36110
Ann Starbuck	18746	500	5700	24946	23107
				64257	59217

Trustees' Expenses
Payments totalling £2775 were reimbursed to four trustees in respect of travel, conference fees and other reimbursed expenses during the year (2021/22 - £3861).

10	Tangible Fixed Assets		2022/23		2021/22
		Freehold property	Fixtures & Fittings	Totals	
	Cost/Valuation				
	At 1st April	1547932	61372	1609304	1568321
	Additions		8431	8431	47240
	Revaluation 2019				
	Disposals			0	0
	At 31st March	1547932	69803	1617735	1615561
	Depreciation				
	At 1st April	43755	9280	53035	46315
	Disposals				
	Charge for Year	8306	6541	14847	12976
	At 31st March	52061	15821	67882	59291
	Net Book Value				
	At 31st March	1495871	53982	1549853	1556270

A revaluation of the church premises at 51a Wimpson Lane, was carried out by Robin Howe - FRICS, ARVA, MCABE of Robin Howe Associates in January 2019; based on a Market Valuation in conjunction with the Charities Act 1993. Advice from Robin Howe valued the buildings at Wimpson Lane at £650,000. The total manse building and land at Maybush Rd was valued at £197,932. For depreciation purposes as FRS102 the building only was valued at £65,318. Depreciation of the buildings at Maybush Rd is currently provided at 2% on a straight line basis. All other values are based on the historical cost convention.

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31st March 2023

Note		2022/23	2021/22			
11	Debtors: Amounts Falling Due within one year					
	Nursery Fees due	1716	2244			
	Gift-Aid Refunds due from HMRC	739	2800			
	Prepayments	0	0			
	Total	2455	5044			
12	Creditors: Amounts Falling Due within one year					
	HMRC PAYE	3790	4696			
	Pension	1985	2006			
	Accrued Expenses	10520	10525			
	Mortgage Capital	7141	6710			
	Nursery Deposits	1650	1425			
	Holiday Accruals	3232	3547			
	Nursery Fee overpayment	0	0			
	Other Creditors	0	0			
		28318	28909			
13	Creditors: Amount Falling Due more than one year					
	Mortgage 1-2 years	7617	7141			
	Mortgage 2-5 years	26028	24413			
	Mortgage more than 5 years	56426	65660			
		90071	97214			
14	Secured Debts					
	The following secured debts are included within creditors					
	Mortgage secured on church property	97213	108680			
15	Movement in Funds					
		At 1/4/22	Income	Expenditure	Revaluation	At 31/3/23
	Unrestricted Funds					
	General Funds (ii)	1516524	383682	395233		1504973
	Restricted Funds		10905	10905		
	Missions (i)	2582	2594	2890		2286
	Youth Restricted Donation					0
						0
		2582	13499	13795	0	2286
	Total Funds	1519106	397181	409028	0	1507259

(i) = Funds donated for work of missions as detailed in note 8
All restricted funds are held as bank balances

16 Related Party Transactions

There were no related party transactions during the year (2021/22: None)

Accounts

REGISTERED CHARITY NUMBER: 1050451

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 MARCH 2022
FOR
MILLBROOK CHRISTIAN CENTRE**

MILLBROOK CHRISTIAN CENTRE

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Independent Examiner's Report	5
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Balance Sheet	7
Notes to the Financial Statements	8 to 12

MILLBROOK CHRISTIAN CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the current Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1050451

Principal address
51a Wimpson Lane
Millbrook
Southampton
Hampshire
SO16 4QF

Trustees

Rev M Starbuck
Mrs F Finch
Mrs A Starbuck
Mr A Boston
Mrs R Boston
Mrs S Maritz
Mr P Sass

Chairman
Treasurer
Admin Team Leader

Also Trustee of ICEJ

Independent Examiner

F.J.Wilde FCCA MBA DChA PgDip
Warner Wilde Ltd
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Bankers

National Westminster Bank plc
27 Market Place
Romsey
Hampshire
SO51 8ZH

Solicitors

Robinsons Solicitors
3 - 5 Mundy Street
Heanor
Derbyshire
DE25 7EB

Advisers

Assemblies of God
National Ministry Centre
Mattersey
Doncaster
DN10 5HD

MILLBROOK CHRISTIAN CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted under the Assemblies of God Model Trust Deed, dated July 2008. The charity is constituted as a Trust.

Recruitment and appointment of new trustees

Trustees are recruited and appointed by the current trustees, after consultation with the church leadership. New trustees are provided with a copy of the Trust Deed and other key documents. Trustees are appointed from within the church membership, which also gives them some existing knowledge of how the charity is run and its aims and objectives.

Organisational structure

The trustees, known as the Church Council, delegate the day to day running and management of the charity to the church ministry team and the nursery management committee. Key decisions are then referred back to the Church Council. The main staff members to whom day to day running of the church and nursery are delegated to are the senior minister and the nursery manager.

Wider network

The charity is a recognised member of the Assemblies of God Churches, adopting their model Trust Deed and subscribing to their doctrine.

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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Church ("the objectives") are for the benefit of the public:

- a) to advance the Christian faith in accordance with the Statement in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit;
- b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time think fit; and
- c) to advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.

The trustees confirm they have had due regard to the Charity Commission's guidance on public benefit in planning their activities. The objectives and aims of the Charity (Millbrook Christian Centre) benefit the public in the SO16 area in the following ways:

The objectives and aims of the Charity (Millbrook Christian Centre) benefit the public in the SO16 area in the following ways:

1) By being a place of public worship within the community. One of our key charitable objectives is the advancement of the Christian faith and we believe that benefits the Community in a number of ways. For example, Millbrook Christian Centre (MCC) is a church community where all are welcome and where individuals and families can be part of a friendly, engaging group of people. As a Church we believe that spirituality and spiritual health are vital elements of living a well-balanced, fulfilling life. It is our experience that a sincere, personal faith enables individuals to cope more effectively with the mental, emotional and social challenges of life. Much of our sharing and teaching within the Church promotes moral values, socially responsible lifestyles, and involvement within the local community. It is our genuine conviction that the Christian faith promotes both personal and community uplift.

MILLBROOK CHRISTIAN CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

2) **By relieving financial hardship as and where we can.** There are a number of MCC activities that are aimed specifically at those who may be needing help or support. E.g. Our 'CONNECT Seniors Lunch Club' and our 'CONNECT Tea'. These are two regular events where meals, advice and access to community information are made available to those who attend. Another aspect of MCC's assistance and support is Learningland - our children's nursery - which provides 2-4yr old Funding. A significant percentage of the children within the nursery who access this provision are from lower income families within the local community.

3) **By providing Educational Services to the Community.** There is an element of instruction and education in almost all that we do. For example, we read and use the English language, English culture and etiquette are often referenced, and Biblical history and geography are frequently taught. There are also regular programmes hosted at MCC with a view to teaching on Relationships, Money, Technology, Health, Creative Arts, as well as various craft activities. Learningland is our children's Nursery and it provides a safe, good educational environment for 1 - 5 year olds. During its 25 years of operation, Learningland has made a valued and appreciated contribution to families within the community and to the development of their children.

ACHIEVEMENT AND PERFORMANCE Charitable Activities

Many of the Church & Charity activities continued to be affected, especially in the early months of this financial period, by the Covid19 pandemic. However as the year progressed we became more used to the 'new normal'. There have been changes in the way donations have been received as a result of Covid, such as more donations are received via the bank account now, than previously with people avoiding cash.

For much of 2021 our Sunday services continued to be held online along with weekly Bible Study and Prayer meetings. Our 'Girls Allowed' craft club continued to take place via Zoom throughout 2021. In May 2021 many of our leaders took part in the Annual AOG Conference which was also held online.

During the early Autumn we were able to run a 'Tent Event' on Green Park, which was a success despite several key people being affected by the latest Covid variant at that time. Over the 5 days over 150 people attended various meetings and also children from the Millbrook estate took part in morning activities.

Also in the Autumn we started preparations for a major kitchen refurbishment. Food plays a major part in many of the events we put on as a church and also providing meals for our nursery children, many of whom need breakfast, lunch or tea, sometimes all three. Our kitchen was approximately fifteen years old and based on domestic style units.

The refurbishment saw the kitchen completely gutted, new electrics installed to cope with electric ovens and hobs rather than the old gas ones and completely new commercial stainless steel units installed. This was obviously a major capital expense, caused major disruption for several weeks and took a lot of time and effort, but was well worth it to provide facilities fit for the future.

During the next financial year we are planning other capital expenditure to upgrade Fire Safety and security systems, especially in the Nursery.

While there has been major expenditure, both during this financial year and looking to the future, we have also been blessed by some very generous donations. The support from the local community and our congregation for the work of the charity is really encouraging, especially after the financial pressures everyone has faced during the pandemic.

MILLBROOK CHRISTIAN CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

In March 2022 we were once again able to host the annual 'LiveLife' Womens conference when nearly fifty women from the local community met to be encouraged. This was a lower number than previous years pre-pandemic but we are confident this will again increase as people become more used to gathering again.

We have not restarted our SAIL group post-pandemic as we don't currently have sufficient team members to staff this particular group.

Obviously the pandemic has left its mark on us, the local community we serve, and the world as a whole. Yes, some things may change, but we are certain of our place in that local community and the need for the services to that community that we provide. Despite everything that has happened we are in a strong place to provide those services going forward.

FINANCIAL REVIEW

The charity continues to be funded mainly through income from the day nursery, plus gifts and donations from members of the charity.

This financial year has seen some very generous donations received, but also major outgoings as the kitchen for the nursery has been upgraded from a wooden framework domestic style kitchen to a commercial stainless-steel kitchen and associated electrical work. Most of this work has been capitalised so doesn't show in the SOFA. More capital expenses are expected next year with the upgrade of fire protection systems for the nursery.

Reserves Policy

The trustees have set a Reserves policy which is based on a combination of salary and support costs required to continue in the short-term should funding drop significantly. This Reserves Policy requires reserves of £69,745 based on costs in the current financial year (2020/21 £62,909). At the 31st March 2022 total funds amounted to £1,519,106 of which £76,362 is freely available as the balance is invested in either fixed assets, or is restricted/designated for a particular purpose. The reserves policy is regularly reviewed by the trustees.

ON BEHALF OF THE TRUSTEES:



A. Starbuck - Trustee

Date: 6th July 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MILLBROOK CHRISTIAN CENTRE

I report on the accounts for the year ended 31 March 2022 which comprise the following Statement of Financial Activities, Balance Sheet and Supporting Notes..

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

It is my responsibility to:

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

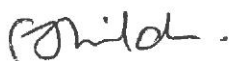
Basis of the independent examiner's report

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

Independent examiner's statement

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

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



F. J. Wilde FCCA MBA DChA PgDip
Warner Wilde Ltd
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Date: 8 July 2022

MILLBROOK CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2022

		2021/22			2020/21		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Notes						
Incoming Resources							
Voluntary Income							
		127665	2603	130268	70032		70032
		0	1172	1172	961	960	1921
		9		9	32		32
Investment Income (Bank Interest)		127674	3775	131449	71025	960	71985
Income from Charitable Activities							
		261528		261528	281716		281716
		2534		2534	6749		6749
		275		275			
Total Incoming Resources	2	392011	3775	395786	359490	960	360450
Expenditure							
	3	248686		248686	235023		235023
	4	48229		48229	37830		37830
	5	16013	3792	19805	13172	3792	16964
	6	49582		49582	51200		51200
Total Expenditure		362510	3792	366302	337225	3792	341017
Net Income/Expenditure		29501	-17	29484	22265	-2832	19433
Net Movement in Funds		29501	-17	29484	22265	-2832	19433
Transfers		0		0	0		0
Funds Brought Forward	15	1487023	2599	1489622	1464758	5431	1470189
Funds Carried Forward		1516524	2582	1519106	1487023	2599	1489622

MILLBROOK CHRISTIAN CENTRE

BALANCE SHEET

for the Year Ended 31 March 2022

	Notes	2021/22 Total	2020/21 Total
Fixed Assets			
Tangible Assets	10	<u>1556270</u>	<u>1522006</u>
Current Assets			
Debtors (due within 1yr)	11	5044	5157
Cash at Bank		<u>83915</u>	<u>85311</u>
		<u>88959</u>	<u>90468</u>
Creditors			
Amounts due within 1yr	12	-28909	-18928
Net Current Assets		<u>60050</u>	<u>71540</u>
Total Assets less Current Liabilities		1616320	1593546
Creditors			
Amounts due after more than 1 yr	13	-97214	-103924
Net Assets		<u><u>1519106</u></u>	<u><u>1489622</u></u>
Funds	15		
Unrestricted Funds		1516524	1487023
Restricted Funds		<u>2582</u>	<u>2599</u>
Total Funds		<u><u>1519106</u></u>	<u><u>1489622</u></u>

6th July 2022

The financial statements were approved by the Board of Trustees on 6th July 2022 and were signed on its behalf by:


F. Finch - Treasurer

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2022

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation and uncertainty in the preparation of the financial statements are as follows.

a) Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102. The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

b) Funds

Restricted funds are funds which must be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal. Expenditure which meets this criteria is drawn from the fund.

Unrestricted funds are those funds which can be used for any purpose in furtherance of the charitable objects.

Unrestricted funds include designated funds where the trustees have, at their discretion, temporarily set aside resources for a specific purpose.

c) Income

Income is included in the accounts once the charity has entitlement, the amount can be measured with sufficient reliability and there is the probability of receipt.

Earned income is included in the period in which the service is provided, if any performance conditions attached have been met or are fully within the control of the charity.

Donations are included when given, together with an estimate of the related gift aid due thereon.

Legacies are included when the date of probate is ascertained and the amount receivable can be reliably estimated.

d) Expenditure

Expenditure is included on an accruals basis when incurred, that is, when a legal or constructive obligation arises, and includes related irrecoverable VAT.

Future liabilities are included at the best estimate of the amount required to settle them.

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2022

e) Fixed assets

Individual assets with a cost of more than £200 and an expected useful life of more than two years are capitalised.

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is charged on a straight line basis at rates estimated to write-off the value of the assets over their useful lives:-

Equipment, fixtures and fittings	20-30%
Kitchen Upgrade (15yrs)	6.70%
Buildings	2.00%

f) Pensions

The charity makes contributions to the government's NEST pension scheme for all eligible employees, and makes additional contributions to individual pension schemes in accordance with employment contracts. Contributions are included in the accounts as expenditure when they become payable.

g) Accounting for donated services including volunteers

We recognise the important work of volunteers in the work and provision of all the charity does. However, placing a monetary value on their contribution presents significant difficulties. These factors, together with the lack of a market comparator price for general volunteers, make it impractical for their contribution to be measured reliably as income for accounting purposes. Given the absence of a reliable measurement basis, the contribution of volunteers is not included as income in charity accounts.

h) Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

i) Employee/Retirement Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2022

Note	2021/22			2020/21
	Unrestricted	Restricted	Total	Total
2 Income				
General Offering	106611	2603	109214	60900
Gift Aid Refunds	21054	0	21054	9132
Missionary Giving	0	1172	1172	1921
Learningland Nursery	261528		261528	281716
Church Activities & Misc	2534		2534	6749
Premises Hire	275		275	0
Bank Interest Received	9		9	32
Total Income	392011	3775	395786	360450
3 Direct Charitable Activities Expenditure				
Nursery Costs				
Staff Costs & Salaries	215539		215539	209839
Food and Activities	19375		19375	13403
Premises Expenditure	6727		6727	5949
Administration Cost	3468		3468	3896
Depreciation	3577		3577	1936
Total Nursery Costs	248686	0	248686	235023
4 Ministry Costs				
Stipends, Wages & Pensions	42723		42723	34027
Manse Costs	5259		5259	2689
Ministry Training	0		0	120
Administration & Expenses	247		247	994
Total Church Costs	48229	0	48229	37830
5 Mission Costs				
Mission Donations (see Note 7)	17614		17614	16638
Mission - Community			0	0
Outreach - Youth & Other	34		34	51
Outreach - Conferences & Other	2157		2157	275
Total Mission Costs	19805	0	19805	16964
Total Direct Charitable Expenditure	316720	0	316720	289817
6 Support Costs				
Premises Costs	6203		6203	8156
Printing, Stationery & Telephone	3647		3647	2865
Equipment Maintenance	1939		1939	1578
Premises Maintenance	1744		1744	775
Insurance & General Expenses	2381		2381	3203
Bank Charges & Interest	7174		7174	7062
Depreciation	9399		9399	10487
Admin Salaries & Other Costs	10123		10123	9866
Legal & Professional Fees	0		0	25
Bookkeeping	6030		6030	5965
Independent Examination	942		942	1218
Total Support Costs	49582	0	49582	51200

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2022

Note		2021/22	2020/21
7	Mission Donations		
	Alberti	1050	600
	AOG	2,510	2,646
	C. Francis - Clean Slate	900	1,100
	Evangelical Action Brazil	2,450	3,402
	International Bible Training Institute	850	600
	ICEJ	1,900	1,200
	Sedgley International Christian Ministries (G. Malan)	850	600
	Southampton City Mission	2,170	1,920
	Southampton Street Pastors	970	720
	Marion Rashleigh	2,400	2,550
	N Maddock - E-Quiparts	1,450	1,100
	Other Sundry Donations	114	200
	Total Mission Donations	17,614	16,638

8	Staff Costs		
	Wages, Salaries and Stipends	240,698	224,610
	Employers NI Cost	17,065	15,557
	Pension Costs	4,719	4,095
		262,482	244,262

The average number of employees during the year was 15 (2020/21 - 15)
No employees received remuneration in excess of £60,000 during the year.

9	Trustees' Remuneration and Benefits		
	No sums were reimbursed to the trustees for their work as trustees. Under provisions included within the Trust Deed, two trustees received remuneration for Ministry service provided to the charity. The manse benefit is the estimated open market rental value of the house occupied by the ministers, split 50/50.		

	Stipend	Pension Contribution	Manse Benefit	Total	Previous Year Total
Mark Starbuck	29640	770	5700	36110	31388
Ann Starbuck	17066	341	5700	23107	21535
				59217	52923

Trustees' Expenses
Payments totalling £3861 were reimbursed to four trustees in respect of travel, conference fees and other reimbursed expenses during the year (2020/21 - £524).

10	Tangible Fixed Assets	2021/22			2020/21
		Freehold property	Fixtures & Fittings	Totals	
Cost/Valuation					
At 1st April		1547932	20389	1568321	1566826
Additions			47240	47240	2965
Revaluation 2019				0	0
Disposals					
At 31st March		1547932	67629	1615561	1569791
Depreciation					
At 1st April		35449	10866	46315	35362
Disposals					
Charge for Year		8306	4670	12976	12423
At 31st March		43755	15536	59291	47785
Net Book Value					
At 31st March		1504177	52093	1556270	1522006

A revaluation of the church premises at 51a Wimpson Lane, was carried out by Robin Howe - FRICS, ARVA, MCABE of Robin Howe Associates in January 2019; based on a Market Valuation in conjunction with the Charities Act 1993. Advice from Robin Howe valued the buildings at Wimpson Lane at £650,000. The total manse building and land at Maybush Rd was valued at £197,932. For depreciation purposes as FRS102 the building only was valued at £65,318. Depreciation of the buildings at Maybush Rd is currently provided at 2% on a straight line basis. All other values are based on the historical cost convention.

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31st March 2022

Note		2021/22	2020/21			
11	Debtors: Amounts Falling Due within one year					
	Nursery Fees due	2244	0			
	Gift-Aid Refunds due from AOG/HMRC	2800	1861			
	Furlough Payment due	0	3296			
	Prepayments	0	0			
	Total	5044	5157			
12	Creditors: Amounts Falling Due within one year					
	HMRC PAYE	4696	4850			
	Pension	2006	836			
	Accrued Expenses	10525	2435			
	Deferred Income *	0	0			
	Mortgage Capital	6710	4757			
	Nursery Deposits	1425	1125			
	Holiday Accruals	3547	4344			
	Nursery Fee overpayment	0	81			
	Other Creditors	0	500			
		28909	18928			
	(* = Advance payment by SCC, the whole of deferred income has been released to income in the following year)					
13	Creditors: Amount Falling Due more than one year					
	Mortgage 1-2 years	7141	6711			
	Mortgage 2-5 years	24413	22885			
	Mortgage more than 5 years	65660	74328			
		97214	103924			
14	Secured Debts					
	The following secured debts are included within creditors					
	Mortgage secured on church property	103924	108680			
15	Movement in Funds					
		At 1/4/21	Income	Expenditure	Revaluation	At 31/3/22
	Unrestricted Funds					
	General Funds (ii)	1487023	392011	362510		1516524
	Restricted Funds					
	Missions (i)	2599	3775	3792		2582
	Youth Restricted Donation					0
		2599	3775	3792	0	2582
	Total Funds	1489622	395786	366302	0	1519106
	(i) = Funds donated for work of missions as detailed in note 8					
	All restricted funds are held as bank balances					
16	Related Party Transactions					
	There were no related party transactions during the year (2020/21: None)					

Accounts

REGISTERED CHARITY NUMBER: 1050451

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 MARCH 2021
FOR
MILLBROOK CHRISTIAN CENTRE**

MILLBROOK CHRISTIAN CENTRE

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MILLBROOK CHRISTIAN CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the current Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1050451

Principal address

51a Wimpson Lane
Millbrook
Southampton
Hampshire
SO16 4QF

Trustees

Rev M Starbuck
Mrs F Finch
Mrs A Starbuck
Mr A Boston
Mrs R Boston
Mrs S Maritz
Mr P Sass

Chairman
Treasurer
Admin Team Leader

Also Trustee of ICEJ

Independent Examiner

Mary Wallbank DChA, FCA, FCIE
Charity Management Services
19 Stinchar Drive
Chandlers Ford
Eastleigh
Hampshire
SO53 4QJ

Bankers

National Westminster Bank plc
27 Market Place
Romsey
Hampshire
SO51 8ZH

Solicitors

Robinsons Solicitors
3 - 5 Mundy Street
Heanor
Derbyshire
DE25 7EB

Advisers

Assemblies of God
National Ministry Centre
Mattersey
Doncaster
DN10 5HD

MILLBROOK CHRISTIAN CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted under the Assemblies of God Model Trust Deed, dated July 2008. The charity is constituted as a Trust.

Recruitment and appointment of new trustees

Trustees are recruited and appointed by the current trustees, after consultation with the church leadership. New trustees are provided with a copy of the Trust Deed and other key documents. Trustees are appointed from within the church membership, which also gives them some existing knowledge of how the charity is run and its aims and objectives.

Organisational structure

The trustees, known as the Church Council, delegate the day to day running and management of the charity to the church ministry team and the nursery management committee. Key decisions are then referred back to the Church Council. The main staff members to whom day to day running of the church and nursery are delegated to are the senior minister and the nursery manager.

Wider network

The charity is a recognised member of the Assemblies of God Churches, adopting their model Trust Deed and subscribing to their doctrine.

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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Church ("the objectives") are for the benefit of the public:

- a) to advance the Christian faith in accordance with the Statement in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit;
- b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time think fit; and
- c) to advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.

The trustees confirm they have had due regard to the Charity Commission's guidance on public benefit in planning their activities. The objectives and aims of the Charity (Millbrook Christian Centre) benefit the public in the SO16 area in the following ways:

The objectives and aims of the Charity (Millbrook Christian Centre) benefit the public in the SO16 area in the following ways:

1) By being a place of public worship within the community. One of our key charitable objectives is the advancement of the Christian faith and we believe that benefits the Community in a number of ways. For example, Millbrook Christian Centre (MCC) is a church community where all are welcome and where individuals and families can be part of a friendly, engaging group of people. As a Church we believe that spirituality and spiritual health are vital elements of living a well-balanced, fulfilling life. It is our experience that a sincere, personal faith enables individuals to cope more effectively with the mental, emotional and social challenges of life. Much of our sharing and teaching within the Church promotes moral values, socially responsible lifestyles, and involvement within the local community. It is our genuine conviction that the Christian faith promotes both personal and community uplift.

MILLBROOK CHRISTIAN CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

2) **By relieving financial hardship as and where we can.** There are a number of MCC activities that are aimed specifically at those who may be needing help or support. E.g. Our SAIL Community Cafe (S-Serving the community; A-Assisting those in need; I-Informing those with questions; L-Listening to people) and our CONNECT Seniors Lunch Club. These are two regular events where meals, advice and access to community information are made available to those who attend. Last year we added another monthly meeting to our Seniors programme called 'CONNECT Tea'. This fun-filled afternoon includes games, quizzes and various interactive activities, has been running successfully with a dozen or more in attendance at all the events. Another aspect of MCC's assistance and support is Learningland - our children's nursery - which provides 2-4yr old Funding. A significant percentage of the children within the nursery who access this provision are from lower income families within the local community.

3) **By providing Childcare and Educational Services to the Community.** There is an element of instruction and education in almost all that we do. For example, we read and use the English language, English culture and etiquette are often referenced, and Biblical history and geography are frequently taught. There are also regular programmes hosted at MCC with a view to teaching on Relationships, Money, Technology, Health, Creative Arts, as well as various craft activities. Learningland is our children's Nursery and it provides a safe, good educational environment for 1 - 5 year olds. During its 25 years of operation, Learningland has made a valued and appreciated contribution to families within the community and to the development of their children.

ACHIEVEMENT AND PERFORMANCE Charitable Activities

This year's Church & Charity activities were significantly affected by the Covid19 pandemic. We list the main areas of impact below but will also give a bit more detail in a few subsequent paragraphs.

- Members of staff were caught in national lockdowns overseas; other staff members were furloughed.
- Worship services of the Church were closed for 9 out of the 12 months.
- Learningland had to operate with reduced staff and children numbers.
- Administration and financial processes had to be moved online.
- Pastoral and congregational operations became digital and dependent on digital delivery systems.
- All of our community and social assistance programmes were suspended.

Navigating through uncharted waters.

This was a totally new experience for all of us in this situation. Not only was the virus new, but its consequences were also new. To date we have never faced a lockdown that had also closed churches and limited any gathering for worship. Learningland was also affected with lower children numbers and with challenges of protecting and retaining staff. To mitigate the inevitable financial impact, certain lead staff members took reductions in their salary packages, while others were placed on furlough using the government furlough scheme.

There was at first a genuine concern that the Charity as a whole would incur a significant and substantial financial setback. Thankfully, this did not happen to the degree that we thought it could. At the close of the financial year the accounts do reflect some diminishing of income, especially on the Church side, however, taken as a whole we can be very thankful and appreciative of the commitment of staff and members to getting us through this time.

MILLBROOK CHRISTIAN CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

One of the challenges that we faced immediately the lockdown was implemented, was 'How do we continue to serve and care for the Church?' In response to this we started recording and uploading 'service programmes' so that members could watch from the safety of their homes. When the second lockdown was declared we began to also use Zoom for our Sunday services and mid-week meetings to provide a more interactive way of doing church. While at first these were new skills and methods, they are now very much part of our delivery system and we are sure will remain in some way once church is fully open.

Pre-covid, most of the income given into the Church was by way of the offerings taken during our Church services. Now as a result of the pandemic, most of the giving to the church is done by way of online banking. There are some exceptions to this with some of our older members still preferring to give directly and so they pop an envelope through the Church door.

At first all of our kids, youth and seniors activities were suspended. We now have kids and youth breakaway options during the Sunday morning Zoom service and a number of our members are involved with that. The Connect and SAIL activities were also suspended, mainly due to health and vulnerability risks. These departments are now considering their options, and looking to a possible restart in the autumn. Annual events like the "Live Life Beautifully" conference were held via Zoom, the same was true of Christmas events and Vision Sunday.

Management Team meetings, Church Council and Leadership meetings have continued during the course of the year using Zoom or Skype. The business and administration of the Charity, the Church, and Learningland have not been significantly affected by Covid and all appropriate minutes and decisions have been recorded and kept.

We sense that the general mood is 'let's get through this'. There is a strong hope and desire that we will be able to get back some normality in the near future. It's going to take some time to assess what the impact of the last twelve months has been on our members, especially the older ones. However, we are confident that the Charity came through this year in reasonable shape and that we will be able to grow and develop during the coming year.

FINANCIAL REVIEW

The charity continues to be funded mainly through income from the day nursery, plus gifts and donations from members of the charity.

Despite the Covid-19 pandemic in 2020 with a combination of: Southampton City Council maintaining Nursery Funding at pre-Covid levels for much of the year; The government Furlough scheme; and generous donations by members has meant this has been a positive financial year. However the pandemic has affected many things and 2021-22 is expected to be equally challenging.

Reserves Policy

The trustees have set a Reserves policy which is based on a combination of salary and support costs required to continue in the short-term should funding drop significantly. This Reserves Policy requires reserves of £62,020 based on costs in the current financial year (2019/20 £62,909). At the 31st March 2021 total funds amounted to £1,489,622 of which £76,676 is freely available as the balance is invested in either fixed assets, or is restricted/designated for a particular purpose. The reserves policy is regularly reviewed by the trustees.

ON BEHALF OF THE TRUSTEES:


.....
A. Starbuck - Trustee

Date: 26th July 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MILLBROOK CHRISTIAN CENTRE

I report on the accounts for the year ended 31 March 2021 which comprise the following Statement of Financial Activities, Balance Sheet and Supporting Notes..

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Independent Examiners.

It is my responsibility to:

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

Basis of the independent examiner's report

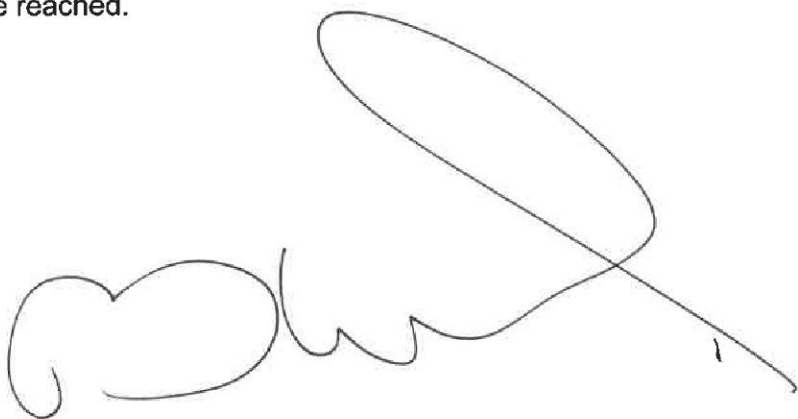
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

Independent examiner's statement

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

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

Mary Wallbank DChA, FCA, FCIE
Charity Management Services
19 Stinchar Drive
Chandlers Ford
Eastleigh
Hampshire
SO53 4QJ



Date: 2nd August 2021.

MILLBROOK CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

		2020/21			2019/20		
		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	Notes						
Incoming Resources							
Voluntary Income							
Gifts and Donations		70032		70032	73857		73857
Missionary Offering		961	960	1921	686	2755	3441
Investment Income (Bank Interest)		32		32	120		120
		<u>71025</u>	<u>960</u>	<u>71985</u>	<u>74663</u>	<u>2755</u>	<u>77418</u>
Income from Charitable Activities							
Nursery		281716		281716	279170		279170
Church Events		6749		6749	5000		5000
Total Incoming Resources	2	<u>359490</u>	<u>960</u>	<u>360450</u>	<u>358833</u>	<u>2755</u>	<u>361588</u>
Expenditure							
Nursery Costs	3	235023		235023	238811		238811
Ministry Costs	4	37830		37830	45479		45479
Mission Costs	5	13172	3792	16964	20746	2861	23607
Support Costs	6	51200		51200	51760		51760
Total Expenditure		<u>337225</u>	<u>3792</u>	<u>341017</u>	<u>356796</u>	<u>2861</u>	<u>359657</u>
Net Income/Expenditure		<u>22265</u>	<u>-2832</u>	<u>19433</u>	<u>2037</u>	<u>-106</u>	<u>1931</u>
Net Movement in Funds		<u>22265</u>	<u>-2832</u>	<u>19433</u>	<u>2037</u>	<u>-106</u>	<u>1931</u>
Transfers		0		0	0		0
Funds Brought Forward	15	1464758	5431	1470189	1462721	5537	1468258
Funds Carried Forward		<u>1487023</u>	<u>2599</u>	<u>1489622</u>	<u>1464758</u>	<u>5431</u>	<u>1470189</u>

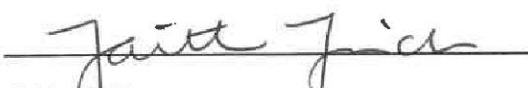
MILLBROOK CHRISTIAN CENTRE

BALANCE SHEET

for the Year Ended 31 March 2021

	Notes	2020/21 Total	2019/20 Total
Fixed Assets			
Tangible Assets	10	<u>1522006</u>	<u>1531465</u>
Current Assets			
Debtors (due within 1yr)	11	5157	4592
Cash at Bank		<u>85311</u>	<u>65517</u>
		<u>90468</u>	<u>70109</u>
Creditors			
Amounts due within 1yr	12	-18928	-28194
Net Current Assets		<u>71540</u>	<u>41915</u>
Total Assets less Current Liabilities		1593546	1573380
Creditors			
Amounts due after more than 1 yr	13	-103924	-103191
Net Assets		<u><u>1489622</u></u>	<u><u>1470189</u></u>
Funds	15		
Unrestricted Funds		1487023	1464758
Restricted Funds		<u>2599</u>	<u>5431</u>
Total Funds		<u><u>1489622</u></u>	<u><u>1470189</u></u>

The financial statements were approved by the Board of Trustees on 26th July 2021 and were signed on its behalf by:


F. Finch - Treasurer

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2021

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation and uncertainty in the preparation of the financial statements are as follows.

a) Basis of preparation

The accounts are prepared in accordance with the accounting regulations set out under the Charities Act 2011, and with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP2015), issued by the Charity Commission, and the Financial Reporting Standard (FRS102). The trustees have reasonable expectation that the charity can continue as a going concern for the foreseeable future and accordingly these accounts have been prepared on that basis. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated below.

b) Funds

Restricted funds are funds which must be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal. Expenditure which meets this criteria is drawn from the fund.

Unrestricted funds are those funds which can be used for any purpose in furtherance of the charitable objects.

Unrestricted funds include designated funds where the trustees have, at their discretion, temporarily set aside resources for a specific purpose.

c) Income

Income is included in the accounts once the charity has entitlement, the amount can be measured with sufficient reliability and there is the probability of receipt.

Earned income is included in the period in which the service is provided, if any performance conditions attached have been met or are fully within the control of the charity.

Donations are included when given, together with an estimate of the related gift aid due thereon.

Legacies are included when the date of probate is ascertained and the amount receivable can be reliably estimated.

d) Expenditure

Expenditure is included on an accruals basis when incurred, that is, when a legal or constructive obligation arises, and includes related irrecoverable VAT.

Future liabilities are included at the best estimate of the amount required to settle them.

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2021

e) Fixed assets

Individual assets with a cost of more than £200 and an expected useful life of more than two years are capitalised.

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is charged on a straight line basis at rates estimated to write-off the value of the assets over their useful lives:-

Equipment, fixtures and fittings	20-30%
Buildings	2.00%

f) Pensions

The charity makes contributions to the government's NEST pension scheme for all eligible employees, and makes additional contributions to individual pension schemes in accordance with employment contracts. Contributions are included in the accounts as expenditure when they become payable.

g) Accounting for donated services including volunteers

We recognise the important work of volunteers in the work and provision of all the charity does. However, placing a monetary value on their contribution presents significant difficulties. These factors, together with the lack of a market comparator price for general volunteers, make it impractical for their contribution to be measured reliably as income for accounting purposes. Given the absence of a reliable measurement basis, the contribution of volunteers is not included as income in charity accounts.

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2021

Note	2020/21			2019/20
	Unrestricted	Restricted	Total	Total
2				
Income				
General Offering	60900		60900	65380
Gift Aid Refunds	8940	192	9132	8477
Missionary Giving	1153	768	1921	3441
Learningland Nursery	281716		281716	279170
Church Activities & Misc	6749		6749	5000
Premises Hire			0	0
Bank Interest Received	32		32	120
Total Income	359490	960	360450	361588
3				
Direct Charitable Activities Expenditure				
Nursery Costs				
Staff Costs & Salaries	209839		209839	207472
Food and Activities	13403		13403	19970
Premises Expenditure	5949		5949	7226
Administration Cost	3896		3896	2310
Depreciation	1936		1936	1833
Total Nursery Costs	235023	0	235023	238811
4				
Ministry Costs				
Stipends, Wages & Pensions	34027		34027	40803
Manse Costs	2689		2689	2032
Ministry Training	120		120	440
Administration & Expenses	994		994	2204
Total Church Costs	37830	0	37830	45479
5				
Mission Costs				
Mission Donations (see Note 7)	12846	3792	16638	16442
Mission - Community			0	841
Outreach - Youth & Other	51		51	1370
Outreach - Conferences & Other	275		275	4954
Total Mission Costs	13172	3792	16964	23607
Total Direct Charitable Expenditure	286025	3792	289817	307897
6				
Support Costs				
Premises Costs	8156		8156	9109
Printing, Stationery & Telephone	2865		2865	4278
Equipment Maintenance	1578		1578	519
Premises Maintenance	775		775	1638
Insurance & General Expenses	3203		3203	3326
Bank Charges & Interest	7062		7062	7268
Depreciation	10487		10487	10326
Admin Salaries & Other Costs	9866		9866	10017
Legal & Professional Fees	25		25	60
Bookkeeping	5965		5965	4369
Independent Examination	1218		1218	850
Total Support Costs	51200	0	51200	51760

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2021

Note		2020/21	2019/20
7	Mission Donations		
	Alberti	600	600
	AOG	2,646	2,110
	C. Francis - Clean Slate	1,100	350
	Evangelical Action Brazil	3,402	3,591
	International Bible Training Institute	600	600
	ICEJ	1,200	1,200
	Sedgley International Christian Ministries (G. Malan)	600	900
	Southampton City Mission	1,920	2,170
	Southampton Street Pastors	720	970
	Marion Rashleigh	2,550	2,400
	N Maddock - E-Quiparts	1,100	0
	Other Sundry Donations	200	1,551
	Total Mission Donations	16,638	16,442

8	Staff Costs		
	Wages, Salaries and Stipends	224,610	230,193
	Employers NI Cost	15,557	16,577
	Pension Costs	4,095	4,465
		244,262	251,235

The average number of employees during the year was 15 (2019/20 - 15)
No employees received remuneration in excess of £60,000 during the year.

9	Trustees' Remuneration and Benefits	
	No sums were reimbursed to the trustees for their work as trustees. Under provisions included within the Trust Deed, two trustees received remuneration for Ministry service provided to the charity. The manse benefit is the estimated open market rental value of the house occupied by the ministers, split 50/50.	

	Stipend	Pension Contribution	Manse Benefit	Total	Previous Year Total
Mark Starbuck	25124	564	5700	31388	34823
Ann Starbuck	15555	280	5700	21535	22500
				52923	57323

Trustees' Expenses
Payments totalling £524 were reimbursed to four trustees in respect of travel, conference fees and other reimbursed expenses during the year (2019/20 - £2,337).

10	Tangible Fixed Assets	2020/21			2019/20
		Freehold property	Fixtures & Fittings	Totals	
	Cost/Valuation				
	At 1st April	1547932	18894	1566826	1564489
	Additions		2965	2965	4378
	Revaluation 2019				
	Disposals			0	0
	At 31st March	1547932	21859	1569791	1568867
	Depreciation				
	At 1st April	27143	8219	35362	25244
	Disposals				
	Charge for Year	8306	4117	12423	12158
	At 31st March	35449	12336	47785	37402
	Net Book Value				
	At 31st March	1512483	9523	1522006	1531465

A revaluation of the church premises at 51a Wimpson Lane, was carried out by Robin Howe - FRICS, ARVA, MCABE of Robin Howe Associates in January 2019; based on a Market Valuation in conjunction with the Charities Act 1993. Advice from Robin Howe valued the buildings at Wimpson Lane at £650,000. The total manse building and land at Maybush Rd was valued at £197,932. For depreciation purposes as FRS102 the building only was valued at £65,318. Depreciation of the buildings at Maybush Rd is currently provided at 2% on a straight line basis. All other values are based on the historical cost convention.

MILLBROOK CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31st March 2021

Note		2020/21	2019/20			
11	Debtors: Amounts Falling Due within one year					
	Nursery Fees due	0	2440			
	Gift-Aid Refunds due from AOG	1861	998			
	Furlough Payment due	3296	0			
	Prepayments	0	1154			
	Total	5157	4592			
12	Creditors: Amounts Falling Due within one year					
	HMRC PAYE	4850	3924			
	Pension	836	1778			
	Accrued Expenses	2435	850			
	Deferred Income *	0	10374			
	Mortgage Capital	4757	5489			
	Nursery Deposits	1125	1988			
	Holiday Accruals	4344	3601			
	Nursery Fee overpayment	81				
	Other Creditors	500	190			
		18928	28194			
	(* = Advance payment by SCC, the whole of deferred income has been released to income in the following year)					
13	Creditors: Amount Falling Due more than one year					
	Mortgage 1-2 years	6711	5857			
	Mortgage 2-5 years	22885	20015			
	Mortgage more than 5 years	74328	77319			
		103924	103191			
14	Secured Debts					
	The following secured debts are included within creditors					
	Mortgage secured on church property	108680	108680			
15	Movement in Funds					
		At 1/4/20	Income	Expenditure	Revaluation	At 31/3/21
	Unrestricted Funds					
	General Funds (ii)	1464758	359490	337225		1487023
	Restricted Funds					
	Missions (i)	5431	960	3792		2599
	Youth Restricted Donation					0
		5431	960	3792	0	2599
	Total Funds	1470189	360450	341017	0	1489622

(i) = Funds donated for work of missions as detailed in note 8
All restricted funds are held as bank balances

16 Related Party Transactions

There were no related party transactions during the year (2019/20: None)