

Registered Charity Number: 1096161
Company number: 04649135

Meadowhead Christian Fellowship

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2021

Meadowhead Christian Fellowship

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Meadowhead Christian Fellowship

Legal and administrative information for the year ended 31 March 2021

Trustees

R D Butters
K Dunning
C L Simpson
A J Hollingum
G Ince

Company secretary

R D Butters

Key management

J Dunning	Senior Pastor
S Bodey	Church Administrator

Charity number

1096161

Company number

04649135

Registered office

30 Hunstone Avenue
Sheffield
S8 8GE

Independent Examiner

Susan Cochrane, FCA
On behalf of:
VAS Community Accountancy
The Circle
33 Rockingham Lane
Sheffield
S1 4FW

Meadowhead Christian Fellowship

Trustees' annual report

For the year ended 31 March 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Structure Governance & Management

The organisation is a charitable company limited by guarantee, incorporated on 27 January 2003 and registered as a charity on 24 February 2003. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In event of the company being wound up, members are required to contribute an amount not exceeding £1 each.

The charity employs a Senior Pastor who is accountable to the Trustees and who is responsible for the day to day running and management of the Charity's work. In addition the Charity employs an Administrator on a part time basis who works under the management of the Senior Pastor. The Charity also employs a Community Outreach / Pastoral Worker on a part time basis.

The Senior Pastor is also the principal Elder within a church eldership made up of three people one of which is also a Trustee (Mr A J Hollingum). The Elders normally meet on a weekly basis and along with the Senior Pastor are responsible for organising church meetings, pastoral care and providing spiritual input.

When necessary the Charity will recruit and appoint Trustees in accordance with clauses 31-36 of its Articles of Association. The company's policy in respect of recruitment of trustees is that anyone who is supportive of the Objects of the company and subscribes to the Statement of Faith would be eligible to be a trustee of the Charity always provided that their appointment is in accordance with clauses 31 to 36 of the Articles of Association. The company does not have a specific training programme for directors but will rely on using the services of specialist training providers as and when required.

Objects and activities

The charity's objects are to advance the Christian Faith in Norton, Sheffield and in such other parts of the United Kingdom or the world as the Trustees may, from time to time, think fit, and other such purposes, which are exclusively charitable according to the law of England and Wales and are connected to the charitable work of the Charity.

The trustees have given due regard to guidance published by the Charity Commission in respect of public benefit when fulfilling the objectives of the charity.

Meadowhead Christian Fellowship

Trustees' annual report - continued For the year ended 31 March 2021

Objectives and Activities

Since the Charity started using its premises at Unit 2 and Unit 3, Jordanthorpe, Sheffield, various activities have been established in the buildings throughout the week. These activities include church services, prayer meetings, drop-in facilities, mother and toddler groups, youth groups, children's holiday clubs, a food bank, cookery courses, community café, clothes bank, and parish nursing. The charity is about to embark on a joint venture which will enable it to provide free access at the point of delivery to those in need of advice about housing, debt and benefits etc. We also provide a midweek base for the local Foodbank to distribute food from and provide support for local clients.

Meadowhead Christian Fellowship (MCF) aims to use its resources in raising the awareness of the local community to the facilities and services offered by the church. When considering the activities offered MCF has had regard to the Charity Commission's guidance on public benefit with specific cognizance to the advancement of religion. In formulating its activities MCF seeks to enable people to express their personal faith through acts of worship, prayer, bible study, home group membership and acts of service. MCF also encourages pastoral care, missionary and outreach work as things which enable people to become an expression of Christ's love here on earth and a support to those in need.

Achievements in the year

For effectively the whole of the accounting period the Charity's premises have in effect been closed as a direct result of the Covid Pandemic restrictions. However the main church service has been provided online initially as a pre-recorded service and then more recently as a live streamed service from the church premises. Viewing numbers remained consistent although they have declined slightly since the church was able to open its doors to a reduced live congregation.

During the previous year MCF had been able to provide the premises, equipment and resources to facilitate the opening of a community cafe operating 2 days per week in Unit 2 during the year, but this was closed following the imposition of the Covid related restrictions. The café is called Sparrow's Nest and provides good quality nutritious food at very reasonable prices and has just started to operate again as restrictions have eased. The café is located in the centre of two communities where residents face many daily challenges not least of which is low income. The café is also a place where the local community can come and socialise. There is very little community space on the Estate. Members of MCF who serve voluntarily in the café are able to get to know local people and make them aware of other facilities and support which are available through the work of MCF. The café has also been able to provide volunteers with work experience and as a result give work references which has assisted the volunteer in obtaining paid employment.

Meadowhead Christian Fellowship

Trustees' annual report - continued For the year ended 31 March 2021

Achievements in the year – continued

The Charity also continues in its support of overseas missionary works that are involved in meeting the practical and spiritual needs of the poor and needy by providing orphanages, education and generally helping the poor. During the Covid related lock downs the Charity has delivered online church services and the giving in support of overseas missionary work has increased.

Paid employees and volunteers of MCF have consistently delivered a high quality church service on a weekly basis which has been accessed by a number of smaller churches and also provide church services to others would have found it difficult to access church services otherwise. The church has also provided a number of different prayer meeting offerings on a consistent and regular basis. Members of the church have also contributed talks and sermons for other local churches.

The charity was not able, due to the Covid restrictions, to organise and run the normal children's holiday club during the summer holidays for local children or the weekly after school club for children which focuses on fun activities and bible stories. Where contacts with children were in place activity packs were supplied to give continuity where the ability to meet was curtailed.

The employment of a part time Community Outreach and Pastoral Worker has strengthened MCF's delivery of assistance and support for both church members and residents of the local area. This part time employee is also helping to identify and address specific needs and problems and the strengthening of the church's vicarious expression of Christ's love to people through the actions of MCF employees and members. In addition, the person appointed has strong African connections having lived and worked in Africa for many years. This appointment will therefore provide an effective means of supporting the African members of the church and bridging cultural differences thereby helping to reach out to other Africans within the local area.

Impact of COVID-19

During the whole of the reporting period there has been a national lock down imposed by the government in an attempt to control the spread of the Covid 19 virus.

The national lock down required the Charity to suspend all of its normal activities including its main church services held on its premises, the community café, the drop in, the foodbank, prayer meetings, children and youth works etc; and in effect all activities that involved the physical presence of people. The Charity was able to respond rapidly to these suspensions in delivering; an online Sunday service open to regular attendees and anyone else who wish to connect to the services; using zoom meeting technology to facilitate smaller meetings; offering support to local people who were self-isolating and shielding for reasons of vulnerability etc.

Meadowhead Christian Fellowship

Trustees' annual report - continued For the year ended 31 March 2021

Impact of COVID-19

Many of the Charity's services were forced to close for the foreseeable future. The Charity therefore immediately organised a small group of key people, who have met almost weekly, to ensure that what could be done to deliver the charitable objects was organised efficiently and effectively and continuity protected whilst adhering to the Covid regulations and protecting those using and delivering the services. The Charity was thereby able to deploy its employees, volunteers and resources to; produce online church services every Sunday morning throughout lock down; facilitated WhatsApp prayer meetings and bible studies; served the vulnerable and self-isolating in the local community (in partnership with Parish Nursing) and continued to provide support for overseas charitable work. The Charity's employees have also been continually engaged in reviewing governmental guidance; undertaking risk assessments; and preparing policies and procedures for church related activities. Many volunteers have provided assistance in delivering new, novel and innovative services. The church is an active participant in the Local government "People Keeping Well" partnership with other charities in our area. Among a number of initiatives to do with health and well-being, members of the church have been able to send packs into Local sheltered Accommodation and help run food and activities via the "holiday hunger" scheme.

At the time of approving and signing this report the Government is in the process of starting to lift some of their previously imposed lock down restrictions and the Charity is assessing in what ways it can start to respond. The Charity is continually examining the restrictions, as they change and evolve, and undertaking associated risk assessments along with formulating policies and training needs to enable some activities to take place albeit in a much more restricted manner and in compliance with current Government guidance. The journey out of lock down is and will, inevitably, not be as straightforward or as quick as the lock down itself. The Charity will continue to navigate its way forward in meeting its objects in the context of the changing guidance and complying with the related requirements.

At the commencement of the nationally imposed lock down and following the government's offer of the furlough scheme the Trustees made the decision not to place its employees on furlough. It was considered that continuation of their employment was needed to provide, where possible, continuity of the delivery of the Charity's Charitable Objects. The Charity has also reviewed its Reserves Policy and the Charity is satisfied that its reserves are adequate, and have not, at this stage, been compromised by the impact of the Covid 19 related restrictions. The trustees continue to receive monthly account summaries which inform them in a timely manner of any negative trends that may require a managed response.

The Charity's main income comes from the donations of individuals. The trustees were aware, and recognised, that the personal circumstances of some of those who support the work of the Charity may change adversely as a result of the Covid 19 pandemic measures which may in turn reduce or even curtail their ability to make donations in the future. However, it was not possible to know the extent of these changes and therefore the monthly monitoring of the accounts was considered to be the most appropriate response in managing potential changes. In the event the charity has continued its historic level of support and the restricted income related to Overseas support has increased significantly thanks to the generosity of donations from individuals in response to the needs of others less fortunate than themselves.

Meadowhead Christian Fellowship

Trustees' annual report - continued For the year ended 31 March 2021

Reserves Policy

The trustees have set the target free reserves required at £45,000 to allow for three months' expenditure on salaries plus redundancy payments (should they be required). Free reserves (unrestricted funds excluding fixed assets) were £116,601 at the end of the year (2020: £101,552).

The normal policy of the Trust is to utilise its resources to further the objectives of the Charity and not therefore to hold excessive reserves. However, at the present time because of the proposed building extension it is considered prudent to hold additional reserves that may be required to fund construction works.

Lease Arrangements and Acquisition of Land

The company purchased the Freehold of Unit 3 during 2018. Unit 2 remains within the Fixed Asset Register as a Leasehold interest. The Unit 2 Lease contains tenant only break clause provisions at years 5, 10 and 15 years of the 21 year Lease. MCF decided not to implement the first of these break clauses in March 2020. However, as a consequence of the presence of these provisions, within the Unit 2 Lease, it is considered prudent to depreciate these assets on the basis that the second break clause may be exercised and the period for the depreciation of this asset has been amended accordingly.

The Charity has detailed planning consent for a two storey extension to the rear of Unit 3 and, in pursuance of its objects, has instructed architects to prepare working drawings, and engineers to undertake ground investigations. The Charity has started to raise funds, which will be held in a restricted fund until the extension has been completed. As a result of the Covid 19 restrictions the proposals to extend the Unit 3 building are currently being held in abeyance.

Risk Management

The Charity has compiled a Risk Register to help to identify potential risks and its level of exposure to them. In addition, the current pandemic, resulting from the spread of the Covid 19 virus, has require the Risk Register to be reviewed and amended. The potential financial impact of the Covid 19 pandemic was initial assessed in March 2020 by means of a note prepared for the consideration of the trustees. The note recommended, and it was accepted, that the finances should be kept under constant review and that excessive abnormal expenditure should be avoided for the foreseeable future. The treasurer produces and distributes, to the trustees, a monthly spreadsheet identifying the income, expenditure and fund balances, and this enables the trustees to have an up to date understanding of the charity's financial position and a feel for any developing trends which may occur.

However, during the Covid 19 related lock down the charity has deliberately and knowingly chosen not placed any of its employees on furlough as it considered that their work could not, and should not, stop as the public benefit of the charity's service to the local community would otherwise be significantly and negatively impacted.

The main associated financial risks to the Charity are its commitment to employees and the day-to-day running costs of Unit 3 and Unit 2 Jordanthorpe Centre, Sheffield.

Meadowhead Christian Fellowship

Trustees' annual report - continued For the year ended 31 March 2021

Investment Powers, Policy and Performance

The Trust's policy is to invest its resources in the pursuit of its objectives that requires the employment and support of appropriate individuals. The Trust does not generally make long-term investment commitments and aims to deploy its funds without unnecessary delays. Grant making policy. The Trustees, in consultation with the church's pastoral leadership, make decisions relating to grants on the merit of each case and taking into account the financial position of the Trust.

Small company provisions

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees' report was approved by the board of trustees on 5th October 2021 and signed on their behalf by:

Name: R. D. H.
Trustee/Director

Independent examiner's report to the directors of Meadowhead Christian Fellowship ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or 4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Signed: S Cochrane.
Susan Cochrane, FCA
On behalf of:
VAS Community Accountancy
The Circle
33, Rockingham Lane
Sheffield
S1 4FW

Date: 5 / 10 / 21

Meadowhead Christian Fellowship

Statement of Financial Activities (incorporating an income and expenditure statement) for the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Income from:							
Grants and Donations	2	142,410	44,482	186,892	129,424	99,511	228,935
Charitable activities	3	1,761	-	1,761	10,249	-	10,249
Investments - bank interest		179	-	179	406	-	406
Total income		144,350	44,482	188,832	140,079	99,511	239,590
Expenditure on:							
Charitable activities	4	136,498	31,213	167,711	133,243	20,328	153,571
Total expenditure		136,498	31,213	167,711	133,243	20,328	153,571
Net income/(expenditure)		7,852	13,269	21,121	6,836	79,183	86,019
Transfer between funds	13	3,000	(3,000)	-	3,153	(3,153)	-
Net movement on funds		10,852	10,269	21,121	9,989	76,030	86,019
Total fund brought forward		271,903	94,838	366,741	261,914	18,808	280,722
Total funds carried forward		282,755	105,107	387,862	271,903	94,838	366,741

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

Meadowhead Christian Fellowship

Balance Sheet as at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets	10	<u>166,154</u>	<u>170,351</u>
Current assets			
Debtors	11	25,821	32,633
Cash at bank and in hand		<u>200,098</u>	<u>168,337</u>
Total current assets		<u>225,919</u>	<u>200,970</u>
Creditors: amounts falling due within one year	12	(4,211)	(4,580)
Net current assets		<u>221,708</u>	<u>196,390</u>
Total assets less current liabilities		221,708	196,390
Creditors: amounts falling due after more than one year		-	-
Total net assets		<u>387,862</u>	<u>366,741</u>
Funds of the Charity			
Unrestricted funds		282,755	271,903
Restricted funds	13	105,107	94,838
Total funds	14	<u>387,862</u>	<u>366,741</u>

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime and in accordance with FRS102 SORP.

The financial statements were approved and authorised for issue by the Board on 5th October 2021
and signed on their behalf by:

Name:

R. D. [Signature]
Trustee/director

Meadowhead Christian Fellowship

Notes to the Accounts for the year ended 31 March 2021

1 Accounting Policies

(a) General

Meadowhead Christian Fellowship is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

Meadowhead Christian Fellowship meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for tax recoverable. Any amount of tax recoverable from HM Revenue & Customs but not received at the year end is shown within the charity's debtors.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with paragraph 6.18 of the SORP, the role of volunteers has not been recognised as income from donated services in the accounts.

(c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(d) Grants payable

Grants payable are provided for at the earlier of when they are paid or become constructive obligations.

The charity provides pastoral support, mission support and donation in the UK and around the world. Where a particular individual/organisation has been supported by the church for a number of years, strict compliance with the Charities' Statement of Recommended Practice (SORP) may regard some arrangements as constituting constructive obligations such that future years' support is accounted for in these accounts as a liability. Whilst the support has no final end date, the trustees assess support on an annual basis and are confident that the those supported would not view their support as an open ended obligation on the part of the charity. The annual commitment only is accounted for in these financial statements.

(e) Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Restricted funds are either donations which the donor has specified are to be used solely for particular areas of the charity's work or grant income sought for specific activities.

(f) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off cost of those assets, less their residual value, over their expected useful lives on the following basis:

Freehold property	- 2% reducing balance
Leasehold property	- Straight line
Fixtures, fittings and equipment	- 25% Straight line

**Notes to the Accounts - continued
for the year ended 31 March 2021**

(g) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

(h) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement

(i) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(j) Defined contribution pension scheme

The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

(k) Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

(l) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from grants and donations

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Tithes and offerings	142,160	12,829	154,989	128,126	87,126	215,252
Mission donations	-	20,529	20,529	-	12,385	12,385
Other donations	-	6,124	6,124	-	-	-
Youth work	250	-	250	1,298	-	1,298
Grants	-	5,000	5,000	-	-	-
	142,410	44,482	186,892	129,424	99,511	228,935

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Other activities	1,761	-	1,761	10,249	-	10,249
	1,761	-	1,761	10,249	-	10,249

Meadowhead Christian Fellowship

Notes to the Accounts - continued for the year ended 31 March 2021

4 Expenditure on Charitable Activities

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Staff costs	5	81,193	-	81,193	68,699	-	68,699
Pastoral support	8	11,027	6,124	17,151	7,873	-	7,873
Youth work and social expenses		9,594	4,560	14,154	21,141	7,348	28,489
Ministry and resources		299	-	299	1,687	-	1,687
Mission support and donations	8	8,259	20,529	28,788	7,995	12,385	20,380
Establishment costs		10,714	-	10,714	9,339	-	9,339
Office expenses		2,618	-	2,618	3,694	-	3,694
Professional fees	9	2,549	-	2,549	2,691	595	3,286
Depreciation		10,245	-	10,245	10,124	-	10,124
		136,498	31,213	167,711	133,243	20,328	153,571

5 Staff costs

	2021 £	2020 £
Salaries	78,058	65,587
Employer's National Insurance contributions	7,135	6,074
Employer's allowance	(4,000)	(3,000)
Employer's pension contributions	-	38
	81,193	68,699

No employee receives emoluments in excess of £60,000. The average monthly numbers of employees during the year for pastoral provision and administration was 3.0 (2020: 2.5).

6 Trustee remuneration and expenses, and the cost of key management personnel

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

The key management personnel of the charity, comprise the trustees, Senior Pastor and Church Administrator. The total employee benefits of the key management personnel of the charity were £59,995 (2020: £57,474).

7 Related Party Transactions

Trustees, key management and their close family gave £28,195 unrestricted donations and £5,361 restricted donations during the year.

The husband of Mrs K Dunning, trustee, was employed by the charity during the year. He received £45,662 remuneration. Mrs K Dunning is not part of the remuneration committee which is made up of the other trustees and she is therefore not involved in any discussions or decisions regarding her husband's terms of employment.

The daughter of Mr R D Butters, a trustee, received Mission support of £625 during the year. Mr R D Butters was not involved in the decision to offer support nor in setting the amount of any support given from general funds to be given to his daughter.

One elder, who is also key management, was reimbursed expenses during the year totalling £187.

During the year a retirement collection was made for Graham Ince, a trustee, and the total amount collected and paid over was £780.

There were no other related party transactions during the year.

Meadowhead Christian Fellowship

Notes to the Accounts - continued for the year ended 31 March 2021

8 Expenditure on charitable activity - pastoral support, mission support and donations

	Pastoral Support £	Mission support and donations £	2021 Total £
Support of individuals	10,315	5,425	15,740
Support of organisations			
GAP Ministries	-	1,725	1,725
CLC International	-	4,161	4,161
The work of G & S Reed in Sachibundu, Zambia	-	4,146	4,146
RAJ Ministries, India	-	2,540	2,540
Flag Church, India	-	2,570	2,570
Philippine Outreach Centre Ministries - Philippines	-	4,940	4,940
CICA UK - Africa	-	2,431	2,431
St Lukes Hospice, Sheffield	1,035	-	1,035
Mont St Jolie	1,000	-	-
Victor Palla	3,234	-	3,234
Donations under £1,000 in the year	1,567	850	2,417
	<u>17,151</u>	<u>28,788</u>	<u>44,939</u>

In the year ended 31 March 2020 total expenditure of £28,253; £7,873 pastoral support, £20,380 mission support and donations.

9 Independent examination fees

	2021 £	2020 £
Included within professional fees is the following:		
Independent examination fee	<u>840</u>	<u>984</u>

No other fees were paid to the independent examiner's organisation.

10 Tangible fixed assets

	Freehold Land and Buildings £	Leasehold Property £	Fixtures, fittings and Equipment £	Total £
Cost				
As at 1 April 2020	151,538	44,101	40,068	235,707
Additions	3,000	-	3,048	6,048
Disposals	-	-	(405)	(405)
As at 31 March 2021	<u>154,538</u>	<u>44,101</u>	<u>42,711</u>	<u>241,350</u>
Depreciation				
As at 1 April 2020	8,786	18,351	38,219	65,356
Charge this period	2,915	5,513	1,817	10,245
Disposals	-	-	(405)	(405)
As at 31 March 2021	<u>11,701</u>	<u>23,864</u>	<u>39,631</u>	<u>75,196</u>
Net book value				
As at 31 March 2021	<u>142,837</u>	<u>20,237</u>	<u>3,080</u>	<u>166,154</u>
As at 31 March 2020	<u>142,752</u>	<u>25,750</u>	<u>1,849</u>	<u>170,351</u>

11 Debtors

	2021 £	2020 £
Income tax recoverable under gift aid	24,897	32,036
Prepayments	924	597
	<u>25,821</u>	<u>32,633</u>

Meadowhead Christian Fellowship

Notes to the Accounts - continued for the year ended 31 March 2021

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxes and social security	2,621	1,617
Accruals	1,590	2,963
	4,211	4,580

13 Restricted funds

	Balance at 1-Apr-20 £	Income £	Expenditure £	Transfer £	Balance at 31-Mar-21 £
Mission fund	-	20,529	(20,529)	-	-
Building fund	88,252	12,729	-	(3,000)	97,981
Other activities	6,586	11,224	(10,684)	-	7,126
	94,838	44,482	(31,213)	(3,000)	105,107

Mission fund

The fund supports pastoral and welfare work.

Building fund

The fund represents restriction donations in respect of property purchase and related building costs. £3,000 professional costs were capitalised during the year, and as the asset is unrestricted, this amount was transferred to unrestricted funds.

Other activities

Other activities restricted fund income includes a grant of £5,000 given by Sheffield Town Trust to support the Parish Nursing provision. The restricted fund also supports the community café and Cancer Champions.

Prior year

	Balance at 1-Apr-19 £	Income £	Expenditure £	Transfer £	Balance at 31-Mar-20 £
Mission fund	-	12,385	(12,385)	-	-
Building fund	4,971	86,521	-	(3,240)	88,252
Other activities	13,837	605	(7,943)	87	6,586
	18,808	99,511	(20,328)	(3,153)	94,838

14 Net assets by fund

	Unrestricted funds £	Restricted funds £	2021 Total £	Unrestricted funds £	Restricted funds £	2020 Total £
Tangible fixed assets	166,154	-	166,154	170,351	-	170,351
Current assets	120,320	105,599	225,919	105,634	95,336	200,970
Current liabilities	(3,719)	(492)	(4,211)	(4,082)	(498)	(4,580)
	282,755	105,107	387,862	271,903	94,838	366,741

Meadowhead Christian Fellowship

**Notes to the Accounts - continued
for the year ended 31 March 2021**

15 Operating lease commitments

At 31 March 2021 the charity was committed to making the following payments under other operating leases as follows:

	2021	2020
	£	£
Operating lease payments:		
Within 1 year	7,200	7200
Within 2 to 5 years	21,000	28200
	<u>28,200</u>	<u>35,400</u>

Operating lease commitments are detailed excluding any COVID-19 rent-free periods.