

**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**  
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**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 Person 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 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.

#### **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>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Designated Funds</b>	<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 

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	2021/22
<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	Total 2021/22 £	Total 2020/21 £
<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>-</b>	<b>-</b>	<b>54,902</b>	<b>50,529</b>
<b>b) Investment Income</b>					
Interest Received	148	-	-	148	-
	<b>148</b>	<b>-</b>	<b>-</b>	<b>148</b>	<b>-</b>
<b>c) Charitable Activities</b>					
Events and Festivals	500	-	-	500	3,384
Other income 2	1	-	-	1	-
	<b>501</b>	<b>-</b>	<b>-</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	Total 2021/22 £	Total 2020/21 £
<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	2,673	-	-	2,673	4,079
Vehicles	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

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

**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

	TOTAL 2021/22 £	TOTAL 2020/21 £
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>38,414</b>	<b>30,120</b>

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

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

	2021/22	2020/21
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>£ 1,191</b>	<b>988</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>53,618</b>	<b>55,551</b>	<b>-</b>	<b>54,645</b>	<b>-</b>	<b>54,524</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>46,862</b>	<b>53,913</b>	<b>-</b>	<b>47,157</b>	<b>-</b>	<b>53,618</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.