

# MELROSE CHRISTIAN FELLOWSHIP

England & Wales · Charity number 1163494

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2015-09-09

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 123 Stratfield Road  
Basingstoke  
RG21 5RT

**Phone** 01256462351

**Email** [info@mcfbasingstoke.com](mailto:info@mcfbasingstoke.com)

**Website** [www.mcfbasingstoke.com](http://www.mcfbasingstoke.com)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE:(A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF FAITH IN THE SCHEDULE HERETO ATTACHED IN SUCH WAYS AND IN SUCH PARTS OF BASINGSTOKE, THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME 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 SUPPORT IN SUCH PARTS OF BASINGSTOKE, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

**Activities:** Weekly Sunday morning and evening services, including teaching/worship leading/childrens activities as well as Bible studies, prayer meetings, mens and ladies meetings and youth work on a regular basis. An annual church holiday. Participations in an annual local festival. Partnership/support of various extant Christian organisations.

## Classification

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- **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, Recreation
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Hampshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£77,107	£79,575	-	-
2024-03-31	£65,333	£65,553	-	-
2023-03-31	£60,080	£66,343	-	-
2022-03-31	£55,551	£54,645	-	-
2021-03-31	£53,193	£47,157	-	-

## Trustees

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Name	Role	Appointed
Belinda Walker		2021-12-04
James Alexander Morson		2025-01-01
MIRIAM ELLIOT		2015-05-15
Philip Simon Keeble		2015-02-15

**MELROSE CHRISTIAN FELLOWSHIP**

England & Wales - Charity number 1163494

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# Accounts

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Charity registration number: 1163494

**MELROSE CHRISTIAN FELLOWSHIP  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

Trinity Accountancy Services Ltd  
36 Gilbert Close  
Basingstoke  
Hampshire  
RG24 9PA

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**Melrose Christian Fellowship  
Reference and Administrative Details  
For The Year Ended 31 March 2025**

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<b>Trustees</b>	Mrs Miriam Elliot Mr Philip Keeble Ms Belinda Walker
<b>Charity Number</b>	1163494
<b>Principal Address</b>	123 Stratfield Road Basingstoke England RG21 5RT
<b>Independent Examiner</b>	Kyaw Thant ICPA Trinity Accountancy Services Ltd 36 Gilbert Close Basingstoke Hampshire RG24 9PA

## **Melrose Christian Fellowship Trustees' Report For The Year Ended 31 March 2025**

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The trustees present their report and the financial statements for the year ended 31 March 2025.

### **Objectives and Activities**

#### **Aims and Objectives**

The trustees of Melrose Christian Fellowship present their report with the financial statements of the charity for the year ended 31st March 2025.

Melrose Christian Fellowship is a registered Charitable Incorporated Organisation number 1163494

New Trustees of Melrose Christian Fellowship are elected by Members at the AGM on a one member one vote basis or are appointed by the existing board.

The constitution provides for a minimum of three trustees to a maximum of nine trustees of which no more than three can be non members. All trustees give up their time freely and trustee remuneration is not paid although Pastor Philip Keeble receives a salary as Pastor.

The following Trustees have served throughout the accounting period, except where indicated:

Pastor Philip Keeble (Chairman)  
Miriam Elliot  
Belinda Walker

Governing document: Constitution 9th September 2015

The Charity employs two pastors, a Personal Assistant, and one Administrator. The Pastors report to The Board of Trustees. No expenses have been reclaimed by any of the Trustees (Except for the two Pastors who are paid by the church in their capacities as Pastors but not as a Trustees)

The general governance of the charity is the responsibility of the Trustees. However the day to day operation is delegated to Rhoda Morson, the church administrator who reports to the Trustees via the Chairman.

The aims and purposes of the charity are set out in the constitution.

#### **Achievements and performance**

The church entered 2025 as the 51st year of its operation. This was designated as the year of regeneration.

A strong feature of the church is its ministry to young people - called Friday Club. When Philip and Evadne came to Basingstoke in 1974 they recognised that the generation of people on Popley no longer "sent" their children to Sunday School. So the Lord told them don't hold Sunday School on a Sunday but on a Friday evening and call it a club! In some cases 3 generations have come through Friday Club, learning the books of the Bible, singing songs, tuck and games. (Not in that order!)

The beginning of 2025 saw the start of "Glory Fasts and prayer" once a month and a continuation of early morning prayer meetings throughout the week.

2025 saw the third outreach mission partnering with 3 other churches. This was successful in the area of children coming to Friday Club which is continuing to run a session of infant/junior school age (The mini session) and secondary school age (The midi session) and has increased to weekly meetings for the older youth (The senior session). In addition there is the YABS (Youth and young adults Bible Study) at the home of James and Rhoda Morson.

There has been a slow but steady increase of members enjoying the fellowship and the Love of God in the Sunday meetings and various house groups.

There has been an increase in voluntary groups so that we now see a prayer group for spouses, an over 50's group. Otherwise the fellowship has continued to undertake a wide range of activities to fulfil its objectives with food link, youth outreach work and womens and mens ministries.

The fellowship benefits from the work of many volunteers in carrying out its wide range of activities.

Donations are made to other charities such as Adopt a Child, United Christian Broadcasters, Jews 4 Jesus, Good News For Everyone (formerly Gideons), Open Doors and CMI (Creation Ministries International)

#### **Financial Review**

Total income was £77,107, an increase of 18% compared with 2023/24, primarily due to an insurance claim in respect of the van. Gift Aid claimed 20% of relevant income. Total costs rose to £79,000 from £65,000, driven by increases in insurance, depreciation, wages, and rent. Year-end reserves were £45,573, of which £25,000 was held in cash. Overall, the charity remains financially healthy and able to meet its commitments.

#### **Reserves Policy**

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**Melrose Christian Fellowship  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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**Aims and Objectives - continued**

For the year ending March 2025, the charity had free reserves (unrestricted funds) as indicated in the accounts attached. Restricted funds are as indicated in the accounts. The Trustees have a policy of reviewing the condition of the financial state if the bank balance falls close to £10,000. This so far, has never happened.

**Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed to and to ensure the appropriate controls are in place for reasonable assurance against fraud and error. The leadership team and Trustees do not perceive any major risks to the charity currently.

**Future Plans**

The income and finances of the charity have not been affected even by Covid. Plans for expansion through TFM, CFL, Friday Club and other outreach events are in place for the coming year

**Public Benefit**

The Trustees have paid due regard to the Charity Commission Guidance on Public Benefit and the constitution in deciding what activities the charity undertakes. All activities are focused on our charitable purposes.

**Going concern**

The Trustees have a reasonable expectation that the charity has adequate resources to continue in the foreseeable future. For this reason, they continue to adopt the going concern basis can be found in the accounting policies.

**Public Benefit**

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees' report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

**Statement of Trustees' Responsibilities**

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

*PS Keeble*

PS Keeble (Jan 9, 2026 04:27:08 GMT)

Mr Philip Keeble

Trustee

8th January 2026

**Melrose Christian Fellowship  
Independent Examiner's Report to the Trustees of Melrose Christian Fellowship  
For The Year Ended 31 March 2025**

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I report to the trustees on my examination of the accounts of Melrose Christian Fellowship (the Trust) for the year ended 31 March 2025.

**Responsibilities and Basis of Report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

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

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

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



Kyaw Thant ICPA  
8th January 2026  
36 Gilbert Close  
Basingstoke  
Hampshire  
RG24 9PA

**Melrose Christian Fellowship  
Statement of Financial Activities  
For The Year Ended 31 March 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	61,793	-	61,793	60,340
Charitable activities:					
Costs of Charitable Activities		652	-	652	504
Investments	4	-	-	-	353
Other	5	14,662	-	14,662	4,135
		<u>77,107</u>	<u>-</u>	<u>77,107</u>	<u>65,332</u>
<b>EXPENDITURE ON:</b>					
Raising funds	7	(32,979)	(765)	(33,744)	(24,236)
Charitable activities:	7				
Costs of Charitable Activities		(45,831)	-	(45,831)	(41,316)
		<u>(78,810)</u>	<u>(765)</u>	<u>(79,575)</u>	<u>(65,552)</u>
<b>NET EXPENDITURE</b>		<u>(1,703)</u>	<u>(765)</u>	<u>(2,468)</u>	<u>(220)</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>(1,703)</u>	<u>(765)</u>	<u>(2,468)</u>	<u>(220)</u>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		47,276	765	48,041	48,261
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>17</b>	<u>45,573</u>	<u>-</u>	<u>45,573</u>	<u>48,041</u>

The notes on pages 8 to 13 form part of these financial statements.

**Melrose Christian Fellowship  
Comparative Statement of Financial Activities  
For The Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	3	60,340	-	60,340
Charitable activities:				
Costs of Charitable Activities		504	-	504
Investments	4	353	-	353
Other	5	3,369	766	4,135
		64,566	766	65,332
<b>EXPENDITURE ON:</b>				
Raising funds	7	(24,235)	(1)	(24,236)
Charitable activities:	7			
Costs of Charitable Activities		(41,316)	-	(41,316)
		(65,551)	(1)	(65,552)
<b>NET EXPENDITURE</b>		(985)	765	(220)
<b>NET MOVEMENT IN FUNDS</b>		(985)	765	(220)
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		48,261	-	48,261
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>17</b>	47,276	765	48,041

The notes on pages 8 to 13 form part of these financial statements.

**Melrose Christian Fellowship  
Statement of Financial Position  
As At 31 March 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	12	12,332	-	12,332	1
		12,332	-	12,332	1
<b>CURRENT ASSETS</b>					
Debtors	13	11,213	-	11,213	10,912
Cash at bank and in hand		24,465	-	24,465	39,912
		35,678	-	35,678	50,824
<b>Creditors: Amounts Falling Due Within One Year</b>	14	(2,437)	-	(2,437)	(2,784)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		33,241	-	33,241	48,040
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		45,573	-	45,573	48,041
<b>NET ASSETS</b>		45,573	-	45,573	48,041
<b>FUNDS OF THE CHARITY</b>					
Restricted Funds				-	765
Unrestricted Funds				45,573	47,276
<b>TOTAL FUNDS</b>	17			45,573	48,041

On behalf of the board

*PS Keeble*  
P S Keeble (Jan 9, 2026 04:27:08 GMT)

Mr Philip Keeble  
Trustee  
8th April 2026

The notes on pages 8 to 13 form part of these financial statements.

**Melrose Christian Fellowship  
Notes to the Financial Statements  
For The Year Ended 31 March 2025**

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**1. General Information**

Melrose Christian Fellowship is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1163494. The principal address is 123 Stratfield Road, Basingstoke, England, RG21 5RT.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

**2.2. Fund Accounting**

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

**2.3. Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming Resources with Related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**Grants and Donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

**Tax Reclaims on Donations and Gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Gifts in Kind**

Gifts in kind for use by the CIO are included in the SoFA as income from donations when receivable.

**Legacies**

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the CIO or have been met.

**Government Grants**

The CIO has not received government grants in the reporting period.

**Donated Services and Facilities**

Donated services and facilities are included in the SOFA when received at the value of the gift to the CIO provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

**2.4. Resources Expended**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

**Melrose Christian Fellowship  
Notes to the Financial Statements (continued)  
For The Year Ended 31 March 2025**

**2.5. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles 20% Straight line method

**2.6. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3. Income from Donations and Legacies**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Donations and gifts	51,619	47,439
Gift aid	10,174	10,534
Other	-	2,367
	<b>61,793</b>	<b>60,340</b>

**4. Investment Income**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	-	353

**5. Other Income**

	<b>2025</b>		
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Reimbursements of costs	-	-	-
Commission	-	-	-
Gain on disposal of tangible fixed assets held for charity's own use	14,090	-	14,090
Other giving	-	-	-
Building funds	60	-	60
Friday club	512	-	512
Wages Fund	-	-	-
	<b>14,662</b>	<b>-</b>	<b>14,662</b>

	<b>2024</b>		
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Reimbursements of costs	109	-	109
Commission	744	-	744
Gain on disposal of tangible fixed assets held for charity's own use	-	-	-
Other giving	1,116	766	1,882

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**Melrose Christian Fellowship**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

Building funds	-	-	-
Friday club	1,000	-	1,000
Wages Fund	400	-	400
	<u>3,369</u>	<u>766</u>	<u>4,135</u>

**6. Net Income/(Expenditure)**

The net expenditure is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets - owned	3,083	1,006
Gain/Loss on disposal of tangible fixed assets	(14,090)	-
	<u>(11,007)</u>	<u>2,012</u>

**7. Analysis of Expenditure**

	<b>2025</b>		
	<b>Activities undertaken directly</b>	<b>Support costs (see note 8)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	9,768	23,976	33,744
Costs of Charitable Activities	-	45,831	45,831
	<u>9,768</u>	<u>69,807</u>	<u>79,575</u>

	<b>2024</b>		
	<b>Activities undertaken directly</b>	<b>Support costs (see note 8)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	7,538	16,698	24,236
Costs of Charitable Activities	-	41,316	41,316
	<u>7,538</u>	<u>58,014</u>	<u>65,552</u>

**8. Support Costs**

	<b>2025</b>		
	<b>Raising funds</b>	<b>Costs of Charitable Activities</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Employee costs	1,222	45,831	47,053
Premises expenses	13,243	-	13,243
General administration	6,428	-	6,428
Depreciation	3,083	-	3,083
	<u>23,976</u>	<u>45,831</u>	<u>69,807</u>

**Melrose Christian Fellowship**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

	<b>Raising funds</b>	<b>Costs of Charitable Activities</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>Total</b>
			<b>£</b>
Employee costs	1,613	41,316	42,929
Premises expenses	9,523	-	9,523
General administration	4,556	-	4,556
Depreciation	1,006	-	1,006
	<b>16,698</b>	<b>41,316</b>	<b>58,014</b>

**9. Independent Examiner's Remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examination of the financial statements	672	656

**10. Staff Costs**

Staff costs were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	45,831	41,716

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**11. Average Number of Employees**

Average number of employees during the year was: 4 (2024: 4)

**12. Tangible Assets**

<b>Cost</b>	<b>Motor Vehicles</b>
	<b>£</b>
As at 1 April 2024	14,394
Additions	15,414
Disposals	(14,394)
As at 31 March 2025	<b>15,414</b>
<b>Depreciation</b>	
As at 1 April 2024	14,393
Provided during the period	3,083
Disposals	(14,394)
As at 31 March 2025	<b>3,082</b>
<b>Net Book Value</b>	
As at 31 March 2025	<b>12,332</b>
As at 1 April 2024	<b>1</b>

**Melrose Christian Fellowship**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**13. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other debtors	11,213	10,912

**14. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,783	1,782
Credit cards	254	601
Taxation and social security	400	401
	2,437	2,784

**15. Loans**

An analysis of the maturity of loans is given below:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year or on demand:		
Other loans	254	601

**16. Other type of Risk**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**17. Movement in Funds**

	<b>As at 1 April 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	43,090	77,107	(78,810)	41,387
Designated:				
Designated	4,186	-	-	4,186
<b>Total unrestricted funds</b>	47,276	77,107	(78,810)	45,573
<b>Restricted funds</b>				
Restricted	765	-	(765)	-
<b>Total funds</b>	48,041	77,107	(79,575)	45,573

**Melrose Christian Fellowship**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	48,261	59,980	(65,151)	43,090
Designated:				
Designated	-	4,586	(400)	4,186
<b>Total unrestricted funds</b>	<u>48,261</u>	<u>64,566</u>	<u>(65,551)</u>	<u>47,276</u>
<b>Restricted funds</b>				
Restricted	-	766	(1)	765
<b>Total funds</b>	<u><u>48,261</u></u>	<u><u>65,332</u></u>	<u><u>(65,552)</u></u>	<u><u>48,041</u></u>

**18. Related Party Disclosures**

Philip Keeble, chair of trustees, received £13,217 (£10,678 23/24) for his Senior pastor role. Evadne Keeble, wife of P Keeble, received £13,217 (£11,154 23/24) for her Personal assistant role. Rhoda Morson, daughter of P Keeble, received £7,796 (£7,738 23/24) for her Administrator role. James Morson, son-in-law of P Keeble, received £11,60 (£7,555 23/24) for his role as Assistant pastor.

Other than reimbursement for out-of-pocket expenses no payment was made to trustees or any persons connected to them during this financial period.

**MELROSE CHRISTIAN FELLOWSHIP**

England & Wales - Charity number 1163494

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024**

**MELROSE CHRISTIAN FELLOWSHIP**

**CHARITY REGISTRATION NUMBER 1163494**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**MELROSE CHRISTIAN FELLOWSHIP**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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**MELROSE CHRISTIAN FELLOWSHIP**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

**CHARITY NUMBER** 1163494  
**START OF FINANCIAL YEAR** 01 April 2023  
**END OF FINANCIAL YEAR** 31 March 2024  
**TRUSTEES AT 31 MARCH 2024** Mrs Miriam Elliot  
Pastor Philip Keeble  
Ms Belinda Walker

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

**LEGAL STATUS** Charitable Incorporated Organisation  
**GOVERNING INSTRUMENT** CIO Foundation Registered 9th September 2015

**OBJECTS**

a) To advance the Christian faith in accordance with the Statement of Faith in the schedule hereto attached in such ways and in such parts of Basingstoke, the United Kingdom and the World as the trustees may from time to time 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 support in such parts of Basingstoke, the United Kingdom or the World as the trustees from time to time may think fit.

**CORRESPONDENCE ADDRESS** 123 Stratfield Road  
Basingstoke  
RG21 5RT

**PRIMARY BANKERS** Barclays Bank Plc  
Basingstoke  
RG21 7QA

**INDEPENDENT EXAMINER** Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

# **MELROSE CHRISTIAN FELLOWSHIP**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024**

**123 Stratfield Road, Basingstoke Hampshire RG21 5RT  
Place of worship: Melrose Hall, Abbey Road, Popley, Basingstoke RG24 9ES**

The trustees of Melrose Christian Fellowship present their report with the financial statements of the charity for the year ended 31<sup>st</sup> March 2024.

Melrose Christian Fellowship is a registered Charitable Incorporated Organisation number 1163494

New Trustees of Melrose Christian Fellowship are elected by Members at the AGM on a one member one vote basis or are appointed by the existing board.

The constitution provides for a minimum of three trustees to a maximum of nine trustees of which no more than three can be non members. All trustees give up their time freely and trustee remuneration is paid although Pastor Philip Keeble receives a salary as Pastor.

The following Trustees have served throughout the accounting period, except where indicated:

Pastor Philip Keeble (Chairman)  
Miriam Elliot  
Belinda Walker

Governing document: Constitution 9<sup>th</sup> September 2015

The Charity employs one Senior Pastor, one Personal Assistant, one Assistant Pastor and one Administrator. The Senior Pastor reports to The Board of Trustees. No expenses have been reclaimed by any of the Trustees (Except for the Senior Pastor who is paid by the church in his capacity as Pastor but not as a Trustee.)

The general governance of the charity is the responsibility of the Trustees. However the day to day operation is delegated to Rhoda Morson, the church administrator who reports to the Trustees via the Chairman.

The aims and purposes of the charity are set out in the constitution.

### **Achievements and performance**

The church entered 2024 as the year of her jubilee – 50 years since the setting up of the church by Philip Keeble and his wife Evadne who also celebrate 50 years of marriage in 2024.

A strong feature of the church is it's ministry to young people – called Friday Club. When Philip and Evadne came to Basingstoke in 1974 they recognised that the generation of people on Popley no longer "sent" their children to Sunday School. So the Lord told them don't hold Sunday School on a Sunday but on a Friday evening and call it a club! In some cases 3 generations have come through Friday Club, learning the books of the Bible, singing songs, Bible stories, tuck and games. (Not in that order!)

The beginning of 2024 saw the start of "Glory Fasts and prayer" once a month and a continuation of early morning prayer meetings throughout the week.

2023 saw the second outreach mission partnering with 3 other churches. This was successful in the area of children coming to Friday Club which is continuing to run a session of infant/junior school age (The mini session) and secondary school age (The midi session) and has increased to weekly meetings for the older youth (The senior session). In addition there is the YABS (Youth and young adults Bible Study) at the home of James and Rhoda Morson.

There has been a slow but steady increase of members enjoying the fellowship and the Love of God in the Sunday meetings and various house groups.

There has been an increase in official positions in the church such that we have appointed a prophetess and evangelist

**MELROSE CHRISTIAN FELLOWSHIP**  
**TRUSTEES' REPORT (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**Achievements and performance (continued)**

Otherwise the fellowship has continued to undertake a wide range of activities to fulfil its objectives with food link, youth outreach work and women's and men's ministries.

The fellowship benefits from the work of many volunteers in carrying out its wide range of activities.

Donations are made to other charities such as Adopt a Child, United Christian Broadcasters, Jews 4 Jesus, Good News For Everyone (formerly Gideons), Open Doors and CMI (Creation Ministries International).

**Financial Review**

Income of £65,333 was an increase of £5,253 over 2023, mainly due to higher tithes and offerings. Gift Aid was maintained at 22% of relevant income. Total costs of £65,553 were down by £790 over 2023. Salaries of £41,716 were the largest element (63%) an increase of 11% over 2023; depreciation of the minibus was lower (now having written down value of £1) and there was a net reduction in other costs. This resulted in a net deficit of £220 for the year compared to a deficit of £6,263 in 2023.

The reserves of £48,041 are represented by cash of £39,912 equivalent to 83%.

Overall, the charity remains financially healthy and able to meet its commitments.

**Reserves Policy**

For the year ending March 2024, the charity had free reserves (unrestricted funds) as indicated in the accounts attached. Restricted funds are as indicated in the accounts. The Trustees have a policy of reviewing the condition of the financial state if the bank balance falls close to £10,000. This so far, has never happened.

**Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed to and to ensure the appropriate controls are in place for reasonable assurance against fraud and error. The leadership team and Trustees do not perceive any major risks to the charity currently.

**Future Plans**

The income and finances of the charity continue to be healthy. Plans for expansion through TFM, CFL, Friday Club and other outreach events are in place for the coming year.

**Public Benefit**

The Trustees have paid due regard to the Charity Commission Guidance on Public Benefit and the constitution in deciding what activities the charity undertakes. All activities are focused on our charitable purposes.

**Going concern**

The Trustees have a reasonable expectation that the charity has adequate resources to continue in the foreseeable future. For this reason, they continue to adopt the going concern basis which can be found in the accounting policies.

*P. S. Keeble*

Pastor Philip Keeble. Chair. 28<sup>th</sup> October 2024

**MELROSE CHRISTIAN FELLOWSHIP**

**TRUSTEES' REPORT (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2024**

**Responsibilities of Trustees**

Charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and are required to;

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Board of Trustees is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:-

- the charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use or disposition and are properly applied
- proper records are maintained and financial information used within the charity or for publication is reliable
- the charity complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

Approved by the Trustees on... 10/1/25 .....

Signed on their behalf by Trustee  .....

Printed Name: PHILIP SIMON KEEBLE

**MELROSE CHRISTIAN FELLOWSHIP**  
**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

Report to the trustees/ members of Melrose Christian Fellowship on the accounts for the year ended 31st March 2024.

**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 needed.

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 independent examiner's statement**

My examination was carried out in accordance with 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 the 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 statement 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 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.

Zita Derbak MAAT AATQB  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

Sign:



Date:

11.01.2025

**MELROSE CHRISTIAN FELLOWSHIP**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023/24 £	Total 2022/23 £
<b>INCOMING RESOURCES</b>						
Donations & Legacies	<b>3a, 5, 6</b>	59,465	4,245	766	64,476	59,891
Investment Income	<b>3b</b>	353	-	-	353	189
Charitable Activities	<b>3c</b>	504	-	-	504	-
<b>TOTAL INCOMING RESOURCES</b>		<b>60,322</b>	<b>4,245</b>	<b>766</b>	<b>65,333</b>	<b>60,080</b>
<b>RESOURCES EXPENDED</b>						
Costs of Charitable Activities	<b>4</b>	63,334	2,219	-	65,553	66,343
<b>TOTAL RESOURCES EXPENDED</b>		<b>63,334</b>	<b>2,219</b>	<b>-</b>	<b>65,553</b>	<b>66,343</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(3,012)</b>	<b>2,026</b>	<b>766</b>	<b>(220)</b>	<b>(6,263)</b>
<b>TRANSFERS BETWEEN FUNDS</b>		(2,160)	2,160	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(5,172)</b>	<b>4,186</b>	<b>766</b>	<b>(220)</b>	<b>(6,263)</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		48,261	-	-	48,261	54,524
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>43,089</b>	<b>4,186</b>	<b>766</b>	<b>48,041</b>	<b>48,261</b>

All of the Charity's operations are classed as continuing operations.

MELROSE CHRISTIAN FELLOWSHIP

BALANCE SHEET  
AS AT 31 MARCH 2024

	Notes	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
<b>Fixed Assets</b>						
Tangible Assets	2	1	-	-	1	1,007
Investment Assets	7	-	-	-	-	-
		<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1,007</b>
<b>Current Assets</b>						
Debtors & Prepayments	9	10,912	-	-	10,912	9,444
Cash at bank and in hand	8	34,960	4,186	766	39,912	39,919
<b>Total Current Assets</b>		<b>45,872</b>	<b>4,186</b>	<b>766</b>	<b>50,824</b>	<b>49,363</b>
<b>Creditors: due within one year</b>	10	2,784	-	-	2,784	2,109
<b>NET CURRENT ASSETS</b>		<b>43,088</b>	<b>-</b>	<b>766</b>	<b>43,854</b>	<b>47,254</b>
<b>TOTAL ASSETS less current liabilities</b>		<b>43,089</b>	<b>4,186</b>	<b>766</b>	<b>48,041</b>	<b>48,261</b>
<b>Creditors: due in more than one year</b>	11	-	-	-	-	-
<b>NET ASSETS</b>		<b>43,089</b>	<b>4,186</b>	<b>766</b>	<b>48,041</b>	<b>48,261</b>
<b>FUNDS OF THE CHARITY</b>						
Unrestricted Funds		43,089	-	-	43,089	48,261
Designated Funds	5	-	4,186	-	4,186	-
Restricted Fund	6	-	-	766	766	-
<b>TOTAL FUNDS</b>		<b>43,089</b>	<b>4,186</b>	<b>766</b>	<b>48,041</b>	<b>48,261</b>

Approved by the Trustees on 10/1/25

Signed on their behalf by Trustee 

Print Name: PHILIP SIMON KEEBLE

**MELROSE CHRISTIAN FELLOWSHIP**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

**Basis of preparation:**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

No material prior year error have been identified in the reporting period.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern.

The CIO has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

**Material prior period errors**

No material prior year error have been identified in the reporting period.

The CIO has opted to prepare its accounts using natural categories.

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming Resources with Related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**Grants and Donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

**Tax Reclaims on Donations and Gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Gifts in Kind**

Gifts in kind for use by the CIO are included in the SoFA as income from donations when receivable.

**Legacies**

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the CIO or have been met.

**Government Grants**

The CIO has not received government grants in the reporting period.

**Donated Services and Facilities**

Donated services and facilities are included in the SOFA when received at the value of the gift to the CIO provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

**MELROSE CHRISTIAN FELLOWSHIP**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**1. ACCOUNTING POLICIES (continued)**

**Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

**Income from interest, royalties and dividends**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the CIO to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Support Costs**

Support costs are those that assist the work of the charity but do not directly represent charitable activities, including office costs and administrative payroll costs if any. They are incurred directly in support of expenditure on the objects of the charity and are all directly attributable to the general church operational activities.

**Pensions**

A pension scheme is available to eligible employees. No employees are currently enrolled in the scheme and no contributions were paid during the year.

**Redundancy cost**

The CIO made no redundancy payments during the reporting period.

**Deferred income**

No material item of deferred income has been included in the accounts.

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the CIO. Subsequently, they are measured at the cash or other consideration expected to be received.

**Creditors**

The CIO has creditors which are measured at settlement amounts less any trade discounts.

**Fund Accounting**

Funds held by the charity are either:

**1. Unrestricted funds**

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

**2. Restricted funds**

These are funds that can only be used for particular restricted purposes within the objects of the charity.

**3. Designated funds**

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

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

**Fixed Assets**

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Fixtures and fittings	25%
Mini-bus	20%

**MELROSE CHRISTIAN FELLOWSHIP**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**2. TANGIBLE FIXED ASSETS**

	Mini-bus	Fixtures and fittings	<b>Total 2023/24</b>
<b>Cost</b>	£	£	£
At 1 April 2023	14,394	-	14,394
Additions	-	-	-
At 31 March 2024	<u>14,394</u>	<u>-</u>	<u>14,394</u>
<b>Accumulated Depreciation</b>			
At 1 April 2023	13,387	-	13,387
Charge for the Year	1,006	-	1,006
At 31 March 2024	<u>14,393</u>	<u>-</u>	<u>14,393</u>
<b>Net Book Value</b>			
At 31 March 2024	<u>1</u>	<u>-</u>	<u>1</u>
At 31 March 2023	<u>1,007</u>	<u>-</u>	<u>1,007</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2024 : None  
31st March 2023 : None

**3. INCOMING RESOURCES**

	Unrestricted Funds	Designated Funds	Restricted Funds	<b>Total 2023/24</b>	<b>Total 2022/23</b>
	£	£	£	£	£
<b>a) Donations &amp; Legacies</b>					
Gift aid tax reclaimed	10,535	-	-	10,535	9,444
Other Giving	1,116	-	-	1,116	5,916
Tithes and offerings	47,814	-	-	47,814	42,371
Building fund	-	2,026	-	2,026	2,160
Adopt a child	-	-	766	766	-
Wages Fund	-	400	-	400	-
Minibus Fund	-	744	-	744	-
Youth retreat	-	1,075	-	1,075	-
	<u>59,465</u>	<u>4,245</u>	<u>766</u>	<u>64,476</u>	<u>59,891</u>
<b>b) Investment Income</b>					
Interest Received	353	-	-	353	189
	<u>353</u>	<u>-</u>	<u>-</u>	<u>353</u>	<u>189</u>
<b>c) Charitable Activities</b>					
Events and Festivals	470	-	-	470	-
Other income	34	-	-	34	-
	<u>504</u>	<u>-</u>	<u>-</u>	<u>504</u>	<u>-</u>

## MELROSE CHRISTIAN FELLOWSHIP

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

#### 4. RESOURCES EXPENDED

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>Total 2023/24 £</b>	<b>Total 2022/23 £</b>
<b>Charitable Activities:-</b>					
Staff costs:					
Salaries and Wages	41,316	400	-	41,716	37,528
Church activities:					
Bad debts	-	-	-	-	-
Clergy and Staff Expenses	1,213	-	-	1,213	1,425
Depreciation	1,006	-	-	1,006	2,879
Events	575	1,075	-	1,650	3,290
Ministry and Donations/Gifts	2,058	-	-	2,058	3,303
Other Church Activities	2,805	-	-	2,805	5,544
Running Expenses - Church	2,490	-	-	2,490	-
Vehicles	1,841	744	-	2,585	3,100
Office and support costs:					
Accountancy and payroll	1,333	-	-	1,333	1,293
Premises costs:					
Rent and Rates	7,034	-	-	7,034	6,872
Church Insurance	508	-	-	508	-
Equipment	499	-	-	499	-
Governance costs:					
Independent examination fees	656	-	-	656	616
Church Insurance	-	-	-	-	493
	<b>63,334</b>	<b>2,219</b>	<b>-</b>	<b>65,553</b>	<b>66,343</b>

## MELROSE CHRISTIAN FELLOWSHIP

### NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

#### 5. DESIGNATED FUNDS CURRENT FINANCIAL YEAR

	Balance 01-Apr-23 £	Income £	Expenditure £	Transfer £	Balance 31-Mar-24 £
Building fund	-	2,026	-	2,160	4,186
Wages Fund	-	400	(400)	-	-
Minibus Fund	-	744	(744)	-	-
Youth retreat	-	1,075	(1,075)	-	-
	<b>-</b>	<b>4,245</b>	<b>(2,219)</b>	<b>2,160</b>	<b>4,186</b>

Trustees agreed to class Building fund as designated from financial year 23/24. Transfer of the unrestricted amount of £2,160 reflects this change.

#### 6. RESTRICTED FUNDS CURRENT FINANCIAL YEAR

	Balance 01-Apr-23 £	Income £	Expenditure £	Transfer £	Balance 31-Mar-24 £
Adopt a Child	-	766	-	-	766
	<b>-</b>	<b>766</b>	<b>-</b>	<b>-</b>	<b>766</b>

The Restricted Funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

#### 7. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

#### 8. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Barclays Current Account	34,960	4,186	766	39,912	39,919
	<b>34,960</b>	<b>4,186</b>	<b>766</b>	<b>39,912</b>	<b>39,919</b>

#### 9. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Gift Aid Tax Recoverable	10,496	-	-	10,496	9,444
Prepayments	416	-	-	416	-
	<b>10,912</b>	<b>-</b>	<b>-</b>	<b>10,912</b>	<b>9,444</b>

#### 10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Salaries and Wages	-	-	-	-	-
Sundry Creditors-Amazon	601	-	-	601	-
Sundry Creditors-HMRC	401	-	-	401	-
Sundry Creditors-Other	1,110	-	-	1,110	1,493
Independent Examiner's Fee	672	-	-	672	616
	<b>2,784</b>	<b>-</b>	<b>-</b>	<b>2,784</b>	<b>2,109</b>

This page does not form part of the statutory financial statements

**MELROSE CHRISTIAN FELLOWSHIP**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**11. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The Charity held no long term liabilities during this or the previous financial period.

**12. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2023/24 £</b>	<b>TOTAL 2022/23 £</b>
Gross Wages & Salaries	41,716	37,402
Employer's National Insurance Costs	-	1,011
Employer's Pension Contributions	-	-
	<b>41,716</b>	<b>38,414</b>

Average number of employees who were engaged in each of the following activities:

	<b>TOTAL 2023/24</b>	<b>TOTAL 2022/23</b>
Charitable Activities	4	4

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000. (2022/23- None)

**13. TRUSTEES AND OTHER RELATED PARTIES**

Philip Keeble, chair of trustees, received £10,6780 for his Senior pastor role. Evadne Keeble, wife of P Keeble, received £11,154 for her Personal assistant role. Rhoda Morson, daughter of P Keeble, received £7,738 for her Administrator role. James Morson, son-in-law of P Keeble, received £7,555 for his role as Assistant pastor. 2022/23 - (38,414)

Other than reimbursement for out-of-pocket expenses no payment was made to trustees or any persons connected to them during this financial period.

**14. RISK ASSESSMENT**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**15. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

**16. PUBLIC BENEFIT**

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees' report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

**MELROSE CHRISTIAN FELLOWSHIP**

England & Wales - Charity number 1163494

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST MARCH 2023**

**MELROSE CHRISTIAN FELLOWSHIP**

**CHARITY REGISTRATION NUMBER 1163494**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**MELROSE CHRISTIAN FELLOWSHIP**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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# MELROSE CHRISTIAN FELLOWSHIP

## LEGAL AND ADMINISTRATIVE INFORMATION

<b>CHARITY NUMBER</b>	1163494
<b>START OF FINANCIAL YEAR</b>	01 April 2022
<b>END OF FINANCIAL YEAR</b>	31 March 2023
<b>TRUSTEES AT 31 MARCH 2023</b>	Mrs Miriam Elliot Pastor Philip Keeble Ms Belinda Walker Mrs Josephine Magana
	Appointed 4th December 2021 Resigned 12th June 2022

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

**LEGAL STATUS** Charitable Incorporated Organisation

**GOVERNING INSTRUMENT** CIO Foundation Registered 9th September 2015

### OBJECTS

- a) To advance the Christian faith in accordance with the Statement of Faith in the schedule hereto attached in such ways and in such parts of Basingstoke, the United Kingdom and the World as the trustees may from time to time 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 support in such parts of Basingstoke, the United Kingdom or the World as the trustees from time to time may think fit.

**CORRESPONDENCE ADDRESS** 123 Stratfield Road  
Basingstoke  
RG21 5RT

**PRIMARY BANKERS** Barclays Bank Plc  
Basingstoke  
RG21 7QA

**INDEPENDENT EXAMINER** Donna Leppitt  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

# **MELROSE CHRISTIAN FELLOWSHIP**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023**

**123 Stratfield Road, Basingstoke Hampshire RG21 5Rt  
Place of worship: Melrose Hall, Abbey Road, Popley, Basingstoke RG24 9ES**

The trustees of Melrose Christian Fellowship present their report with the financial statements of the charity for the year ended 31<sup>st</sup> March 2023.

Melrose Christian Fellowship is a registered Charitable Incorporated Organisation number 1163494

New Trustees of Melrose Christian Fellowship are elected by Members at the AGM on a one member one vote basis or are appointed by the existing board.

The constitution provides for a minimum of three trustees to a maximum of nine trustees of which no more than three can be non members. All trustees give up their time freely and trustee remuneration is paid although Pastor Philip Keeble receives a salary as Pastor.

The following Trustees have served throughout the accounting period, except where indicated:

Pastor Philip Keeble (Chairman)  
Miriam Elliot  
Belinda Walker

Governing document: Constitution 9<sup>th</sup> September 2015

The Charity employs one Senior Pastor, one Personal Assistant, one Assistant Pastor and one Administrator. The Senior Pastor reports to The Board of Trustees. No expenses have been reclaimed by any of the Trustees (Except for the Senior Pastor who is paid by the church in his capacity as Pastor but not as a Trustee.)

The general governance of the charity is the responsibility of the Trustees. However the day to day operation is delegated to Rhoda Morson, the church administrator who reports to the Trustees via the Chairman.

The aims and purposes of the charity are set out in the constitution.

### **Achievements and performance**

2022/23 was an exciting time for the church members who through much prayer experienced a move of God with promises of an outpouring of His Spirit to come in 2024. A young prophetess was appointed and The Lord spoke through her of things that needed to be done by all of us (Which is still ongoing – including the setting up of a committee to implement a 5 year building fund project). Friday Club was re-organised with 2 weekly sessions of infant/junior school age (The mini session) and secondary school age (The midi session) and every other Friday for the older youth (The senior session. In addition there is a YABS (Youth and young adults Bible Study) on a Monday both on zoom and for those who can make it face to face study, with a meal, at the home of James and Rhoda Morson. 2022 also saw MCF continue its partnership with 3 other churches and Through Faith Mission (TFM) a national mission group. This is an ongoing and successful outreach.

Otherwise the fellowship has continued to undertake a wide range of activities to fulfil its objectives and continues its work with Community Food Link.

The church in addition to its youth outreach work undertakes womens and mens ministries.

The fellowship benefits from the work of many volunteers in carrying out its wide range of activities.

Donations are made to other charities such as Adopt a Child, United Christian Broadcasters, Jews 4 Jesus, Gideon Bible Society, Open Doors and CMI (Creation Ministries International.)

The church is growing with new believers coming in through CFL TFM and Friday Club as well as others who have felt the call of God just to come.

Finally the church continues to reach out to its local community which provides it own challenges but also rewards.

**MELROSE CHRISTIAN FELLOWSHIP**  
**TRUSTEES' REPORT (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**Financial Review**

Please refer to the financial statement prepared by Paul Davis the church accountant and as reviewed by Independent Examiners Limited.

**Reserves Policy**

For the year ending March 2023 the charity had free reserves (unrestricted funds) as indicated in the accounts attached. Restricted funds are as indicated in the accounts. The Trustees have a policy of reviewing the condition of the financial state if the bank balance falls close to £10,000. This so far, has never happened.

**Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed to and to ensure the appropriate controls are in place for reasonable assurance against fraud and error. The leadership team and Trustees do not perceive any major risks to the charity currently.

**Future Plans**

The income and finances of the charity continue to be healthy. Plans for expansion through TFM, CFL, Friday Club and other outreach events are in place for the coming year.

**Public Benefit**

The Trustees have paid due regard to the Charity Commission Guidance on Public Benefit and the constitution in deciding what activities the charity undertakes. All activities are focused on our charitable purposes.

**Going concern**

The Trustees have a reasonable expectation that the charity has adequate resources to continue in the foreseeable future. For this reason, they continue to adopt the going concern basis which can be found in the accounting policies.

*P. S. Keeble*

Pastor Philip Keeble. Chair. 13<sup>th</sup> October 2023

**MELROSE CHRISTIAN FELLOWSHIP**  
**TRUSTEES' REPORT (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**Responsibilities of Trustees**

Charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and are required to;

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Board of Trustees is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:-

- the charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use or disposition and are properly applied
- proper records are maintained and financial information used within the charity or for publication is reliable
- the charity complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

Approved by the Trustees on... 3/01/24 .....

Signed on their behalf by Trustee .....  .....

Printed Name:

PHILIP KEERLE

**MELROSE CHRISTIAN FELLOWSHIP**  
**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

Report to the trustees/ members of Melrose Christian Fellowship on the accounts for the year ended 31st March 2023.

**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 needed.

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 independent examiner's statement**

My examination was carried out in accordance with 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 the 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 statement 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 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.

Donna Leppitt  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF



Date: 3rd January 2024

**MELROSE CHRISTIAN FELLOWSHIP**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

		Funds £	Unrestricted	Restricted Funds £	Endowment Funds	Total 2022/23 £	Total 2021/22 £
<b>INCOMING RESOURCES</b>							
Donations & Legacies	<b>3a</b>	59,891	-	-	-	59,891	54,902
Investment Income	<b>3b</b>	189	-	-	-	189	148
Charitable Activities	<b>3c</b>	-	-	-	-	-	501
<b>TOTAL INCOMING RESOURCES</b>		<b>60,080</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,080</b>	<b>55,551</b>
<b>RESOURCES EXPENDED</b>							
Costs of Charitable Activities	<b>4</b>	66,343	-	-	-	66,343	54,645
<b>TOTAL RESOURCES EXPENDED</b>		<b>66,343</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,343</b>	<b>54,645</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(6,263)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,263)</b>	<b>906</b>
<b>TRANSFERS BETWEEN FUNDS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(6,263)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,263)</b>	<b>906</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		54,524	-	-	-	54,524	53,618
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>48,261</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,261</b>	<b>54,524</b>

All of the Charity's operations are classed as continuing operations.

**MELROSE CHRISTIAN FELLOWSHIP**

**BALANCE SHEET  
AS AT 31 MARCH 2023**

	Notes	Unrestricted Fund £	Restricted Fund £	Endowment Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
<b>Fixed Assets</b>						
Tangible Assets	2	1,007	-	-	1,007	3,886
Investment Assets	8	-	-	-	-	-
		<b>1,007</b>	-	-	<b>1,007</b>	<b>3,886</b>
<b>Current Assets</b>						
Debtors & Prepayments	10	9,444	-	-	9,444	9,493
Cash at bank and in hand	9	39,919	-	-	39,919	45,061
		<b>49,363</b>	-	-	<b>49,363</b>	<b>54,554</b>
<b>Creditors: due within one year</b>	11	2,109	-	-	2,109	3,917
<b>NET CURRENT ASSETS</b>		47,254	-	-	47,254	50,638
<b>TOTAL ASSETS less current liabilities</b>		<b>48,261</b>	-	-	<b>48,261</b>	<b>54,524</b>
<b>Creditors: due in more than one year</b>	12	-	-	-	-	-
<b>NET ASSETS</b>		<b>48,261</b>	-	-	<b>48,261</b>	<b>54,524</b>
<b>FUNDS OF THE CHARITY</b>						
General Funds		48,261	-	-	48,261	54,524
Restricted Funds	5	-	-	-	-	-
<b>TOTAL FUNDS</b>		<b>48,261</b>	-	-	<b>48,261</b>	<b>54,524</b>

Approved by the Trustees on the.....3/1/24.....

Signed on their behalf by Trustee..........

Print Name:.....PHILIP KEEBLE.....

# MELROSE CHRISTIAN FELLOWSHIP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

### 1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

#### **Basis of preparation:**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

No material prior year error have been identified in the reporting period.

#### **Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern.

The CIO has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

#### **Material prior period errors**

No material prior year error have been identified in the reporting period.

The CIO has opted to prepare its accounts using natural categories.

#### **Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### **Incoming Resources with Related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

#### **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

#### **Grants and Donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

#### **Tax Reclaims on Donations and Gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

#### **Gifts in Kind**

Gifts in kind for use by the CIO are included in the SoFA as income from donations when receivable.

#### **Legacies**

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the CIO or have been met.

#### **Government Grants**

The CIO has not received government grants in the reporting period.

#### **Donated Services and Facilities**

Donated services and facilities are included in the SOFA when received at the value of the gift to the CIO provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

This page does not form part of the statutory financial statements

# MELROSE CHRISTIAN FELLOWSHIP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

### 1. ACCOUNTING POLICIES (continued)

#### Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

#### Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

#### Expenditure and Liabilities

##### Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the CIO to pay out resources and the amount of the obligation can be measured with reasonable certainty.

##### Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

##### Support Costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities, including office costs and administrative payroll costs if any. They are incurred directly in support of expenditure on the objects of the charity and are all directly attributable to the general church operational activities.

##### Pensions

A pension scheme is available to eligible employees. No employees are currently enrolled in the scheme and no contributions were paid during the year.

##### Redundancy cost

The CIO made no redundancy payments during the reporting period.

##### Deferred income

No material item of deferred income has been included in the accounts.

##### Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the CIO. Subsequently, they are measured at the cash or other consideration expected to be received.

##### Creditors

The CIO has creditors which are measured at settlement amounts less any trade discounts.

##### Fund Accounting

Funds held by the charity are either:

###### 1. Unrestricted funds

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

###### 2. Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity.

###### 3. Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

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

##### Fixed Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

##### Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Fixtures and fittings	25%
Mini-bus	20%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

This page does not form part of the statutory financial statements

**MELROSE CHRISTIAN FELLOWSHIP**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**2. TANGIBLE FIXED ASSETS**

	Mini-bus	Fixtures and fittings	<b>2022/23</b>
	£	£	£
<b>Cost</b>			
At 1 April 2022	14,394	-	14,394
Additions	-	-	-
At 31 March 2023	<u>14,394</u>	<u>-</u>	<u>14,394</u>
<b>Accumulated Depreciation</b>			
At 1 April 2022	10,508	-	10,508
Charge for the Year	2,879	-	2,879
At 31 March 2023	<u>13,387</u>	<u>-</u>	<u>13,387</u>
<b>Net Book Value</b>			
At 31 March 2023	<u>1,007</u>	<u>-</u>	<u>1,007</u>
At 31 March 2022	<u>3,886</u>	<u>-</u>	<u>3,886</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2022 : None  
31st March 2023 : None

## MELROSE CHRISTIAN FELLOWSHIP

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

#### 3. INCOMING RESOURCES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds	<b>Total 2022/23 £</b>	<b>Total 2021/22 £</b>
<b>a) Donations &amp; Legacies</b>						
Gift aid tax reclaimed	9,444	-	-	-	9,444	9,079
Other Giving	5,916	-	-	-	5,916	6,253
Tithes and offerings	42,371	-	-	-	42,371	39,570
Building fund(Tfr from Nationwide)	2,160	-	-	-	2,160	-
	<b>59,891</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,891</b>	<b>54,902</b>
<b>b) Investment Income</b>						
Interest Received	189	-	-	-	189	148
	<b>189</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>189</b>	<b>148</b>
<b>c) Charitable Activities</b>						
Events and Festivals	-	-	-	-	-	500
Other income	-	-	-	-	-	1
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>501</b>

This page does not form part of the statutory financial statements

**MELROSE CHRISTIAN FELLOWSHIP**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH 2023**

**4. RESOURCES EXPENDED**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds	<b>Total 2022/23 £</b>	<b>Total 2021/22 £</b>
<b>Charitable Activities:-</b>						
Staff costs:						
Salaries and Wages	37,528	-	-	-	37,528	32,701
Church activities:						
Bad debts	-	-	-	-	-	750
Clergy and Staff Expenses	1,425	-	-	-	1,425	1,191
Depreciation	2,879	-	-	-	2,879	2,879
Events	3,290	-	-	-	3,290	-
Ministry and Donations/Gifts	3,303	-	-	-	3,303	3,255
Other Church Activities	5,544	-	-	-	5,544	1,312
Running Expenses - Church Vehicles	3,100	-	-	-	3,100	2,320
Office and support costs:						
Accountancy and payroll	1,293	-	-	-	1,293	1,603
Premises costs:						
Rent and Rates	6,872	-	-	-	6,872	4,882
Governance costs:-						
Independent examination fees	616	-	-	-	616	586
Church Insurance	493	-	-	-	493	493
	<b>66,343</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,343</b>	<b>54,645</b>

## MELROSE CHRISTIAN FELLOWSHIP

### NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

#### 5. RESTRICTED FUNDS

The Charity held no Restricted Funds during this or the previous financial period.

#### 6. DESIGNATED FUNDS

The Charity held no Designated Funds during this or the previous financial period.

#### 8. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

#### 9. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds	Total 31-Mar-23 £	Total 31-Mar-22 £
Barclays Current Account	39,919	-	-	-	39,919	42,901
Nationwide Savings	-	-	-	-	-	2,160
	<b>39,919</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,919</b>	<b>45,061</b>

#### 10. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds	Total 31-Mar-23 £	Total 31-Mar-22 £
Gift Aid Tax Recoverable	9,444	-	-	-	9,444	9,079
Prepayments	-	-	-	-	-	414
	<b>9,444</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,444</b>	<b>9,493</b>

#### 11. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds	Total 31-Mar-23 £	Total 31-Mar-22 £
Salaries and Wages	-	-	-	-	-	542
Sundry Creditors-Amazon	-	-	-	-	-	1,225
Sundry Creditors-HMRC	-	-	-	-	-	453
Sundry Creditors-Other	1,493	-	-	-	1,493	1,111
Independent Examiner's Fee	616	-	-	-	616	586
	<b>2,109</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,109</b>	<b>3,917</b>

#### 12. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

**MELROSE CHRISTIAN FELLOWSHIP**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**13. STAFF COSTS AND NUMBERS**

The Charity employed no members of staff during this or the previous financial period.(Hide this line if not applicable.)

	<b>TOTAL 2022/23 £</b>	<b>TOTAL 2021/22 £</b>
Gross Wages & Salaries	37,528	37,402
Employer's National Insurance Costs	1,045	1,011
Employer's Pension Contributions	-	-
	<b>38,573</b>	<b>38,414</b>

Average number of employees who were engaged in each of the following activities:

	<b>TOTAL 2022/23</b>	<b>TOTAL 2021/22</b>
Charitable Activities	4	4

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.  
(2021/22- None)

**14. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

(2021/22- None)

**15. RISK ASSESSMENT**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**16. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

**17. PUBLIC BENEFIT**

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees' report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

**MELROSE CHRISTIAN FELLOWSHIP**

England & Wales - Charity number 1163494

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# Accounts

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# **ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST MARCH 2022**

## **MELROSE CHRISTIAN FELLOWSHIP**

**CHARITY REGISTRATION NUMBER 1163494**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF  
Bosham  
PO18 8NF

**MELROSE CHRISTIAN FELLOWSHIP**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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## MELROSE CHRISTIAN FELLOWSHIP

### LEGAL AND ADMINISTRATIVE INFORMATION

<b>CHARITY NUMBER</b>	1163494	
<b>START OF FINANCIAL YEAR</b>	01 April 2021	
<b>END OF FINANCIAL YEAR</b>	31 March 2022	
<b>TRUSTEES AT 31 MARCH 2022</b>	Mrs Miriam Elliot Pastor Philip Keeble Ms Belinda Walker Mrs Beritha Masapi Mrs Adeliza Cooper Mr Remegio Tinga	Appointed 4th December 2021 Resigned 12th September 2021 Resigned 13th December 2020 Resigned by default after failing to meet meetings.
Changes after financial year end	Mrs Josephine Magana	Resigned 12th June 2022

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

**LEGAL STATUS** Charitable Incorporated Organisation

**GOVERNING INSTRUMENT** CIO Foundation Registered 9th September 2015

#### OBJECTS

a) To advance the Christian faith in accordance with the Statement of Faith in the schedule hereto attached in such ways and in such parts of Basingstoke, the United Kingdom and the World as the trustees may from time to time 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 support in such parts of Basingstoke, the United Kingdom or the World as the trustees from time to time may think fit.

**CORRESPONDENCE ADDRESS** 123 Stratfield Road  
Basingstoke  
RG21 5RT

**PRIMARY BANKERS** Barclays Bank Plc  
Basingstoke  
RG21 7QA

**INDEPENDENT EXAMINER** Donna Leppitt  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

## MELROSE CHRISTIAN FELLOWSHIP

### TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

The trustees of Melrose Christian Fellowship present their report with the financial statements of the charity for the year ended 31<sup>st</sup> March 2022.

Melrose Christian Fellowship is a registered Charitable Incorporated Organisation number 1163494.

New Trustees of Melrose Christian Fellowship are elected by Members at the AGM on a one member one vote basis or are appointed by the existing board.

The constitution provides for a minimum of three trustees to a maximum of nine trustees of which no more than three can be non members. All trustees give up their time freely and trustee remuneration is paid although Pastor Philip Keeble receives a salary as Pastor.

The following Trustees have served throughout the accounting period, except where indicated:

Pastor Philip Keeble (Chairman)

Miriam Elliot

Josephine Magana

Buritha Masapi

Governing document: Constitution 9<sup>th</sup> September 2015

The Charity employs One Senior Pastor, One Personl Assistant, one Assistant Pastor and one Administrator. The Senior Pastor reports to The Board of Trustees. No expenses have been reclaimed by any of the Trustees (except for the Senior Pastor who is paid by the church in his capacity as Pastor but not as a Trustee).

The general governance of the charity is the responsibility of the Trustees. However the day to day operation is delegated to Rhoda Morson, the church administrator who reports to the Trustees via the Chairman.

The aims and purposes of the charity are set out in the constitution.

#### **Achievements and performance**

2021/22 saw the ending of the Covid pandemic and a resumption of normal church attendance. The church came out of this situation stronger than before with a continuation of early morning prayer meetings throughout the week. Friday Club was re-organised with 2 weekly sessions of infant/junior school age (The mini session) and secondary school age (The midi session) and every other Friday for the older youth (The senior session. In addition there is a YABS (Youth and young adults Bible Study) on a Monday both on zoom and for those who can make it face to face study, with a meal, at the home of James and Rhoda Morson. 2021 also saw MCF partner with 3 other churches and Through Faith Mission (TFM) a national mission group. This is an ongoing and successful outreach.

Otherwise the fellowship has continued to undertake a wide range of activities to fulfil its objectives and increased such activities with the start of Community Food Link (Not food bank – this is food close to it's end of sell by date which otherwise the supermarkets would throw away). This is in partnership with the Community association whose hall MCF uses for it's services.

The church in addition to it's youth outreach work understakes womens and mens ministries.

The fellowship benefits from the work of many volunteers in carrying out its wide range of activities.

Donations are made to other charities such as Adopt a Child, United Christian Broadcasters, Jews 4 Jesus, Gideon Bible Society, Open Doors and CMI (Creation Ministries International).

The church is growing with new believers coming in through CFL TFM and Friday Club.

#### **Financial Review**

Please refer to the financial statement prepared by Paul Davis the church accountant and as reviewed by Independent Examiners Limited.

Overall income was up £1638; higher non tithe giving offset by lower gift aid receipts. Last year, three years gift aid was claimed.

Expenses were £7488 higher.

Last year reflected fewer face to face meetings and so rent costs have increased.

An extra member of staff was taken on part way through the year and there were additional monthly accounting costs to produce quarterly management information and an annual gift aid claim.

Regrettably, it was necessary to write off the balance of a loan made to another charity.

Overall, the surplus decreased by £5850.

The reserves remain healthy and represent 12 months of annual expenditure.

#### **Reserves Policy**

For the year ending March 2022 the charity had free reserves (unrestricted funds) as indicated the accounts attached. Restricted funds are as indicated in the accounts. The Trustees have a policy of reviewing the condition of the financial state if the bank balance falls close to £10,000. This so far, has never happened.

## **MELROSE CHRISTIAN FELLOWSHIP**

### **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31ST MARCH 2022**

#### **Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed to and to ensure the appropriate controls are in place for reasonable assurance against fraud and error. The leadership team and Trustees do not perceive any major risks to the charity currently.

#### **Future Plans**

The income and finances of the charity have not been affected by Covid. Plans for expansion through TFM, CFL, Friday Club and other outreach events are in place for the coming year.

#### **Public Benefit**

The Trustees have paid due regard to the Charity Commission Guidance on Public Benefit and the constitution in deciding what activities the charity undertakes. All activities are focused on our charitable purposes.

#### **Going concern**

The Trustees have a reasonable expectation that the charity has adequate resources to continue in the foreseeable future. For this reason, they continue to adopt the going concern basis can be found in the accounting policies.

*P. S. Keeble*

Pastor Philip Keeble. Chair. 29<sup>th</sup> November 2022

**MELROSE CHRISTIAN FELLOWSHIP**

**TRUSTEES' REPORT (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2022**

**Responsibilities of Trustees**

Charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and are required

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that charity will continue in operation

The Board of Trustees is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:-

- the charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use or disposition and are properly applied
- proper records are maintained and financial information used within the charity or for publication is reliable
- the charity complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

Approved by the Trustees on...21/12/22.....

Signed on their behalf by Trustee 

Printed Name:

PHILIP KEEBLE

**MELROSE CHRISTIAN FELLOWSHIP**  
**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

Report to the trustees/ members of Melrose Christian Fellowship on the accounts for the year ended 31st March 2022.

**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 needed.

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 independent examiner's statement**

My examination was carried out in accordance with 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 the 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 statement 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 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.

Donna Leppitt  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF



Date: 22nd December 2022

**MELROSE CHRISTIAN FELLOWSHIP**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2022**

	<b>Notes</b>	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 2021/22 £</b>	<b>Total 2020/21 £</b>
<b>INCOMING RESOURCES</b>						
Donations & Legacies	<b>3a</b>	54,902	-	-	54,902	50,529
Investment Income	<b>3b</b>	148	-	-	148	-
Other Income	<b>3c</b>	501	-	-	501	3,384
<b>TOTAL INCOMING RESOURCES</b>		<b>55,551</b>	<b>-</b>	<b>-</b>	<b>55,551</b>	<b>53,913</b>
<b>RESOURCES EXPENDED</b>						
Costs of Charitable Activities	<b>4</b>	54,645	-	-	54,645	47,157
<b>TOTAL RESOURCES EXPENDED</b>		<b>54,645</b>	<b>-</b>	<b>-</b>	<b>54,645</b>	<b>47,157</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>906</b>	<b>-</b>	<b>-</b>	<b>906</b>	<b>6,756</b>
<b>TRANSFERS BETWEEN FUNDS</b>	<b>6</b>	-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>906</b>	<b>-</b>	<b>-</b>	<b>906</b>	<b>6,756</b>
<b>RECONCILIATION OF FUNDS:</b>						
Balances Brought Forward		53,618	-	-	53,618	46,862
<b>BALANCES CARRIED FORWARD</b>		<b>54,524</b>	<b>-</b>	<b>-</b>	<b>54,524</b>	<b>53,618</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

**MELROSE CHRISTIAN FELLOWSHIP**

**BALANCE SHEET  
AS AT 31 MARCH 2022**

	Notes	Unrestricted Fund £	Restricted Funds	Total 31-Mar-22 £	Total 31-Mar-21 £
<b>Fixed Assets</b>					
Tangible Assets	2	3,886	-	3,886	6,765
<b>Current Assets</b>					
Debtors & Prepayments	9	9,493	-	9,493	20,892
Cash at bank and in hand	8	45,061	-	45,061	28,313
<b>Total Current Assets</b>		<b>54,554</b>	<b>-</b>	<b>54,554</b>	<b>49,205</b>
<b>Creditors: due within one year</b>	10	3,917	-	3,917	2,352
<b>NET CURRENT ASSETS</b>		50,638	-	50,638	46,853
<b>TOTAL ASSETS less current liabilities</b>		<b>54,524</b>	<b>-</b>	<b>54,524</b>	<b>53,618</b>
<b>Creditors: due in more than one year</b>	11	-	-	-	-
<b>NET ASSETS</b>		<b>54,524</b>	<b>-</b>	<b>54,524</b>	<b>53,618</b>
<b>FUNDS OF THE CHARITY</b>					
General Funds		54,524	-	54,524	53,618
Restricted funds	5	-	-	-	-
Designated Funds	6	-	-	-	-
<b>TOTAL FUNDS</b>		<b>54,524</b>	<b>-</b>	<b>54,524</b>	<b>53,618</b>

Approved by the Trustees on the 22/12/22

Signed on their behalf by Trustee Philip Keeble

Print Name: PHILIP KEEBLE

# MELROSE CHRISTIAN FELLOWSHIP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

### 1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

#### **Basis of preparation:**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

No material prior year error have been identified in the reporting period.

#### **Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern.

The CIO has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

#### **Material prior period errors**

No material prior year error have been identified in the reporting period.

The CIO has opted to prepare its accounts using natural categories.

#### **Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### **Incoming Resources with Related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

#### **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

#### **Grants and Donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

#### **Tax Reclaims on Donations and Gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

#### **Gifts in Kind**

Gifts in kind for use by the CIO are included in the SoFA as income from donations when receivable.

#### **Legacies**

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the CIO or have been met.

#### **Government Grants**

The CIO has not received government grants in the reporting period.

#### **Donated Services and Facilities**

Donated services and facilities are included in the SOFA when received at the value of the gift to the CIO provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

# MELROSE CHRISTIAN FELLOWSHIP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

### 1. ACCOUNTING POLICIES (continued)

#### Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

#### Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

#### Expenditure and Liabilities

##### Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the CIO to pay out resources and the amount of the obligation can be measured with reasonable certainty.

##### Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

##### Support Costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities, including office costs and administrative payroll costs if any. They are incurred directly in support of expenditure on the objects of the charity and are all directly attributable to the general church operational activities.

##### Pensions

A pension scheme is available to eligible employees. No employees are currently enrolled in the scheme and no contributions were paid during the year.

##### Redundancy cost

The CIO made no redundancy payments during the reporting period.

##### Deferred income

No material item of deferred income has been included in the accounts.

##### Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the CIO. Subsequently, they are measured at the cash or other consideration expected to be received.

##### Creditors

The CIO has creditors which are measured at settlement amounts less any trade discounts.

##### Fund Accounting

Funds held by the charity are either:

###### 1. Unrestricted funds

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

###### 2. Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity.

###### 3. Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

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

##### Fixed Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

##### Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Fixtures and fittings	25%
Mini-bus	20%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

**MELROSE CHRISTIAN FELLOWSHIP**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

**2. TANGIBLE FIXED ASSETS**

	Mini-bus	Fixtures and fittings	<b>2021/22</b>
	£	£	£
<b>Cost</b>			
At 1 April 2021	14,394	-	14,394
Additions	-	-	-
At 31 March 2022	<u>14,394</u>	<u>-</u>	<u>14,394</u>
<b>Accumulated Depreciation</b>			
At 1 April 2021	7,629	-	7,629
Charge for the Year	2,879	-	2,879
At 31 March 2022	<u>10,508</u>	<u>-</u>	<u>10,508</u>
<b>Net Book Value</b>			
At 31 March 2022	<u>3,886</u>	<u>-</u>	<u>3,886</u>
At 31 March 2021	<u>6,765</u>	<u>-</u>	<u>6,765</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st Mar 2022 : None  
31st Mar 2021 : None

## MELROSE CHRISTIAN FELLOWSHIP

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

#### 3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 2021/22 £</b>	<b>Total 2020/21 £</b>
<b>a) Donations &amp; Legacies</b>					
Gift aid tax reclaimed	9,079	-	-	9,079	18,642
Other Giving	6,253	-	-	6,253	-
Tithes and offerings	39,570	-	-	39,570	31,887
	<b>54,902</b>	-	-	<b>54,902</b>	<b>50,529</b>
<b>b) Investment Income</b>					
Interest Received	148	-	-	148	-
	<b>148</b>	-	-	<b>148</b>	-
<b>c) Charitable Activities</b>					
Events and Festivals	500	-	-	500	3,384
Other income 2	1	-	-	1	-
	<b>501</b>	-	-	<b>501</b>	<b>3,384</b>

**MELROSE CHRISTIAN FELLOWSHIP**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

**4. RESOURCES EXPENDED**

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 2021/22 £</b>	<b>Total 2020/21 £</b>
<b>Charitable Activities:-</b>					
Staff costs:					
Salaries and Wages	32,701	-	-	32,701	30,120
Church activities:					
Bad debts	750	-	-	750	-
Clergy and Staff Expenses	1,191	-	-	1,191	988
Depreciation	2,879	-	-	2,879	2,879
Ministry and Donations/Gifts	3,255	-	-	3,255	3,026
Other Church Activities	1,312	-	-	1,312	-
Running Expenses - Church Vehicles	2,673	-	-	2,673	4,079
	2,320	-	-	2,320	3,090
Office and support costs:					
Accountancy and payroll	1,603	-	-	1,603	1,020
Premises costs:					
Rent and Rates	4,882	-	-	4,882	1,415
<b>Governance costs:</b>					
Independent examination fees	586	-	-	586	540
Church Insurance	493	-	-	493	-
	<b>54,645</b>	<b>-</b>	<b>-</b>	<b>54,645</b>	<b>47,157</b>

**MELROSE CHRISTIAN FELLOWSHIP**

**NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2022**

**5. RESTRICTED FUNDS**

The Charity held no Restricted Funds during this or the previous financial period.

**6. DESIGNATED FUNDS**

The Charity held no Designated Funds this financial period.

**PREVIOUS FINANCIAL YEAR**

	<b>Balance</b>			Unrealised		
	<b>01-Apr-20</b>	Income	Expenditure	Gain/Loss	Transfer	<b>31-Mar-21</b>
	£	£	£	£	£	
Minibus Fund	-	120	-	-	(120)	-
	-	<b>120</b>	-	-	<b>(120)</b>	-

**MELROSE CHRISTIAN FELLOWSHIP**

**NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2022**

**7. INVESTMENTS**

The Charity held no investment assets during this or the previous financial period.

**8. CASH AT BANK AND IN HAND**

	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 31-Mar-22 £</b>	<b>Total 31-Mar-21 £</b>
Barclays Current Account	42,901	-	-	42,901	26,372
Nationwide Savings Account	2,160	-	-	2,160	1,941
	<b>45,061</b>	<b>-</b>	<b>-</b>	<b>45,061</b>	<b>28,313</b>

**9. DEBTORS AND PREPAYMENTS**

	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 31-Mar-22 £</b>	<b>Total 31-Mar-21 £</b>
Gift Aid Tax Recoverable	9,079	-	-	9,079	18,642
Loans	-	-	-	-	2,250
Prepayments	414	-	-	414	-
	<b>9,493</b>	<b>-</b>	<b>-</b>	<b>9,493</b>	<b>20,892</b>

**10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 31-Mar-22 £</b>	<b>Total 31-Mar-21 £</b>
Salaries and Wages	542	-	-	542	1,812
Sundry Creditors-Amazon	1,225	-	-	1,225	-
Sundry Creditors-HMRC	453	-	-	453	-
Sundry Creditors-Other	1,111	-	-	1,111	-
Independent Examiner's Fee	586	-	-	586	540
	<b>3,917</b>	<b>-</b>	<b>-</b>	<b>3,917</b>	<b>2,352</b>

**11. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The Charity held no long term liabilities during this or the previous financial period.

**MELROSE CHRISTIAN FELLOWSHIP**

**NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2022**

**12. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2021/22 £</b>	<b>TOTAL 2020/21 £</b>
Gross Wages & Salaries	37,402	30,120
Employer's National Insurance Costs	1,011	1,026
Employers Allowance Claimed	-	(1,026)
Employer's Pension Contributions	-	-
	<b><u>38,414</u></b>	<b><u>30,120</u></b>

Average number of employees who were engaged in each of the following activities:

	<b>TOTAL 2021/22</b>	<b>TOTAL 2020/21</b>
Charitable Activities	4	2.5
	<b><u>4</u></b>	<b><u>3</u></b>

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system.  
(2020/21- None)

The key management personnel of the charity are considered to be the Board of Trustees and Senior Pastor. The total amounts paid to key management personnel during this financial year (including employer national insurance and employer pension contributions) was £37,402.

**13. TRUSTEES AND OTHER RELATED PARTIES**

Pastor Philip Keeble (Trustee) and his wife Evadne Keeble (Related Party) are paid employees of Melrose Christian Fellowship, the total amount paid to them for their roles as Senior Pastors was £25,008. The other related party is Rhoda Morson who is the daughter of Pastor Keeble, she is also a paid employee and received the sum of £4,810. Other than for reimbursement of expenses incurred whilst on church business as shown below, no other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

	<b>2021/22</b>	<b>2020/21</b>
Number of Trustees who were reimbursed for expenses incurred whilst on church business	1	1
Equipment, office expenses and catering/refreshments	1,191	988
Total amount paid	<b><u>£ 1,191</u></b>	<b><u>988</u></b>

**14. RECONCILIATION OF FUNDS HELD AND MOVEMENT DURING THE CURRENT PERIOD**

	Balance 01-Apr-21 £	Income	Gains/Losses £	Expenditure £	Transfers £	Balance 31-Mar-22 £
Unrestricted funds	53,618	55,551	-	54,645	-	54,524
Designated funds	-	-	-	-	-	-
Restricted funds	-	-	-	-	-	-
	<b><u>53,618</u></b>	<b><u>55,551</u></b>	<b><u>-</u></b>	<b><u>54,645</u></b>	<b><u>-</u></b>	<b><u>54,524</u></b>

**15. RECONCILIATION OF FUNDS HELD AND MOVEMENT DURING THE PREVIOUS PERIOD**

	Balance 01-Apr-20 £	Income	Gains/Losses £	Expenditure £	Transfers £	Balance 31-Mar-21 £
Unrestricted funds	46,862	53,793	-	47,157	120	53,618
Designated funds	-	120	-	-	(120)	-
Restricted funds	-	-	-	-	-	-
	<b><u>46,862</u></b>	<b><u>53,913</u></b>	<b><u>-</u></b>	<b><u>47,157</u></b>	<b><u>-</u></b>	<b><u>53,618</u></b>

This page does not form part of the statutory financial statements

## **MELROSE CHRISTIAN FELLOWSHIP**

### **NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022**

#### **16. RISK ASSESSMENT**

The Trustees actively review the major risks which the CIO faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

#### **17. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

#### **18. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees' report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

**MELROSE CHRISTIAN FELLOWSHIP**

England & Wales - Charity number 1163494

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# Accounts

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**MELROSE CHRISTIAN FELLOWSHIP**

**ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**CHARITY REGISTRATION No: 1163494**

Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

**MELROSE CHRISTIAN FELLOWSHIP**

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Page 3	Legal and Administrative Information
Page 4	Independent Examiners Report to the Trustees
Pages 5 to 6	Trustees Report
Page 7	Statement of Financial Activities
Page 8	Balance Sheet
Pages 9 to 14	Notes to the Financial Statements

**MELROSE CHRISTIAN FELLOWSHIP**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1163494
<b>START OF FINANCIAL YEAR</b>	1 April 2020
<b>END OF FINANCIAL YEAR</b>	31 March 2021
<b>TRUSTEES AT 31 MARCH 2020</b>	Mrs Adeliza Cooper Mrs Beritha Masapi Mrs Miriam Elliot Pastor Philip Keeble Mrs Josephine Magana Mr Remegio Tinga

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing instrument.

**LEGAL STATUS** Charitable Incorporated Organisation

**GOVERNING INSTRUMENT** CIO Foundation Registered 9th September 2015

**OBJECTS** to advance the Christian faith in accordance with the Statement of Faith in the schedule hereto attached in such ways and in such parts of Basingstoke, the United Kingdom and the World as the trustees may from time to time 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 through the provision of support in such parts of Basingstoke, the United Kingdom or the World as the trustees from time to time may think fit.

**CORRESPONDENCE ADDRESS** 123 Stratfield Road  
Basingstoke  
RG21 5RT

**PRIMARY BANKERS** Barclays Bank Plc  
Basingstoke  
RG21 7QA

**INDEPENDENT EXAMINER** K Gomes  
Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the Trustees of Melrose Christian Fellowship on the accounts for the year ended 31 March 2021 set out on pages 7 to 14.

### Respective responsibilities of trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011) and that an independent examination is needed.

It is my responsibility to:

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

### Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation 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 the 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 statement 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 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Acthave 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.

K Gomes MAAT  
Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

Signed :



Dated:

17.1.22

**MELROSE CHRISTIAN FELLOWSHIP**  
**TRUSTEES REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Objectives and Activities**

2020 saw the Covid pandemic spread throughout the UK and impacted the church as we had to learn a different way of worship on zoom and with the youth work having to be suspended. Zoom did not really work with the children. Otherwise people attended the zoom meetings really well and the ultimate benefit of that was the commencement of regular early morning prayer meetings and an increased attendance of bible studies.

Otherwise the fellowship has continued to undertake a wide range of activities to fulfil its objectives and increased such activities with the start of Community Food Link (Not food bank - this is food close to it's end of sell by date which otherwise the supermarkets would throw away). This is in partnership with the Community association whose hall MCF uses for it's services.

The fellowship benefits from the work of many volunteers in carrying out its wide range of activities.

As well as looking inward, outreach is a key part of fellowship life. As well as specific events, the fellowship takes part in the local Popley Festival (again the last one due to lockdown). Donations are also made to other charities such as Adopt a Child, United Christian Broadcasters, Jews 4 Jesus and Gideon Bible Society.

The church is growing albeit with existing Christians - our desire is to see new disciples from the estate and part of that outreach will occur through CFL.

**Financial review**

Overall ,there was an improvement of net assets of £6756,the increase was due to claiming three years back gift aid of £18,642 which offset the deficit for the year of £11,886.

This deficit was an improvement of £9,720 over the previous year deficit of £21,606.

Both Income and expenses were adversely affected by covid restrictions - in person meetings-hence tithes and offerings were 13% down year on year, and there was a reduction in expenses of 24%.

There was a significant change to bookkeeping with record keeping out-sourced and monthly bank summaries produced.

At the same time, gift aid records were updated for the three years to March 2021 and a claim submitted to HMRC October 2021.

The conclusion is that the trustees are now in receipt of quarterly information and gift aid claims will be submitted six monthly.

The overall financial position remains optimistic with reserves of £53,618,equal to approximately 9 months of the normal levels of operational expenditure.

**MELROSE CHRISTIAN FELLOWSHIP**  
**TRUSTEES REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Trustees Responsibilities**

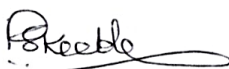
The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.
- Observe the methods and principles in the Charity SORP;

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included in the charity's website.

Signed :   
Name : PHILIP KEEBLE  
Date : 14<sup>th</sup> January 2021

**MELROSE CHRISTIAN FELLOWSHIP  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations and Legacies	<b>2a</b>	50,409	120	0	50,529	37,094
Raising Funds	<b>2b</b>	0	0	0	0	0
Investments	<b>2c</b>	0	0	0	0	0
Charitable Activities	<b>2d</b>	3,384	0	0	3,384	3,548
Other	<b>2e</b>	0	0	0	0	0
<b>TOTAL INCOME</b>		<b>53,793</b>	<b>120</b>	<b>0</b>	<b>53,913</b>	<b>40,642</b>
<b>EXPENDITURE ON:</b>						
<b>Charitable Activities</b>	<b>3a</b>	47,157	0	0	47,157	61,848
<b>Other</b>	<b>3b</b>	0	0	0	0	400
<b>TOTAL EXPENDITURE</b>		<b>47,157</b>	<b>0</b>	<b>0</b>	<b>47,157</b>	<b>62,248</b>
<b>NET INCOME/EXPENDITURE</b>		<b>6,636</b>	<b>120</b>	<b>0</b>	<b>6,756</b>	<b>-21,606</b>
Transfers between funds	<b>10</b>	120	(120)	0	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>6,756</b>	<b>-</b>	<b>-</b>	<b>6,756</b>	<b>(21,606)</b>
<b>Reconciliation of funds:</b>						
Total Funds Brought Forward		46862	0	0	46862	68,468
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>53,618</b>	<b>0</b>	<b>0</b>	<b>53,618</b>	<b>46,862</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 14 form part of these financial statements.

MELROSE CHRISTIAN FELLOWSHIP

BALANCE SHEET  
AS AT 31 MARCH 2020

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Mar-21 Total £	31-Mar-20 Total £
<b>Fixed Assets</b>						
Tangible assets	4	6,765	0	0	6,765	9,644
<b>Current Assets</b>						
Debtors	5	20,892	0	0	20,892	3,225
Cash at bank and in hand	6	28,313	0	0	28,313	36,542
<b>Total Current Assets</b>		<b>49,205</b>	<b>0</b>	<b>0</b>	<b>49,205</b>	<b>39,767</b>
<b>Creditors: amounts falling due within one year</b>	7	2,352	0	0	2,352	2,549
<b>NET CURRENT ASSETS</b>		46,853	0	0	46,853	37,218
<b>TOTAL ASSETS less current liabilities</b>		<b>53,618</b>	<b>0</b>	<b>0</b>	<b>53,618</b>	<b>46,862</b>
<b>NET ASSETS</b>		<b>53,618</b>	<b>0</b>	<b>0</b>	<b>53,618</b>	<b>46,862</b>
<b>Funds of the CIO</b>						
General Funds		53,618	0	0	53,618	60,061
Designated Funds	8	0	0	0	0	8,407
Restricted Funds	9	0	0	0	0	0
<b>Total Funds</b>		<b>53,618</b>	<b>0</b>	<b>0</b>	<b>53,618</b>	<b>68,468</b>

Approved by the Trustees on : 14<sup>th</sup> January 2021

Signed : 

Name: PHILIP KEEBLE PASTOR/TRUSTEE

**MELROSE CHRISTIAN FELLOWSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Basis of preparation:**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

and with the Charities Act 2011.

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

There are no material uncertainties about the CIO's ability to continue in operation as a going concern.

The CIO has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors

No material prior year error have been identified in the reporting period

The CIO has opted to prepare its accounts using natural categories.

**1. ACCOUNTING POLICIES**

**Income**

*Recognition of Income*

These are included in the Statement of Financial Activities (SOFA) when:

- the CIO becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

*Income with related expenditure*

Where income has related expenditure (as with fundraising or contract income) the income and related expenditure are reported gross in the SOFA.

*Offsetting*

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

*Grants and Donations*

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

*Tax Reclaims on Donations and Gifts*

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

*Gifts in Kind*

Gifts in kind for use by the CIO are included in the SoFA as income from donations when receivable.

*Legacies*

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the CIO or have been met.

**MELROSE CHRISTIAN FELLOWSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

*Government Grants*

The CIO has not received government grants in the reporting period.

*Donated Services and Facilities*

Donated services and facilities are included in the SOFA when received at the value of the gift to the CIO provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

*Volunteer Help*

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

*Income from interest, royalties and dividends*

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Expenditure and liabilities**

*Liability recognition*

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the CIO to pay out resources and the amount of the obligation can be measured with reasonable certainty.

*Governance Costs*

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

*Support Costs*

Support costs are those that assist the work of the charity but do not directly represent charitable activities, including office costs and administrative payroll costs if any. They are incurred directly in support of expenditure on the objects of the charity and are all directly attributable to the general church operational activities.

*Pensions*

A pension scheme is available to eligible employees. No employees are currently enrolled in the scheme and no contributions were paid during the year.

*Redundancy cost*

The CIO made no redundancy payments during the reporting period.

*Deferred income*

No material item of deferred income has been included in the accounts.

*Debtors*

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the CIO. Subsequently, they are measured at the cash or other consideration expected to be received.

*Creditors*

The CIO has creditors which are measured at settlement amounts less any trade discounts.

*Assets*

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Fixtures, Fittings and Equipment	25%
Minibus	20%

MELROSE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

2. INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
<b>a) Donations and Legacies</b>					
Gifts and donations	0	0	0	0	0
Gift aid tax reclaimed	18,642	0	0	18,642	360
One-off gift	0	0	0	0	0
Tithes and offerings	31,767	120	0	31,887	36,734
	<b>50,409</b>	<b>120</b>	<b>0</b>	<b>50,529</b>	<b>37,094</b>
<b>b) Raising Funds</b>					
Lettings and Hire	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>c) Investments</b>					
Bank Interest	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>d) Charitable Activities</b>					
Events and Festivals	3,384	0	0	3,384	3,548
	<b>3,384</b>	<b>0</b>	<b>0</b>	<b>3,384</b>	<b>3,548</b>
<b>e) Other</b>					
Sundry income	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

3. EXPENDITURE

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
<b>a) Charitable Activities</b>					
<b>Staff costs:</b>					
Salaries and Wages	30,120	0	0	30,120	30,079
<b>Church activities:</b>					
Clergy and Staff Expenses	988	0	0	988	2,326
Depreciation	2,879	0	0	2,879	2,879
Events	0	0	0	0	1,431
Ministry and Gifts	3,026	0	0	3,026	5,967
Retreat	0	0	0	0	0
Running Expenses - Church	4,079	0	0	4,079	7,042
Vehicles	3,090	0	0	3,090	2,475
<b>Office and support costs:</b>					
Accountancy and payroll	1,020	0	0	1,020	1,070
<b>Premises costs:</b>					
Rent and Rates	1,415	0	0	1,415	6,900
<b>Governance costs:</b>					
Independent examination fees	540	0	0	540	540
Professional Fees	0	0	0	0	1,139
	<b>47,157</b>	<b>0</b>	<b>0</b>	<b>47,157</b>	<b>61,848</b>
<b>b) Other</b>					
Office, Resources and Sundry expenses	0	0	0	0	400
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400</b>

**MELROSE CHRISTIAN FELLOWSHIP**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 MARCH 2021**

**4. TANGIBLE FIXED ASSETS**

		Fixtures & Fittings £	Minibus £	Total £
Cost	1-Apr-20	0	14,394	14,394
Additions		0	0	0
Cost at	31-Mar-21	<u>0</u>	<u>14,394</u>	<u>14,394</u>
Depreciation	1-Apr-20	0	4,750	4,750
Charge		0	2,879	2,879
Depreciation at	31-Mar-21	<u>0</u>	<u>7,629</u>	<u>7,629</u>
Net Book Value	31-Mar-21	<u>0</u>	<u><b>6,765</b></u>	<u><b>6,765</b></u>
Net Book Value	31-Mar-20	0	9,644	9,644

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31 March 2021: None

31 March 2020: None

**5. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	<b>Total 31-Mar-21 £</b>	<b>Total 31-Mar-20 £</b>
Gift Aid Tax Recoverable	18,642	0	0	18,642	0
Loans	2,250	0	0	2,250	3,150
Other Debtors	0	0	0	0	75
	<b>20,892</b>	<b>0</b>	<b>0</b>	<b>20,892</b>	<b>3,225</b>

**6. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	<b>Total 31-Mar-21 £</b>	<b>Total 31-Mar-20 £</b>
Barclays Current Account	26,372	0	0	26,372	34,722
Nationwide Savings Account	1,941	0	0	1,941	1,820
Cash in Hand	0	0	0	0	0
	<b>28,313</b>	<b>0</b>	<b>0</b>	<b>28,313</b>	<b>36,542</b>

**7. CREDITORS ACCRUALS AND DEFERRED INCOME:  
AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	<b>Total 31-Mar-21 £</b>	<b>Total 31-Mar-20 £</b>
Independent Examiners Fees	540	0	0	540	540
Other Creditors	0	0	0	0	0
Salaries and Wages	1,812	0	0	1,812	2,009
	<b>2,352</b>	<b>0</b>	<b>0</b>	<b>2,352</b>	<b>2,549</b>

**MELROSE CHRISTIAN FELLOWSHIP**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 MARCH 2021**

**8. DESIGNATED FUNDS**

**a) Current year**

	Balance 01-Apr-20 £	Income £	Expenditure £	Assets Purchased £	Transfers £	Balance 31-Mar-21 £
Minibus Fund	0	120	0	0	(120)	0
	<u>0</u>	<u>120</u>	<u>0</u>	<u>0</u>	<u>(120)</u>	<u>0</u>

**b) Previous year**

	Balance 01-Apr-19 £	Income £	Expenditure £	Assets Purchased £	Transfers £	Balance 31-Mar-20 £
Minibus Fund	0	914	0	0	(914)	0
	<u>6,465</u>	<u>1,942</u>	<u>0</u>	<u>14,394</u>	<u>(8,407)</u>	<u>0</u>

**The Minibus Fund** relates to funds ringfenced for the purchase of a minibus.

**9. RESTRICTED FUNDS**

The charity did not hold any restricted funds during this financial year.

**10. TRANSFERS BETWEEN FUNDS**

**a) Current year**

	Reason for transfer	Amount £
Between designated funds and unrestricted general funds	To transfer funds for minibus purchase	120

**b) Previous year**

	Reason for transfer	Amount £
Between unrestricted general funds and designated funds	To transfer funds for minibus purchase	914

**MELROSE CHRISTIAN FELLOWSHIP**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 MARCH 2021**

**11. STAFF COSTS AND NUMBERS**

	<b>2020/21</b>	<b>2019/20</b>
	£	£
Gross Wages and Salaries	30,120	30,079
Employer's National Insurance Costs	1,026	1,068
Employers Allowance Claimed	(1,026)	(1,068)
Pension Contributions		
	<b>30,120</b>	<b>30,079</b>

Employees who were engaged in each of the following activities:

	<b>2020/21</b>	<b>2019/20</b>
	TOTAL	TOTAL
Activities in furtherance of organisation's objects	2.5	2.5

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system.

The key management personnel of the charity are considered to be the Board of Trustees and Senior Pastor. The total amounts paid to key management personnel during this financial year (including employer national insurance and employer pension contributions) was £30,120.

**12. TRUSTEES AND OTHER RELATED PARTIES**

Pastor Keeble (Trustee) and His Wife Evadne Keeble (Related Party) are paid employees of Melrose Christian Fellowship, the total amount paid to them for their roles as Senior Pastors was £30,120. The other related party is Rhoda Morson who is the daughter of Pastor Keeble, she is also a paid employee and received the sum of £4,809. Other than for reimbursement of expenses incurred whilst on church business as shown below, no other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

	<b>2020/21</b>	<b>2019/20</b>
Number of Trustees who were reimbursed for expenses incurred whilst on church business	1	1
Equipment, office expenses and catering/refreshments	988	2,326
Total amount paid	£ 988	2,326

**13) RECONCILIATION OF FUNDS HELD AND MOVEMENT DURING THE CURRENT PERIOD**

	Balance 01-Apr-20 £	Income	Gains/Losses £	Fixed Assets £	Expenditure £	Transfers £	Balance 31-Mar-21 £
Unrestricted funds	46,862	53,793	0	0	47,157	120	53,618
Designated funds	0	120	0	0	0	(120)	0
Restricted funds	0	0	0	0	0	0	0
	<b>46,862</b>	<b>53,913</b>	<b>0</b>	<b>0</b>	<b>47,157</b>	<b>0</b>	<b>53,618</b>

**14) RECONCILIATION OF FUNDS HELD AND MOVEMENT DURING THE PREVIOUS PERIOD**

	Balance 01-Apr-19 £	Income	Gains/Losses £	Fixed Assets £	Expenditure £	Transfers £	Balance 31-Mar-20 £
Unrestricted funds	68,468	39,728	0	0	62,248	914	46,862
Designated funds	0	914	0	0	0	(914)	0
Restricted funds	0	0	0	0	0	0	0
	<b>68,468</b>	<b>40,642</b>	<b>0</b>	<b>0</b>	<b>62,248</b>	<b>0</b>	<b>46,862</b>