

ST. MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

England & Wales · Charity number 1168569

Details

Status Registered

Legal form CIO

Registered 2016-08-03

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

Contact

Address Parish Office
8 Burton Street
Melton Mowbray
Leics
LE13 1AE

Phone 01664503530

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH BY THE PRESERVATION, REPAIR, MAINTENANCE, RESTORATION AND IMPROVEMENT OF THE FABRIC OF ST MARY'S CHURCH MELTON MOWBRAY AS A PLACE OF CHRISTIAN WORSHIP.

Activities: This CIO has been created to advance the Christian Faith by the preservation, repair, maintenance, restoration and improvement of the fabric of St. Mary's church, Melton Mowbray. Apart from supporting the religious life of the church, the church encourages use of the building by varied community groups for events such as concerts, exhibitions and celebrations.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Leicestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£273	£9,596	-	-
2023-12-31	£8,089	£14,262	-	-
2022-12-31	£125	£46,028	-	-
2021-12-31	£15,280	£46,690	-	-
2020-12-31	£123,387	£31,745	-	-

Trustees

Name	Role	Appointed
IAN ANTHONY NEALE		2016-08-03
John Leslie Spence		2019-06-05
John Norman Craig		2016-08-03
ROGER KEITH KIRBY		2016-08-03
Rev Mary Elizabeth Barr		2025-10-05

ST. MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

England & Wales - Charity number 1168569

Accounts

REGISTERED COMPANY NUMBER: CE007218 (England and Wales)
REGISTERED CHARITY NUMBER: 1168569

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO

TC Group
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The CIO's objectives are to advance the christian faith by the preservation, repair, maintenance and improvement of St. Mary's Church Melton Mowbray as a place of christian worship outreach and mission.

Aim is to continue our work in making the church fit for purpose in the 21st century for use by our worshippers and the wider community. To continue planning for a building adjacent to the church for use by the choir and for educational and heritage purposes. This is the phase 2 of our major development project.

Significant activities

The main activity of the CIO in 2024 was to continue progressing the replacement of the old mismatched furniture and fabrics. Planning permission had been granted and so we started to progress towards sending out contractors to tender for the new build. Due to a number of reasons especially the effects of covid on the construction industry our plans were reworked but we were not hopeful of a realistic outcome.

FINANCIAL REVIEW

Financial position

The 2024 year was a relatively quiet one.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The CIO is governed by its board of trustees who meet regularly to monitor the performance of the CIO in meeting its charitable purpose.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE007218 (England and Wales)

Registered Charity number

1168569

Registered office

201a Nottingham Road
Melton Mowbray
Leicestershire
LE13 0NS

Trustees

J L Spence
R K Kirby
I A Neale
J N Craig
Rev K P Ashby

Independent Examiner

TC Group
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

Approved by order of the board of trustees on 28 January 2026 and signed on its behalf by:



I A Neale - Trustee

TEAM PARISH CHURCHWARDEN

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO**

Independent examiner's report to the trustees of St Marys Church Melton Mowbray Development CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Jordan Dennis

TC Group
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

28 January 2026

ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies			7,600
Investment income	2	273	289
Total		<u>273</u>	<u>8,089</u>
EXPENDITURE ON			
Raising funds	3	9,596	14,262
NET INCOME/(EXPENDITURE)		<u>(9,323)</u>	<u>(6,173)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		22,520	28,693
TOTAL FUNDS CARRIED FORWARD		<u><u>13,197</u></u>	<u><u>22,520</u></u>

The notes form part of these financial statements

**ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO**

**BALANCE SHEET
31 DECEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Cash at bank		14,125	22,520
CREDITORS			
Amounts falling due within one year	6	(928)	-
NET CURRENT ASSETS		<u>13,197</u>	<u>22,520</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		13,197	22,520
NET ASSETS		<u>13,197</u>	<u>22,520</u>
FUNDS			
Unrestricted funds	7	<u>13,197</u>	<u>22,520</u>
TOTAL FUNDS		<u>13,197</u>	<u>22,520</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 January 2026 and were signed on its behalf by:



I.A Neale - Trustee

The notes form part of these financial statements

ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	273	289

**ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

3. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Support costs	9,596	14,262
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	7,800
Investment income	289
Total	<u>8,089</u>
 EXPENDITURE ON	
Raising funds	14,262
 NET INCOME/(EXPENDITURE)	 (6,173)
 RECONCILIATION OF FUNDS	
Total funds brought forward	28,693
 TOTAL FUNDS CARRIED FORWARD	 <u>22,520</u>

**ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accrued expenses	928	-
	<u>928</u>	<u>-</u>

7. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds	-		
General fund	22,520	(9,323)	13,197
	<u>22,520</u>	<u>(9,323)</u>	<u>13,197</u>
TOTAL FUNDS	<u>22,520</u>	<u>(9,323)</u>	<u>13,197</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	273	(9,596)	(9,323)
	<u>273</u>	<u>(9,596)</u>	<u>(9,323)</u>
TOTAL FUNDS	<u>273</u>	<u>(9,596)</u>	<u>(9,323)</u>

Comparatives for movement in funds

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	28,693	(6,173)	22,520
	<u>28,693</u>	<u>(6,173)</u>	<u>22,520</u>
TOTAL FUNDS	<u>28,693</u>	<u>(6,173)</u>	<u>22,520</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	8,089	(14,262)	(6,173)
	<u>8,089</u>	<u>(14,262)</u>	<u>(6,173)</u>
TOTAL FUNDS	<u>8,089</u>	<u>(14,262)</u>	<u>(6,173)</u>

**ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	28,693	(15,496)	13,197
TOTAL FUNDS	<u>28,693</u>	<u>(15,496)</u>	<u>13,197</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,362	(23,858)	(15,496)
TOTAL FUNDS	<u>8,362</u>	<u>(23,858)</u>	<u>(15,496)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

**ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations		7,800
Investment income		
Deposit account interest	273	289
Total incoming resources	<u>273</u>	<u>8,089</u>
EXPENDITURE		
Support costs		
Management		
Insurance	285	277
Finance		
Bank charges	60	60
Governance costs		
Accountancy and legal fees	1,886	1,800
Architect & professional fees	7,365	12,125
	<u>9,251</u>	<u>13,925</u>
Total resources expended	<u>9,596</u>	<u>14,262</u>
Net expenditure	<u>(9,323)</u>	<u>(6,173)</u>

This page does not form part of the statutory financial statements

ST. MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

England & Wales - Charity number 1168569

Accounts

REGISTERED COMPANY NUMBER: CE007218 (England and Wales)
REGISTERED CHARITY NUMBER: 1168569

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO

TC Group
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The CIO's objectives are to advance the christian faith by the preservation, repair, maintenance and improvement of St. Mary's Church Melton Mowbray as a place of christian worship outreach and mission.

Aim is to continue our work in making the church fit for purpose in the 21st century for use by our worshippers and the wider community. To continue planning for a building adjacent to the church for use by the choir and for educational and heritage purposes. This is the phase 2 of our major development project.

Significant activities

The main activity of the CIO in 2023 was to continue progressing the replacement of the old mismatched furniture and fabrics. Planning permission had been granted and so we started to progress towards sending out contractors to tender for the new build. Due to a number of reasons especially the effects of covid on the construction industry our plans were reworked but we were not hopeful of a realistic outcome.

FINANCIAL REVIEW

Financial position

The 2023 year was a relatively quiet one financially as our main activity was continuing the replacement of our furniture and fabrics as donations were received for this.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The CIO is governed by its board of trustees who meet regularly to monitor the performance of the CIO in meeting its charitable purpose.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE007218 (England and Wales)

Registered Charity number

1168569

Registered office

201a Nottingham Road
Melton Mowbray
Leicestershire
LE13 0NS

Trustees

J L Spence
R K Kirby
I A Neale
J N Craig
Rev K P Ashby

ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

TC Group
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

Approved by order of the board of trustees on 28 January 2026 and signed on its behalf by:



I A Neale - Trustee

TEAM I A NEALE CHURCHWATER

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO

Independent examiner's report to the trustees of St Marys Church Melton Mowbray Development CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Jordan Dennis

Jordan Dennis

TC Group
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

28 January 2026

ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		7,800	35
Investment income	2	289	90
Total		<u>8,089</u>	<u>125</u>
EXPENDITURE ON			
Raising funds	3	14,262	43,038
Charitable activities General			2,990
Total		<u>14,262</u>	<u>46,028</u>
NET INCOME/(EXPENDITURE)		(6,173)	(45,903)
RECONCILIATION OF FUNDS			
Total funds brought forward		28,693	74,596
TOTAL FUNDS CARRIED FORWARD		<u><u>22,520</u></u>	<u><u>28,693</u></u>

The notes form part of these financial statements

ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO

BALANCE SHEET
31 DECEMBER 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS			
Cash at bank		22,520	29,332
CREDITORS			
Amounts falling due within one year	6	-	(639)
NET CURRENT ASSETS		<u>22,520</u>	<u>28,693</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		22,520	28,693
NET ASSETS		<u>22,520</u>	<u>28,693</u>
FUNDS	7		
Unrestricted funds		<u>22,520</u>	<u>28,693</u>
TOTAL FUNDS		<u>22,520</u>	<u>28,693</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

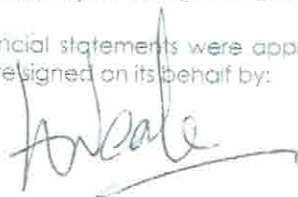
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 January 2024 and were signed on its behalf by:



I A Neale - Trustee

The notes form part of these financial statements

ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. INVESTMENT INCOME

	2023	2022
Deposit account interest	£ 289	£ 90

ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

3. RAISING FUNDS

Raising donations and legacies

2023	2022
£	£
14,262	43,038

Support costs

<u>14,262</u>	<u>43,038</u>
---------------	---------------

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	35
Investment income	90
Total	<u>125</u>
EXPENDITURE ON	
Raising funds	43,038
Charitable activities	
General	2,990
Total	<u>46,028</u>
NET INCOME/(EXPENDITURE)	(45,903)
RECONCILIATION OF FUNDS	
Total funds brought forward	74,596
TOTAL FUNDS CARRIED FORWARD	<u><u>28,693</u></u>

ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accrued expenses	<u> </u>	<u>639</u>

7. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	28,693	(6,173)	22,520
TOTAL FUNDS	<u>28,693</u>	<u>(6,173)</u>	<u>22,520</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	8,089	(14,262)	(6,173)
TOTAL FUNDS	<u>8,089</u>	<u>(14,262)</u>	<u>(6,173)</u>

Comparatives for movement in funds

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	74,596	(45,903)	28,693
TOTAL FUNDS	<u>74,596</u>	<u>(45,903)</u>	<u>28,693</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	125	(46,028)	(45,903)
TOTAL FUNDS	<u>125</u>	<u>(46,028)</u>	<u>(45,903)</u>

ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	74,596	(52,076)	22,520
TOTAL FUNDS	<u>74,596</u>	<u>(52,076)</u>	<u>22,520</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,214	(60,290)	(52,076)
TOTAL FUNDS	<u>8,214</u>	<u>(60,290)</u>	<u>(52,076)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

ST MARYS CHURCH MELTON MOWBRAY
DEVELOPMENT CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,800	35
Investment income		
Deposit account interest	289	90
Total incoming resources	<u>8,089</u>	<u>125</u>
EXPENDITURE		
Support costs		
Management		
Insurance	277	277
Sundries	-	170
Furniture and textiles	-	2,543
	<u>277</u>	<u>2,990</u>
Finance		
Bank charges	60	62
Governance costs		
Accountancy and legal fees	1,800	1,739
Architect & professional fees	12,125	41,237
	<u>13,925</u>	<u>42,976</u>
Total resources expended	<u>14,262</u>	<u>46,028</u>
Net expenditure	<u>(6,173)</u>	<u>(45,903)</u>

This page does not form part of the statutory financial statements

ST. MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

England & Wales - Charity number 1168569

Accounts

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

tc accounts · tax · legal · financial planning

99 Chapel Street
Ibstock
Leicestershire
England
LE67 6HF

CONTENTS

	Page
Company information	
Trustees' report	1 - 2
Independent examiner's report	- 4
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 8

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr R Kirby
Rev K Ashby
Mr I Neale
Mr J Craig
Mr J L Spence

The following persons have assisted and attended meetings to advise the Trustees:

Elizabeth Craig - Fundraising Group and Historical Knowledge
Gill Elliott - Diocesan Project Officer

Secretary Dina Neale

Treasurer Dina Neale

Charity number 1168569

Principal address

8 Burton Street
Melton Mowbray
Leicestershire
United Kingdom
LE13 1AE

Registered office

40 Kings Road
Melton Mowbray
Leicestershire
United Kingdom
LE13 1QF

Accountants

TC Group
99 Chapel Street
Ibstock
Leicestershire
United Kingdom
LE67 6HF

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and financial statements for the year ended 31 December 2022.

Objectives and Activities

The CIO's objectives are to advance the Christian faith by the preservation, repair, maintenance and improvement of St. Mary's Church Melton Mowbray as a place of Christian worship, outreach and mission.

Aims

To continue our work in making the church fit for purpose in the 21st century for use by our worshippers and the wider community. To continue planning for a building adjacent to the church for use by the choir and for educational and heritage purposes. This is phase 2 of our major development project.

Legal purposes

Enabling greater outreach to further the Christian faith in the community of Melton Mowbray.

The main activity of the CIO in 2022 was to continue progressing the replacement of the old mismatched furniture and fabrics. Planning permission had been granted and so we started to progress towards sending out to contractors to tender for the new build. This is to replace the choir vestry which was lost due to the installation of toilets and kitchen facilities in the church as part of the main project. This will provide archive space and a room for education and heritage activities to further our aim of extending our opportunities for greater outreach to the wider community. Due to a number of reasons especially the effects of Covid on the construction industry the progress has unfortunately been very slow.

Achievements and performance

Some donations have been given for particular items of fabric and as these were received the items were ordered from Juliet Hemingray textiles. Despite the pandemic and the closure of St. Mary's only a small number of items are still needed.

In 2022 life in St. Mary's was back to normal with all our usual services and events especially concerts and festivals.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

The year 2022 was a relatively quiet one financially as our main activity was continuing the replacement of our furniture and fabrics as donations were received for them.

The agreement is as before that the PCC is responsible for fundraising and then funds are transferred to the CIO.

The nature of St. Mary's Development CIO is such that all resources are dedicated to the development of St. Mary's. No commitments are undertaken unless funds are in place.

Structure, governance and management

The CIO is governed by its board of trustees, who meet regularly to monitor the performance of the CIO in meetings its charitable purpose.



Trustee
Dated: 21.10.23

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

I report to the trustees on my examination of the financial statements of St Mary's Church Melton Mowbray Development CIO (the CIO) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the CIO (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

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

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

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

J Dennis ACA
TC Group

99 Chapel Street
Ibstock
Leicestershire
LE67 6HF
England

Dated: 18/10/23

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	2021 £
<u>Income from:</u>			
Donations and legacies	2	35	15,271
Investments	3	90	9
		<hr/>	<hr/>
Total income		125	15,280
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	4	46,028	46,690
		<hr/>	<hr/>
Net expenditure for the year/ Net movement in funds		(45,903)	(31,410)
Fund balances at 1 January 2022		74,596	106,006
		<hr/>	<hr/>
Fund balances at 31 December 2022		<u>28,693</u>	<u>74,596</u>

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

All income and expenditure derive from continuing activities.

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Current assets					
Cash at bank and in hand		29,332		75,235	
Creditors: amounts falling due within one year	7	<u>(639)</u>		<u>(639)</u>	
Net current assets			<u>28,693</u>		<u>74,596</u>
Income funds					
Unrestricted funds			<u>28,693</u>		<u>74,596</u>
			<u>28,693</u>		<u>74,596</u>

The accounts were approved by the Trustees on 20.10.23



Trustee

Charity Registration No. 1168569

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

St Mary's Church Melton Mowbray Development CIO is a charitable incorporated organisation registered with the Charity Commission in England and Wales. The office address is 40 Kings Road, Melton Mowbray, LE13 1QF. The purpose of the CIO is to advance the Christian faith by the preservation, repair, maintenance, restoration and improvement of the fabric of St Mary's Church in Melton Mowbray as a place of worship.

1.1 Accounting convention

The CIO constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the CIO has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as an expense against the activity to which the expenditure arose, whilst recoverable VAT has been offset against the expense.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Donations and legacies

	2022	2021
	£	£
Donations and gifts	35	15,271
Donations and gifts		
The District Church Council of St Mary's Church, Melton Mowbray	-	7,829
Miscellaneous donations received	35	7,442
	35	15,271

All donations received were towards the restoration and improvement of St Mary's Church, the charitable purpose of the CIO and hence have been recorded as unrestricted funds within these financial statements.

3 Investments

	Unrestricted funds	Total
	2022	2021
	£	£
Interest receivable	90	9

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	2022	2021
	£	£
Architecture and professional fees	41,237	28,985
Furniture and textiles	2,543	15,852
Support costs - Audit and accountancy	1,739	1,591
Support costs - Bank charges	62	-
Support costs - Sundry	170	-
Support costs - Insurance	277	262
	<u>46,028</u>	<u>46,690</u>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the CIO during the year.

6 Employees

There were no employees during the year.

7 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	639	639
	<u>639</u>	<u>639</u>

8 Unrestricted funds

All funds received by the CIO are used for the preservation, repair, maintenance, restoration and improvement of the fabric of St Mary's Church in Melton Mowbray as a place of worship.

9 Related party transactions

The District Church Council of St Mary's Church, Melton Mowbray is a related party of the CIO. During the year the CIO received donations via the District Church Council of St Mary's Church Melton Mowbray (see note 2), which were put towards redeveloping St Mary's Church in Melton Mowbray (see note 2).

ST. MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

England & Wales - Charity number 1168569

Accounts

Charity Registration No. 1168569

Company Registration No. 1168569 (England and Wales)

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

 accounts · tax · legal · financial planning

99 Chapel Street

Ibstock

Leicestershire

England

LE67 6HF

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

CONTENTS

	Page
Company information	
Trustees' report	1 - 2
Independent examiner's report	4
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 8

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr R Kirby
Rev K Ashby
Mr I Neale
Mr J Craig
Mr J L Spence

The following persons have assisted and attended meetings to advise the Trustees:

Elizabeth Craig - Fundraising Group and Historical Knowledge
Gill Elliott - Diocesan Project Officer

Secretary

Dina Neale

Treasurer

Dina Neale

Charity number

1168569

Principal address

8 Burton Street
Melton Mowbray
Leicestershire
United Kingdom
LE13 1AE

Registered office

40 Kings Road
Melton Mowbray
Leicestershire
United Kingdom
LE13 1QF

Accountants

TC Group
99 Chapel Street
Ibstock
Leicestershire
United Kingdom
LE67 6HF

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and financial statements for the year ended 31 December 2021.

Objectives and Activities

The CIO's objectives are to advance the Christian faith by the preservation, repair, maintenance and improvement of St. Mary's Church Melton Mowbray as a place of Christian worship, outreach and mission.

Aims

To continue our work in making the church fit for purpose in the 21st century for use by our worshippers and the wider community. To begin planning for a building adjacent to the church for use by the choir and for educational and heritage purposes. This is phase 2 of our major development project.

Legal purposes

Enabling greater outreach to further the Christian faith in the community of Melton Mowbray.

The main activity of the CIO in 2021 was to continue progressing the replacement of the old mismatched furniture and fabrics. Planning permission for the proposed new build was granted. This is to replace the choir vestry which was lost due to the installation of toilets and kitchen facilities in the church as part of the main project. This will provide archive space and a room for education and heritage activities to further our aim of extending our opportunities for greater outreach to the wider community, as well as a practice space for the church choir.

The CIO met regularly in 2021 to progress the above.

Achievements and performance

Many donations have been given for particular items of furniture and fabrics and as these were received the items were ordered from Treske and Juliet Hemingray Textiles. Despite the pandemic and the closure of St. Mary's for most of 2020 we were very fortunate to receive generous donations enabling us to order many items of furniture and fabrics. A small number of items are still needed and so this appeal will continue in 2022 now we are able to open the church again during the week for visitors. All our normal services are now taking place on Sunday and during the week. We are also able to host events such as organ recitals, concerts and the Pie Festival. We are able to facilitate funerals, weddings and baptisms.

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

The year 2021 was a relatively quiet one financially as our main activity was continuing the replacement of our furniture and fabrics as donations were received for them, also progressing the application for planning permission and preparing detailed plans for phase two.

Structure, governance and management

The CIO is governed by its board of trustees, who meet regularly to monitor the performance of the CIO in meetings its charitable purpose.



A handwritten signature in black ink, appearing to be 'H. White', written over a horizontal dotted line.

Trustee

Dated: 16/10/22

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

I report to the trustees on my examination of the financial statements of St Mary's Church Melton Mowbray Development CIO (the CIO) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the CIO (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

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

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

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

J Dennis ACA
TC Group

99 Chapel Street
Ibstock
Leicestershire
LE67 6HF
England

Dated: 10/10/22

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2020 £
Income from:			
Donations and legacies	2	15,271	123,385
Investments	3	9	2
Total income		<u>15,280</u>	<u>123,387</u>
Expenditure on:			
Charitable activities	4	46,690	31,745
Net (expenditure)/income for the year/ Net movement in funds		(31,410)	91,642
Fund balances at 1 January 2021		106,006	14,364
Fund balances at 31 December 2021		<u>74,596</u>	<u>106,006</u>

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

All income and expenditure derive from continuing activities.

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Current assets					
Cash at bank and in hand		75,235		106,645	
Creditors: amounts falling due within one year	7	<u>(639)</u>		<u>(639)</u>	
Net current assets			<u>74,596</u>		<u>106,006</u>
Income funds					
Unrestricted funds			<u>74,596</u>		<u>106,006</u>
			<u>74,596</u>		<u>106,006</u>

The accounts were approved by the Trustees on 13/10/22



Trustee

Charity Registration No. 1168569

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity Information

St Mary's Church Melton Mowbray Development CIO is a charitable incorporated organisation registered with the Charity Commission in England and Wales. The office address is 40 Kings Road, Melton Mowbray, LE13 1QF. The purpose of the CIO is to advance the Christian faith by the preservation, repair, maintenance, restoration and improvement of the fabric of St Mary's Church in Melton Mowbray as a place of worship.

1.1 Accounting convention

The CIO constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the CIO has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as an expense against the activity to which the expenditure arose, whilst recoverable VAT has been offset against the expense.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Donations and legacies

	2021	2020
	£	£
Donations and gifts	15,271	123,385
Donations and gifts		
The District Church Council of St Mary's Church, Melton Mowbray	7,829	22,600
The Samworth Foundation	-	100,000
Miscellaneous donations received	7,442	785
	<u>15,271</u>	<u>123,385</u>

All donations received were towards the restoration and improvement of St Mary's Church, the charitable purpose of the CIO and hence have been recorded as unrestricted funds within these financial statements.

3 Investments

	Unrestricted funds	Total
	2021	2020
	£	£
Interest receivable	9	2
	<u>9</u>	<u>2</u>

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	2021	2020
	£	£
Architecture and professional fees	28,985	9,332
Furniture and textiles	15,852	20,350
Support costs - Audit and accountancy	1,591	1,542
Support costs - Sundry	-	274
Support costs - Insurance	262	247
	<u>46,690</u>	<u>31,745</u>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the CIO during the year.

6 Employees

There were no employees during the year.

7 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	<u>639</u>	<u>639</u>

8 Unrestricted funds

All funds received by the CIO are used for the preservation, repair, maintenance, restoration and improvement of the fabric of St Mary's Church in Melton Mowbray as a place of worship.

9 Related party transactions

The District Church Council of St Mary's Church, Melton Mowbray is a related party of the CIO. During the year the CIO received donations via the District Church Council of St Mary's Church Melton Mowbray (see note 2), which were put towards redeveloping St Mary's Church in Melton Mowbray (see note 2).

ST. MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

England & Wales - Charity number 1168569

Accounts

Charity Registration No. 1168569

Company Registration No. 1168569 (England and Wales)

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

tc accounts · tax · legal · financial planning

Pera Business Park
Nottingham Road
Melton Mowbray
Leicestershire
United Kingdom
LE13 0PB

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

CONTENTS

	Page
Company information	
Trustees' report	1 - 2
Independent examiner's report	4
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 9

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr R Kirby
Rev K Ashby
Mr I Neale
Mr J Craig
Mr J L Spence

The following persons have assisted and attended meetings to advise the Trustees:

Elizabeth Craig - Fundraising Group and Historical Knowledge
Gill Elliott - Diocesan Project Officer

Secretary

Dina Neale

Treasurer

Dina Neale

Charity number

1168569

Principal address

8 Burton Street
Melton Mowbray
Leicestershire
United Kingdom
LE13 1AE

Registered office

40 Kings Road
Melton Mowbray
Leicestershire
United Kingdom
LE13 1QF

Accountants

TC Group
Pera Business Park
Nottingham Road
Melton Mowbray
Leicestershire
United Kingdom
LE13 0PB

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

Objectives and Activities

The CIO's objectives are to advance the Christian faith by the preservation, repair, maintenance and improvement of St. Mary's Church Melton Mowbray as a place of Christian worship, outreach and mission.

Aims

To continue our work in making the church fit for purpose in the 21st century for use by our worshippers and the wider community. To begin planning for a building adjacent to the church for use by the choir and for educational and heritage purposes. This is phase 2 of our major development project.

Legal purposes

Enabling greater outreach to further the Christian faith in the community of Melton Mowbray.

The main activity of the CIO in 2020 was to continue progressing the replacement of the old mismatched furniture and fabrics and to obtain planning permission for the new build. This is to replace the choir vestry which was lost due to the installation of toilets and kitchen facilities in the church as part of the main project. This will also provide archive space and a room for education and heritage activities to further our aim of extending our opportunities for greater outreach to the wider community.

The CIO met regularly in 2020 to progress the above.

Achievements and performance

Many donations have been given for particular items of furniture and fabrics and as these were received the items were ordered from Treske and Juliet Hemingray Textiles. Despite the pandemic and the closure of St. Mary's for most of 2020 we were very fortunate to receive generous donations enabling us to order many items of furniture and fabrics. A small number of items are still needed and so this appeal will continue in 2021 once we are able to open the church again.

Unfortunately due to the pandemic we were unable to hold major events or open the doors to visitors and so the doors of our wonderful newly refurbished building remained closed except for funerals and a few services over Christmas with all the necessary health and safety guidelines in place.

At the AGM it was reported that Mr Mike McClure had passed away in April 2020 and it was recorded that the trustees were extremely grateful for his excellent contributions. R. Kirby and J. Craig were both re-elected as trustees but it was decided not to elect a new trustee in place of Mr McClure at this time.

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

Financial review

The year 2020 was a relatively quiet one financially as our main activity was continuing the replacement of our furniture and fabrics as donations were received for them.

The other major item to report is an extremely generous donation for our replacement building described earlier. The Samworth Foundation (their factory is in Melton Mowbray) donated £100,000 to us to be used for this purpose.

The agreement is as before that the PCC is responsible for fundraising and then funds are transferred to the CIO.

The nature of St. Mary's Development CIO is such that all resources are dedicated to the development of St. Mary's. No commitments are undertaken unless funds are in place.

As a result of this the CIO can operate without maintaining a set level of unrestricted reserves.

The trustees have assessed the risks to which the CIO is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

Structure, governance and management

The CIO is governed by its board of trustees, who meet regularly to monitor the performance of the CIO in meetings its charitable purpose.


.....

Trustee
Dated: 4/5/2021

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

I report to the trustees on my examination of the financial statements of St Mary's Church Melton Mowbray Development CIO (the CIO) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the CIO (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

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

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

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

J Dennis ACA
TC Group

Pera Business Park
Nottingham Road
Melton Mowbray
Leicestershire
LE13 0PB
United Kingdom

Dated:

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	2019 £
<u>Income from:</u>			
Donations and legacies	2	123,385	20,993
Investments	3	2	-
Total income		<u>123,387</u>	<u>20,993</u>
<u>Expenditure on:</u>			
Charitable activities	4	<u>31,745</u>	<u>3,524</u>
Net income for the year/ Net movement in funds		91,642	17,469
Fund balances at 1 January 2020		<u>14,364</u>	<u>(3,105)</u>
Fund balances at 31 December 2020		<u><u>106,006</u></u>	<u><u>14,364</u></u>

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

All income and expenditure derive from continuing activities.

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Cash at bank and in hand		106,645		16,030	
Creditors: amounts falling due within one year	7	<u>(639)</u>		<u>(1,666)</u>	
Net current assets			<u>106,006</u>		<u>14,364</u>
Income funds					
Unrestricted funds			<u>106,006</u>		<u>14,364</u>
			<u>106,006</u>		<u>14,364</u>

The accounts were approved by the Trustees on

.....

Trustee

Charity Registration No. 1168569

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

St Mary's Church Melton Mowbray Development CIO is a charitable incorporated organisation registered with the Charity Commission in England and Wales. The office address is 40 Kings Road, Melton Mowbray, LE13 1QF. The purpose of the CIO is to advance the Christian faith by the preservation, repair, maintenance, restoration and improvement of the fabric of St Mary's Church in Melton Mowbray as a place of worship.

1.1 Accounting convention

The CIO constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the CIO has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as an expense against the activity to which the expenditure arose, whilst recoverable VAT has been offset against the expense.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Donations and legacies

	2020	2019
	£	£
Donations and gifts	123,385	19,993
Grants and fundraising	-	1,000
	<u>123,385</u>	<u>20,993</u>
	<u><u>123,385</u></u>	<u><u>20,993</u></u>
Donations and gifts		
The District Church Council of St Mary's Church, Melton Mowbray	22,600	16,566
The Samworth Foundation	100,000	-
Leicestershire Historic Churches Trust	-	10,000
Miscellaneous donations received	785	2,358
	<u>123,385</u>	<u>19,993</u>
	<u><u>123,385</u></u>	<u><u>19,993</u></u>

All donations received were towards the restoration and improvement of St Mary's Church, the charitable purpose of the CIO and hence have been recorded as Unrestricted funds within these financial statements.

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

3 Investments

	Unrestricted funds	Total
	2020	2019
	£	£
Interest receivable	2	-
	<u>2</u>	<u>-</u>

4 Charitable activities

	2020	2019
	£	£
Building works	-	(1,884)
Architecture and professional fees	9,332	1,686
Furniture and textiles	20,350	-
Support costs - Audit and accountancy	1,542	1,470
Support costs - Sundry	275	854
Support costs - Insurance	247	398
Support costs - Small consumables	-	1,000
	<u>31,745</u>	<u>3,524</u>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the CIO during the year.

6 Employees

There were no employees during the year.

7 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	639	1,666
	<u>639</u>	<u>1,666</u>

8 Unrestricted funds

All funds received by the CIO are used for the preservation, repair, maintenance, restoration and improvement of the fabric of St Mary's Church in Melton Mowbray as a place of worship.

ST MARY'S CHURCH MELTON MOWBRAY DEVELOPMENT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

3 Investments

	Unrestricted funds	Total
	2020	2019
	£	£
Interest receivable	2	-
	<u> </u>	<u> </u>

4 Charitable activities

	2020	2019
	£	£
Building works	-	(1,884)
Architecture and professional fees	9,332	1,686
Furniture and textiles	20,350	-
Support costs - Audit and accountancy	1,542	1,470
Support costs - Sundry	275	854
Support costs - Insurance	247	398
Support costs - Small consumables	-	1,000
	<u> </u>	<u> </u>
	31,745	3,524

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the CIO during the year.

6 Employees

There were no employees during the year.

7 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	639	1,666
	<u> </u>	<u> </u>

8 Unrestricted funds

All funds received by the CIO are used for the preservation, repair, maintenance, restoration and improvement of the fabric of St Mary's Church in Melton Mowbray as a place of worship.