

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 - 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><u>1450824</u></u>	<u><u>1507259</u></u>
Funds	15		
Unrestricted Funds		1448700	1504973
Restricted Funds		<u>2124</u>	<u>2286</u>
Total Funds		<u><u>1450824</u></u>	<u><u>1507259</u></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.

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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

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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.

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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	<u>4651</u>	<u>2455</u>			
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			
		<u>19656</u>	<u>28318</u>			
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			
		<u>82921</u>	<u>90071</u>			
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)	<u>1504973</u>	<u>355399</u>	<u>411672</u>		<u>1448700</u>
	Restricted Funds					
	Missions (i)	2286	5142	5304		2124
	Youth Restricted Donation					0
		<u>2286</u>	<u>5142</u>	<u>5304</u>	<u>0</u>	<u>2124</u>
	Total Funds	<u>1507259</u>	<u>360541</u>	<u>416976</u>	<u>0</u>	<u>1450824</u>

(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)