

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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MELROSE CHRISTIAN FELLOWSHIP
LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1163494
START OF FINANCIAL YEAR	1 April 2020
END OF FINANCIAL YEAR	31 March 2021
TRUSTEES AT 31 MARCH 2020	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
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GOVERNING INSTRUMENT	CIO Foundation Registered 9th September 2015
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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.
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CORRESPONDENCE ADDRESS	123 Stratfield Road Basingstoke RG21 5RT
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PRIMARY BANKERS	Barclays Bank Plc Basingstoke RG21 7QA
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INDEPENDENT EXAMINER	K Gomes Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF
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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 : 14th 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 £
INCOME AND ENDOWMENTS FROM:						
Donations and Legacies	2a	50,409	120	0	50,529	37,094
Raising Funds	2b	0	0	0	0	0
Investments	2c	0	0	0	0	0
Charitable Activities	2d	3,384	0	0	3,384	3,548
Other	2e	0	0	0	0	0
TOTAL INCOME		53,793	120	0	53,913	40,642
EXPENDITURE ON:						
Charitable Activities	3a	47,157	0	0	47,157	61,848
Other	3b	0	0	0	0	400
TOTAL EXPENDITURE		47,157	0	0	47,157	62,248
NET INCOME/EXPENDITURE		6,636	120	0	6,756	-21,606
Transfers between funds	10	120	(120)	0	0	0
NET MOVEMENT IN FUNDS		6,756	-	-	6,756	(21,606)
Reconciliation of funds:						
Total Funds Brought Forward		46862	0	0	46862	68,468
TOTAL FUNDS CARRIED FORWARD		53,618	0	0	53,618	46,862

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 £
Fixed Assets						
Tangible assets	4	6,765	0	0	6,765	9,644
Current Assets						
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
Total Current Assets		49,205	0	0	49,205	39,767
Creditors: amounts falling due within one year	7	2,352	0	0	2,352	2,549
NET CURRENT ASSETS		46,853	0	0	46,853	37,218
TOTAL ASSETS less current liabilities		53,618	0	0	53,618	46,862
NET ASSETS		53,618	0	0	53,618	46,862
Funds of the CIO						
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
Total Funds		53,618	0	0	53,618	68,468

Approved by the Trustees on : 14th 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 £
a) Donations and Legacies					
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
	50,409	120	0	50,529	37,094
b) Raising Funds					
Lettings and Hire	0	0	0	0	0
	0	0	0	0	0
c) Investments					
Bank Interest	0	0	0	0	0
	0	0	0	0	0
d) Charitable Activities					
Events and Festivals	3,384	0	0	3,384	3,548
	3,384	0	0	3,384	3,548
e) Other					
Sundry income	0	0	0	0	0
	0	0	0	0	0

3. EXPENDITURE

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
a) Charitable Activities					
Staff costs:					
Salaries and Wages	30,120	0	0	30,120	30,079
Church activities:					
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
Office and support costs:					
Accountancy and payroll	1,020	0	0	1020	1070
Premises costs:					
Rent and Rates	1,415	0	0	1,415	6,900
Governance costs:					
Independent examination fees	540	0	0	540	540
Professional Fees	0	0	0	0	1,139
	47,157	0	0	47,157	61,848
b) Other					
Office, Resources and Sundry expenses	0	0	0	0	400
	0	0	0	0	400

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>6,765</u>	<u>6,765</u>
Net Book Value	31-Mar-20	<u>0</u>	<u>9,644</u>	<u>9,644</u>

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 £	Total 31-Mar-21 £	Total 31-Mar-20 £
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
	20,892	0	0	20,892	3,225

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
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
	28,313	0	0	28,313	36,542

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

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
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
	2,352	0	0	2,352	2,549

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
	0	120	0	0	(120)	0

b) Previous year

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

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

	2020/21	2019/20
	£	£
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		
	30,120	30,079

Employees who were engaged in each of the following activities:

	2020/21	2019/20
	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.

	2020/21	2019/20
	1	1
Number of Trustees who were reimbursed for expenses incurred whilst on church business		
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
	46,862	53,913	0	0	47,157	0	53,618

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
	68,468	40,642	0	0	62,248	0	46,862