

MARTOCK CHRISTIAN FELLOWSHIP

England & Wales · Charity number 1168712

Details

Other names	MCF
Status	Registered
Legal form	CIO
Registered	2016-08-10
Register	View on the Charity Commission register

Contact

Address	The George Church Street Martock Somerset TA12 6JL
Phone	01935822006
Email	mcfoffice@martockchristianfellowship.org
Website	www.martockchristianfellowship.org

Activities

Objects: A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO, IN PARTICULAR BY SUPPORTING THE CHARITABLE WORK OF THE MARTOCK CHRISTIAN FELLOWSHIP IN ITS VARIOUS FACETS BOTH IN AND AROUND THE AREA OF MARTOCK SOMERSET AND SUCH OTHER AREAS AS MAY BE DEEMED APPROPRIATE FROM TIME TO TIME INCLUDING OVERSEAS AND BY MAINTAINING THE UPKEEP AND REPAIR OF THE FABRIC OF BUILDINGS UTILISED EXCLUSIVELY BY MARTOCK CHRISTIAN FELLOWSHIP FOR CHARITABLE PURPOSES.B) CHARITABLE PURPOSES FOR THE GENERAL BENEFIT OF THE INHABITANTS OF THE TOWN OF MARTOCK SOMERSET OR FOR SUCH OTHER AREA IN WHICH MARTOCK CHRISTIAN FELLOWSHIP MAY WORK FROM TIME TO TIME AS THE TRUSTEES MAY THINK FIT.

Activities: The primary aim of the charity is to fulfil the role of a Christian Church in the Martock area and to provide help to others in promoting the Christian faith in the United Kingdom and overseas, and maintaining the upkeep and repair of the fabric of buildings, utilised for charitable purposes.

Classification

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£165,434	£150,286	-	-
2024-12-31	£161,512	£188,349	-	-
2023-12-31	£160,216	£192,342	-	-
2022-12-31	£188,853	£169,247	-	-
2021-12-31	£175,024	£140,924	-	-
2020-12-31	£188,333	£179,036	-	-

Trustees

Name	Role	Appointed
Trevor John Greenhill	Chair	2018-12-06
ANDREW HOLDEN		2024-01-01
Ed Moore		2024-01-29
Michelle Greenhill		2018-12-08

Accounts



Martock Christian Fellowship

ACCOUNTS

For the year ended

31 December 2025

Charity Number 1168712

CHALMERS HB LTD

Chartered Accountants
20 Chamberlain Street
Wells
Somerset BA5 2PF

Martock Christian Fellowship

ACCOUNTS

YEAR ENDED 31 December 2025

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Independent Examiner's Report

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Receipts and Payments Accounts



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's
report on the accounts**

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Martock Christian Fellowship

**On accounts for the year
ended**

31st December 2025

**Charity no
(if any)**

1168712

Set out on pages

8-9

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2025**.

**Responsibilities and
basis of report**

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

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

**Independent
examiner's statement**

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed: 

Date: 7th May 2026

Name: Paul Dix

**Relevant professional
qualification(s) or body
(if any):**

ICAEW & ACCA

Address:

Chalmers HB Ltd

20 Chamberlain Street, Wells, Somerset. BA5 2PF

Section B**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1 st	January	2025		31 st	December	2025

Section A

Reference and administration details

Charity name

Martock Christian Fellowship

Other names charity is known by

N/A

Registered charity number (if any)

1168712

Charity's principal address

The George

Church Street

Martock, Somerset

TA12 6JL

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	John T Greenhill	Chair	06/08/2018	Fellowship
2	Michelle Greehill		06/08/2018	Fellowship
3	Ed Moore		29/01/2024	Fellowship
4	Andrew Holden	Secretary	29/01/2024	Fellowship
5				
6				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
N/A	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B

Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution – dated 10 th August 2016
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation (CIO)
Trustee selection methods (eg. appointed by, elected by)	Appointed by resolution of the charity trustees.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

A Trustee can no longer stand where he/she no longer subscribes in good conscience to the statement of beliefs of set out in the Schedule of the Constitution that inter alia sets out the belief in one true God.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

To advance the Christian faith in accordance with the Statement of Beliefs, in particular supporting the charitable work of MCF in its various facets both in and around the area of Martock, Somerset, and such other areas as may be deemed appropriate from time to time including overseas and by maintaining the upkeep and repair of the fabric of the buildings used by MCF for charitable purposes.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

To gather together as a Fellowship to worship and praise God and to teach his word. All are welcome to attend the Sunday morning service and bible teaching classes held during the week.

At the main Christian celebrations of Easter and Christmas, the Chapel was open out to the public to see and hear the story of the birth of Christ and the crucifixion.

Each week during school term times, a toddler group (Sunbeams) meets for 2 hours. The coffee shop which is open in The George as part of the Church, parents & carers meet there beforehand before the session opens.

Alpha Course – was held in the Autumn term, this year 11 people attended.

Transforming Lives – a food bank to support those in need in Martock, with special giving during Christmas and Easter. 45 families were supported (37 families in 2024). TL has been renamed – Martock Food Bank.

The Fellowship operates a café from The George 4 days a week and is open on a Sunday to provide an alternative venue for those who would struggle in a church environment. The Coffee shop is operated by paid part-time staff and volunteers, many of the volunteers have been people trying to gain work experience.

A Bereavement Group meets to support all those in the community that has suffered or experienced bereavement. The group is led by volunteers from the Church.

The Boys' Brigade and Girls' Association meet in the chapel each week, where the Leadership Teams are run by members of the Fellowship.

The Trustees declare that they have had regard to Charity Commission's guidance on the Public Benefits when exercising their powers or duties to which the guidance is relevant.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The Fellowship supports the following organisations:-

Boys' Brigade and Girls' Association.

Hope Now – support for a church based in Ukraine.

MAF – support for the pilot and her family who flies out in Tanzania.

Regularly give to Tearfund.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The Fellowship continued support local families in need, both financially, and with food, along with bereavement support.

Seeing the growth of the community benefit of The Coffee shop operated by the Fellowship out of The George – ‘*The George Coffee Shop*’.

The Shore Room (part of the main chapel building) and The George are rented out for locally community groups and activities; Sliming World, The Garden Society, The History Society and Pilates teaching.

The plans for The George Coffee shop refurbishment and extension were finalised and planning permission and Listed Building consent applied for (2026).

In January 2024 saw the implementation of the new leadership structure and organisation of the church that was planned for throughout 2023, in the knowledge that the Senior Pastor of over 23 years serving the Fellowship was retiring. In addition 4 Trustees stepped down and 2 new Trustees appointed. The Leadership comprises 6 members of the Fellowship. Throughout 2025, the Leadership have grown in their role and the church has flourished. Under the Leadership Team are the Ops Team that seek to implement the day to day running of the church and services.

Section E

Financial review

Brief statement of the charity's policy on reserves

The amount of financial reserves or assets to be equivalent of a minimum of 3 months' of the Fellowships outgoings (staff, utilities, rates, expenses etc) in liquid or near liquid form held in petty cash, instant access bank or other financial institution deposit accounts or timed deposit accounts.

Details of any funds materially in deficit

None.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Income for the year totalled £165,434, of which £12,948 was restricted income. Expenditure totalled £150,286 of which £10,742 related to restricted funds.

There was an overall cash surplus of £15,147, with closing cash reserves of £147,573, of which £20,361 relates to restricted funds.

Within the unrestricted funds cash balance of £127,212 at the year end, £73,179 is held in the building fund designated account, which has been set aside for future building projects.

The income and expenditure has been recategorised to more closely align with the charity's internal reporting structure and as such, the comparative figures have also been restated, with no change to the total income or expenditure for the previous year.

Principal source of funding is through regular donations/collections at the Sunday services or through direct debit (DD) of Members of the Fellowship, guests and visitors. The reclaiming of Gift Aid. In addition income is earned from sales through the coffee

shop, The George and Hiring of the Halls and rooms.

The Building Fund received specific donations, Gift Aid, to support the vision of extending the George Coffee Shop, for which planning and listed building consent were granted in January 2022, subsequently amended by a s73 planning application during 2025.

The collection (giving) and sales funds the employment of a part-time administrator and cleaners, Baristas for the Coffee Shop, the running and repair expenses of the Chapel building and The George.

Where there is surplus cash, this is invested in deposit accounts that are protected by the FSCS (financial service conduct scheme).

Section F

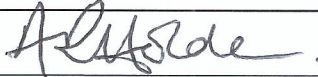
Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Andrew Richard Holden	
Position (eg Secretary, Chair, etc)	Secretary	
Date	1 st May 2026	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
Martock Christian Fellowship

No (if any)
1168712

Receipts and payments accounts

CC16a

For the period from	Period start date	To	Period end date
	01/01/2025		31/12/2025

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations & Collections	94,919	1,257	-	96,176	100,659
Food Bank Donations		11,641		11,641	11,383
Missionary Work		-	-	-	1,625
Youth General Income	818	-	-	818	-
Use of Premises	10,554	-	-	10,554	10,164
Building Fund Income	2,442			2,442	1,653
Coffee Shop Takings	42,003			42,003	42,746
Other Income	500	50	-	550	4,910
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	151,236	12,948	-	164,184	173,140
A2 Asset and investment sales, (see table).					
Minibus Sale	1,250	-	-	1,250	350
	-	-	-	-	-
Sub total	1,250	-	-	1,250	350
Total receipts	152,486	12,948	-	165,434	173,490
A3 Payments					
Ministry Expenditure	3,670	-	-	3,670	5,590
Chapel Running Costs	6,572	-	-	6,572	9,593
George Running Costs	10,712			10,712	7,844
Insurance and Licences	5,453			5,453	5,334
IT & Infrastructure	3,637			3,637	5,363
Legal & Professional Fees	4,222			4,222	1,700
Training - non staff	549			549	-
Administrative Costs	3,249			3,249	3,083
Staff Costs	32,343			32,343	88,484
Minibus Costs	-	-	-	-	4,423
Coffee Shop - Cost of Sales	16,856	-	-	16,856	17,051
Coffee Shop Overheads	258	-	-	258	476
Coffee Shop Staff	29,194	-	-	29,194	24,751
Food Bank Purchases		9,913	-	9,913	5,847
Building Fund expenditure	13,412		-	13,412	12,405
Missionary Giving - general	8,950			8,950	16,207
Missionary Giving - Acts 2	-	829	-	829	410
Sub total	139,076	10,742	-	149,818	208,561
A4 Asset and investment purchases, (see table)					
Minibus	-	-	-	-	2,300
Coffee shop equipment	469	-	-	469	2,252
Sub total	469	-	-	469	4,552
Total payments	139,544	10,742	-	150,286	213,113
Net of receipts/(payments)	12,941	2,206	-	15,147	- 39,623
A5 Transfers between funds			-	-	-
A6 Cash funds last year end	114,271	18,155	-	132,426	172,049
Cash funds this year end	127,212	20,361	-	147,573	132,426

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	General Account	51,112	722	-
	Coffee Shop Account	5,115		
	Building Fund Account	73,179		
	Food Bank Account		19,639	
	Cash in Hand	150		
	Credit Card Accounts	- 2,344	-	-
	Total cash funds	127,212	20,361	-
	(agree balances with receipts and payments account(s))			

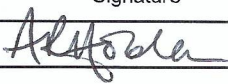
	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Freehold Property	Unrestricted	350,000	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Accountancy fees	Unrestricted	3,121	Within 1 Year
	Utilities	Unrestricted	1,213	Within 1 Year
	PAYE & NI	Unrestricted	252	Within 1 Year
	Pensions	Unrestricted	93	Within 1 Year
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	A.R. HOLDEN	1/5/2026

Accounts



ACCOUNTS

For the year ended

31 December 2024

Charity Number 1168712

CHALMERS HB LTD

Chartered Accountants
20 Chamberlain Street
Wells
Somerset BA5 2PF

Martock Christian Fellowship

ACCOUNTS

YEAR ENDED 31 December 2024

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Independent Examiner's Report

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Receipts and Payments Accounts



CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Martock Christian Fellowship

On accounts for the year
ended

31st December 2024

Charity no
(if any)

1168712

Set out on pages

8-9

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2024**.

Responsibilities and
basis of report

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

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

Independent
examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

Paul Dix

Date:

17th June 2025

Name:

Paul Dix

Relevant professional
qualification(s) or body
(if any):

ICAEW & ACCA

Address:

Chalmers HB Ltd

20 Chamberlain Street, Wells, Somerset. BA5 2PF

Section B**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



Trustees' Annual Report for the period

	Period start date		Period end date
From	1 st January 2024	To	31 st December 2024

Section A

Reference and administration details

Charity name Martock Christian Fellowship

Other names charity is known by N/A

Registered charity number (if any) 1168712

Charity's principal address
The George
Church Street
Martock, Somerset
TA12 6JL

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	John T Greenhill	Chair		Fellowship
2	Michelle Greenhill			Fellowship
3	Ed Moore		Appointed 29/01/2024	Fellowship
4	Andrew Holden	Secretary	Appointed 29/01/2024	Fellowship
5	Phil Reed		Resigned 29/01/2024	
6	Jerry Slade		Resigned 29/01/2024	

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
N/A	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Independent Examiners	Chalmers HB	20 Chamberlain Street, Wells, Somerset BA5 2PF

Name of chief executive or names of senior staff members (Optional information)

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Section B

Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution – dated 10 th August 2016
How the charity is constituted (eg. trust, association, company)	Charitable Constitution Organisation (CIO)
Trustee selection methods (eg. appointed by, elected by)	Appointed by resolution of the charity trustees.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

A Trustee can no longer stand where he/she no longer subscribes in good conscience to the statement of beliefs of set out in the Schedule of the Constitution that inter alia sets out the belief in one true God.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

To advance the Christian faith in accordance with the Statement of Beliefs, in particular supporting the charitable work of MCF in its various facets both in and around the area of Martock, Somerset, and such other areas as may be deemed appropriate from time to time including overseas and by maintaining the upkeep and repair of the fabric of the buildings used by MCF for charitable purposes.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

To gather together as a Fellowship to worship and praise God and to teach his word. All are welcome to attend the Sunday morning service and bible teaching classes held during the week.

Each week during school term times, a toddler group (Sunbeams) meets for 2 hours. Since the coffee shop opened in The George as part of the Church, parents & carers meet there beforehand before the session opens.

A Bereavement Group meets to support all those in the community that has suffered or experienced bereavement. The group is staffed by volunteers from the Church.

Alpha Course – held usually in the Autumn, this year 10 people attended.

At the main Christian celebrations of Easter and Christmas the Chapel was open out to the public to see and hear the story of the birth of Christ and the crucifixion.

Transforming Lives – a food bank to support those in need in Martock, with special giving during Christmas and Easter.

Clothes Bank – a new initiative set up in 2024 to provide good quality children clothing to those in need.

The Trustees declare that they have had regard to Charity Commission's guidance on the Public Benefits when exercising their powers or duties to which the guidance is relevant.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The Fellowship supports the following organisations:-

Boys Brigade and since this year, 2024, started a Girls Association.

Hope Now – support for a church based in Ukraine.

MAF – support for the pilot and her family who flies out in Tanzania.

Regularly give to Tearfund and Barnabas Aid.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Continued support of local families in need, both financially, with food and now clothing.

Seeing the growth of the community benefit of The Coffee shop operated by the Fellowship out of The George – '*The George Coffee Shop*'.

Serving the Notice of Commencement for works where the Fellowship secured planning and listed building consent in January 2022 to extend the George Coffee shop and provide a full extraction kitchen. The enlarged seating area and food preparation will enable the Fellowship to build on its support in the local community.

At the start of the year, saw the implementation of the new leadership structure and organisation of the church that was planned for throughout 2023, in the knowledge that the Senior Pastor of over 23 years serving the Fellowship was retiring. In addition 4 Trustees stepped down and 2 new Trustees appointed. The Leadership comprised initially 7 members of the Fellowship, but following the Associate Pastor leaving midway through the year, now 6. Under the Leadership Team are the Ops Team that seek to implement the day to day running of the church and services.

Section E

Financial review

Brief statement of the charity's policy on reserves

The amount of financial reserves or assets to be equivalent of a minimum of 3 months' of the Fellowships outgoings (staff, utilities, rates, expenses etc) in liquid or near liquid form held in petty cash, instant access bank or other financial institution deposit accounts or timed deposit accounts.

Details of any funds materially in deficit

None.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Income for the year totalled £173,490, of which £11,628 was restricted income. Expenditure totalled £213,113 of which £22,465 related to restricted funds.

There was an overall cash deficit of £39,623, with closing cash reserves of £132,426, of which £18,155 relates to restricted funds.

Within the unrestricted funds cash balance of £114,271 at the year end, £4,122 is held in the building fund designated account, which has been set aside for future building projects.

The Trustees have opted to make use of the provisions for producing accounts on a Receipts and Payments Basis. The comparative figures for 2023 have been restated accordingly.

Principal source of funding is through regular donations/collections at the Sunday services or through direct debit (DD) of Members of the Fellowship, guests and visitors. The reclaiming of Gift Aid. In addition income earned from sales through the coffee shop, The George and Hiring of the Halls and rooms.

The Building Fund (designated unrestricted) received donations, Gift Aid, to support the vision of extending the George Coffee Shop, for which planning and listed building consent were granted in January 2022.

The collection (giving) and sales funds the employment of a Pastor, part-time admin staff, cleaners, Baristas for the Coffee Shop, the running and repair expenses of the Chapel building and The George.

Where there is surplus cash, this is invested in deposit accounts that are protected by the FSCS (financial service conduct scheme).

Section F

Other optional information

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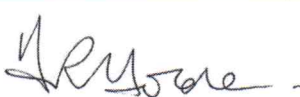
Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Andrew Richard Holden

Position (eg Secretary, Chair,)

Secretary

Date

19/05/2025



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
Martock Christian Fellowship

No (if any)
1168712

Receipts and payments accounts

CC16a

For the period
from

Period start date
01/01/2024

To

Period end date
31/12/2024

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations & Collections	100,414	245	-	100,659	95,451
Transforming Lives Donations		11,383		11,383	
Missionary Work	1,625	-	-	1,625	2,615
Boys Brigade	-	-	-	-	355
Use of Premises	10,164	-	-	10,164	9,593
Building Fund Gifts	1,653			1,653	3,388
Coffee Shop Takings	42,746			42,746	40,806
Other Income	4,910	-	-	4,910	11,910
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	161,512	11,628	-	173,140	164,118
A2 Asset and investment sales, (see table).					
Minibus Sale	350	-	-	350	
	-	-	-	-	-
Sub total	350	-	-	350	-
Total receipts	161,862	11,628	-	173,490	164,118
A3 Payments					
Chapel Running Costs	11,326	-	-	11,326	8,601
George Running Costs	21,564	-	-	21,564	22,290
Pastor's Remuneration & expenses	52,261			52,261	31,942
Assistant Pastor	8,631			8,631	38,257
Boys & Girls Brigade				-	315
Other Mission & Ministry Expenses	5,590			5,590	3,051
Other Wages	10,467			10,467	9,165
PAYE & Pensions	7,006			7,006	
Books, Licences and other Expenses	5,363			5,363	7,209
Governance Costs	1,700	-	-	1,700	2,913
Coffee Shop Costs	44,545	-	-	44,545	38,855
Building Project Expenses	12,405	-	-	12,405	5,308
Office Administration costs	3,068	-	-	3,068	-
Minibus Costs	4,423	-	-	4,423	-
Transforming Lives Costs	-	5,847	-	5,847	-
Acts 2 Giving	-	410		410	
Missionary Giving	-	16,207	-	16,207	22,978
Sub total	188,349	22,465	-	210,813	190,884
A4 Asset and investment purchases, (see table)					
Minibus	2,300	-	-	2,300	4,676
		-	-	-	
Sub total	2,300	-	-	2,300	4,676
Total payments	190,649	22,465	-	213,113	195,560
Net of receipts/(payments)	- 28,786	- 10,837	-	- 39,623	- 31,442
A5 Transfers between funds	- 12,870	12,870	-	-	-
A6 Cash funds last year end	155,928	16,122	-	172,049	203,490
Cash funds this year end	114,271	18,155	-	132,426	172,048

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	General Account	23,439	-	-
	Coffee Shop Account	6,991	-	-
	Building Fund Account	4,122	-	-
	Transforming Lives Account	-	18,155	-
	Liquidity Manager	80,117	-	-
	Cash in Hand	150	-	-
	Credit Card Accounts	548	-	-
	Total cash funds	114,271	18,155	-

(agree balances with receipts and payments account(s))

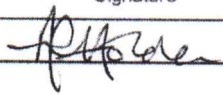
	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Freehold Property	Unrestricted	350,000	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Accountancy fees	Unrestricted	3,108	Within 1 Year
	Utilities	Unrestricted	651	Within 1 Year
	PAYE & NI	Unrestricted	1,408	Within 1 Year
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	ANDREW HOLDEN	17/06/2025

Accounts

MARTOCK CHRISTIAN FELLOWSHIP

TRUSTEES REPORT 2023

CIO INFORMATION

STATUS	Martock Christian Fellowship Charity Registration Number 1168712
TRUSTEES	Trevor Greenhill (Chairman) Philip Davies and Andrew Holden (Secretary) Richard Gibney (Policies and procedures) Michelle Greenhill (HR and Employment) Phil Reed (Leadership Team representative, Fabric & Buildings) Jerry Slade (Leadership Team representative)
LEADERSHIP TEAM	Chris Spracklen (Pastor) Dave Sinclair (Youth Pastor) Jan Clarke Tim Clarke Pippa Davies Akin George Trevor Goss Phil Reed Jerry Slade Sarah Slade
REGISTERED ADDRESS	Martock Christian Fellowship Church Street Martock Somerset TA12 6JL
ADMINSITRATOR	Naomi Sherriff
INDEPENDENT EXAMINER	Ed Coton LTCL AFA/MIPA TaxAssist Accountants 24 Bridge Street Taunton TA1 1UB
BANKERS	NatWest 2 Hendford Yeovil Somerset BA20 1TN

Objectives

The primary aim of the charity is to fulfil the role of a Christian Church in the Martock area and to provide help to others in promoting the Christian faith in the United Kingdom and overseas and maintaining the upkeep and repair of the fabric of buildings, utilised for charitable purposes.

Martock Christian Fellowship Mission Statement

The following is a list of aspirations that Martock Christian Fellowship (MCF), as a family of people who love God and follow Jesus Christ, both long and pray for.

- To be people for whom God is first, His Word is Light and Christ is enough.
- To be a people amongst whom the hurting, the depressed, the frustrated, the lonely, the confused, and the marginalised can find love, acceptance, help, hope, forgiveness, guidance, and encouragement.
- To be a people through whom the Good News of Jesus Christ is shared with as many people as possible, both in and around Martock, as well as further afield.
- To be a people from whom passionate worship is directed towards God, loving encouragement is directed towards one another, and financial help is directed to the needy.
- To be a people in whom the knowledge of God is growing, the love of God is deepening, the gifts of God are developing, and the power of God is living.
- And to be a people with whom lies the responsibility of caring for buildings that many in the community will enjoy visiting and using.

Please note that this list is not exhaustive but is simply a concise statement of what we primarily want to be and do. Neither should any great significance be given to the order of the list, as each of the aspirations are of great importance to us.

Government

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the Charity. New Trustees are recruited and appointed by a majority of existing Trustees.

Trustees' responsibilities

Charity law requires us, as Trustees, to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and its income and expenditure for the year.

We are required to:-

- Make suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that the accounts comply with current statutory requirements and those of the charity's constitution.

Financial Review.

The total income for the full financial year 2023 was £160,210 with a total expenditure during the same period of £192,342. The total expenditure included full employment costs of £32,645 (full-time Pastor), an Assistant Pastor & Youth Worker from March 2022 (£38,257), part-time Church Administrator, 2 part-time Cleaners (1 for the Chapel and 1 for the George) at £15,311.

The Coffee Shop Manager and Barista costs were covered by the Coffee Shop, where sales had grown to £40,806 up from £29,855. This reflected the Coffee Shop being open for more hours and building up its presence after Covid and the church is seeing the potential of the coffee shop as an important outreach, for example Parents/Carers of the toddler group that meet on a Wednesday, now first meet in the coffee shop. The expenses of the Coffee Shop were £38,855 showing a small surplus of £1,951.

The collection was down from £76,829 to £72,371, with the total of Donations and Collections down from £119,709 to £92,295, in part due to the passing of some regular donators. The use of the Chapel and The George were in line with the previous year earning £10,220.

The Building Fund expenditure for the year was £5,308, being further professional costs associated to the next phase of development of the George and some priority maintenance to the 'Skittle Alley'. No new building work has been started and a revised plan for the next stage of development will be evaluated in 2024. Income for the Fund is expected to drop in 2024 owing to reduced levels of donations.

Support for Charitable Giving for Missionary and Evangelistic work was £22,978 down from £38,900. The majority of the giving was through Mission (£6,615) and Transforming Lives (£9,958). £2,483 was given as 'Special' - emergencies such as Ukraine.

Transforming Lives (food bank and community support fund). In 2023 a total of £16,747 was received, and £9,958 was distributed. The community need for the food bank increased dramatically through 2022 and MCF have found the community continued to need this support throughout 2023.

During 2023 and into 2024, MCF will be reviewing its financial reporting to improve its operational controls and clarity of presentation. The Trustees made the decision that saved income should be spent on the church and community to achieve positive impact rather than just being saved and retained in the accounts.

Review of Activities.

In 2023 the Chapel fully open for services and youth activities. We were able to offer our full range of activities as we work towards fulfilling our Mission Statement as set out earlier in the report. It is noted numbers in attendance have fallen, with members making use of the Zoom streaming of the service rather than still attending in person.

Church Activities

The 10:30 am Service at the Chapel has had a full programme of teaching and worship and for those still not preferring to attend in person, Zoom streaming. Sunday morning youth activities run, consisting of the crèche for children ages 0 to 3 years, Kidzone for the 4 to 10 age group and lasers for the senior school year groups aged 11-16. An outdoor service was held in the summer as part of our witness to the Martock Community.

On Monday evenings there is an On-Line Prayer meeting and on a Friday evenings there is bi-weekly bible study for anyone who wishes to further their knowledge and understanding. The new initiative of Prayer and Praise evenings took place, with several meetings throughout the year. This takes place on a Tuesday evening.

Youth Plus, which provides Bible teaching and discipleship for the older children aged 10-17 on a Sunday evening, continued. The Friday evening group for church and non-church members (Oasis) also restarted its varied programme of social activities. Many members of the Youth have attended festivals such as the Spree Festival in Devon, New Wine and Spring Harvest.

The newly appointed Associate Pastor with responsibility for Youth and Young Families has settled in, and the church is grateful for the volunteers who took on the role of pastoring the youth when we were without a pastor. The Associate Pastor undertook a 'Deep Dive' Strategic Review of the activities and practices of the Fellowship as we look to the future. This was a comprehensive review looking into all aspects of our work both internally and outwardly for the community. One of the initial findings was that we needed to restructure our leadership teams, a process which has begun and should be completed in the 2024.

Many church members belong to one of nine house groups, which provide weekly opportunities for bible study and discussion as well as social activities. A number of the women attended the Away Day Women's Christian Conference in Yeovil, with the men also continuing to meet on a regular basis over coffee as a forum for discussion and they too hold an annual away day retreat.

Sunbeams, a group for children and parents of preschool age who meet regularly in the Shore Room of the Gospel Hall building continued to grow in membership. Parents and children who attend are from a wide range of families in the village and surrounding community.

The membership of The Boys' Brigade continues to grow, especially with the rise in numbers from those outside the church membership. The Boys' Brigade provides the members with a wide range of indoor and outdoor activities plus a camp in the summer, as well as Christian teaching.

Young At Heart, a social event for the older members of the fellowship also continues with a programme that is a little more limited than previously. This mainly takes the form of outings and helps people who have little contact with others to make links within the community.

The volunteers from the Pastoral team have kept up their invaluable work in supporting members and others in our community who are experiencing short or long-term difficulties through a change of circumstances, bereavement, ill health, loneliness, and frailty associated with old age. The need for these services continues to increase and we are grateful to our volunteers for the hours they spend providing for these needs.

The Global Missions Team continued to lead our support to a variety of causes and individuals involved in spreading and living out the Gospel in other countries. This work is funded by quarterly collections plus events like the Tear Fund quiz, a social event attended by church and non-church members. Via the Global Mission Team, the church supports organisations that work with communities in difficult circumstances, the persecuted church, plus families and organisations working overseas.

The Leaders attended a retreat in order to give full and prayerful consideration to matters affecting the spiritual welfare, development and pastoral care of the Fellowship.

Associated activities.

MCF continued to have strong links with other churches in the area. The Parish church in Martock, the United Reform Church in Bower Hinton meet regularly for prayer and hold Joint services throughout the year, in particular at Easter with the *'Witness walk of the cross'* through the village.

MCF continues to be a member of The Evangelical Alliance and of Partnership UK.

DBS clearance continues to be kept up to date by our Child Protection Co-ordinator and Recruiters.

Community

The cost of living crisis continued to create a lot of issues in the local community and MCF continued with their effort of helping wherever possible. We continued to support heavily the 'Transforming Lives Fund' which involves providing members of the community who need urgent help with food, other essential items, and sometimes small sums of money as needed. The demand for this work is growing quickly. The church continued to respond to requests passed on from church members and local community organisations with whom we have developed close working relationships. Beyond this practical support we were able to give prayer, time, financial and other resources to those who needed help. Our work in this area continues to be well received in the community, building on the respect and reputation we have in the area for the work that we do.

The coffee shop is now running fully with a committed group of volunteers who assist the manager in providing high-quality drinks and food within the attractive environment of The George building. The Coffee shop has gained increasing popularity in the community.

Relationships continue to be developed with local schools. The regular commitment to take assemblies in the local primary schools continues.

The two buildings that belong to MCF are not only used for Church activities but are available for the local community to book and use. The regular use by groups such as Slimming World, Pilates, History Society and the local Foster Group continued as soon as regulations allowed. M3 – Marking the Most of Martock, meet in The George 3 times a year. There is also a steady stream of intermittent use by a number of local groups and organisations including Public Health Nurses, Children's centre meetings and the local constituency MP's Advice Surgery. These bookings demonstrate how important an asset the buildings are to the well-being of the local community.

The Year ahead:

We continue to have a passion to work with the local and wider communities to support where necessary and bring the Good News to as many as possible.

Work has paused currently on the development of the church plant, the Hamdon Community Church, although the community links remain. The church is working hard at building relationships with their local community.

Work will continue to develop a new leadership structure for the Fellowship which will streamline how we work and put less pressure on individuals.

Work will continue with Phase 2 of the redevelopment of The George building. Initial plans are being drawn up for this phase and there will be consultation with the membership to ascertain the direction these plans will go. The plans include additional facilities and space in The George to meet the needs of people in our community.

We aim to be open to the people in need in our community and be able to respond as appropriate whether it is through prayer, financial support or practical help.

This report is signed on behalf of the Trustees by

A handwritten signature in black ink, appearing to read 'A Holden', followed by a small horizontal line.

Andrew Holden (Secretary).

Martock Christian Fellowship Financial Accounts
For the year ending 31 December 2023

Martock Christian Fellowship Independent Financial Report
for the year ending 31 December 2023

I report on the accounts of Martock Christian Fellowship for the year ended 31 December 2023, which are set out on pages 2 to 10.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Ed Coton LTCL AFA/MIPA
TaxAssist Accountants
24 Bridge Street
Taunton
Somerset
TA1 1UB

23rd July 2024

Martock Christian Fellowship
Statement of Financial Activities
For the year ending 31 December 2023

	General £	Restricted £	Building £	Total £	2022
Incoming resources					
Donations and collections	89,324	-	-	89,324	76,829
Missionary Work	-	2,615	-	2,615	41,923
Boys Brigade	-	355	-	355	3,578
Use of premises	10,220	-	-	10,220	10,296
Tax recoverable	-	-	-	-	15,391
Building fund gifts	-	-	3,388	3,388	-
Coffee shop takings	40,806	-	-	40,806	29,855
HCC Fund	-	-	-	-	1,521
Other income	13,508	-	-	13,508	9,461
Total incoming resources	153,859	2,970	3,388	160,218	188,853
Resources expended					
Chapel running costs	8,601			8,601	11,719
George running costs	21,314			21,314	13,914
Pastor's remuneration & pastoral expenses	32,645			32,645	33,596
Assistant pastor and youth work expenses	38,257			38,257	13,023
Boys & Girls Brigade	-	315		315	5,938
Other Mision & Ministry Expenses	3,051			3,051	2,870
Other Wages	9,165			9,165	7,865
Books licences and other expenses	8,819			8,819	7,310
Charitable giving	22,978			22,978	38,900
Governance costs	3,033			3,033	821
Coffee Shop	38,855			38,855	28,789
Building project expenses	-		5,308	5,308	4,503
Total resources expended	186,719	315	5,308	192,342	169,247
Transfer between funds	-	67,741	67,741	-	-
Net movement in funds	34,881	2,655	69,661	32,125	19,606
Total funds brought forward	119,987	13,466	434,708	568,161	548,555
Total funds carried forward	154,868	16,121	365,047	536,036	568,161

Martock Christian Fellowship
Balance sheet
For the year ending 31 December 2023

	General £	Restricted £	Building £	Total £	2022 £
Fixed Assets					
Tangible Assets	11,267	-	350,000	361,267	358,201
Current Assets					
Cash at Bank and in hand	142,479	16,121	15,047	173,647	203,490
Gift aid due but not claimed	-	-	-	-	6,127
Other Debtors	3,480	-	-	3,480	2,851
	145,958	16,121	15,047	177,126	212,469
Current Liabilities					
Trade Creditors	683	-	-	683	1,659
Accruals	970	-	-	970	850
Other Creditors	703	-	-	703	-
	2,356	-	-	2,356	2,509
Net Current Assets	143,602	16,121	15,047	174,770	209,960
Net Assets	154,869	16,121	365,047	536,036	568,161
Funds of the Charity Unrestricted funds	154,869			154,869	135,813
Restricted income funds (Note 8)		16,121	365,047	381,168	432,348
Total Funds	154,869	16,121	365,047	536,036	568,161

Note 1

Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP FRS 102);
- and with Accounting Standards
- and with the Charities Act

1.2 Change in basis of accounting

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

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2

Accounting policies

INCOMING RESOURCES

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.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts
Volunteer help**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

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

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

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

Grants with performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets

These are capitalised if they can be used for more than one year, and cost at least £200. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

Note 3 Analysis of incoming resources

	2023	2022
	£	£
Donations and Collections		
Collections	72,371	76,829
Boys' brigade	355	3,578
Transforming lives	16,747	17,370
Missionary offerings	2,615	17,004
Acts 2 Fund	30	3,851
CAP	176	1,076
Youth group offering	-	-
	92,295	119,709
Use of Premises		
Use of Chapel	2,210	2,196
The George use of premises	8,010	8,100
	10,220	10,296
Tax Recoverable		
General fund gift aid		13,163
Restricted fund gift aid		1,992
Building fund gift aid		236
	-	15,391
Building Fund gifts		
Building fund direct to no 2 account	3,388	-
	3,388	-
Coffee Shop Income		
Coffee shop takings	40,806	29,855
	40,806	29,855
Other Income		
Special gifts	7,583	4,192
Swym trainee donations	200	745
SSDC Covid grant and other income	25	3,917
Somerset Camp	4,414	1,733
Cowen	-	888
HCC Fund	-	1,521
Other Income	1,286	606
	13,508	13,602

Note 4 Analysis of resources expended	2023 £	2022 £
Chapel running costs		
Maintenance and repairs	2,119	2,442
Cleaner	2,586	4,580
Heat & light	453	2,124
Insurance	3,442	2,572
	8,601	11,719
George running costs		
Maintenance and repairs	2,995	2,179
Cleaner	6,146	4,580
Heat & light	7,406	4,475
Insurance	2,971	2,572
Water charges	323	-
TV Licence	159	-
Telephone	1,315	107
	21,314	13,914
Mission and ministry expenses		
Pastor's Wage	32,366	31,916
Assistant pastor	31,806	13,023
Car allowance etc	1,972	1,680
Ministry	279	63
Catering	69	142
Speakers expenses	1,045	855
Local Activities	155	310
Lords Work in GB	-	1,500
Slovakia Trip	1,783	-
Youth activities	4,479	-
Boys and girls brigade	315	5,938
	74,269	55,427
Administration costs		
Other	695	157
Depreciation of fixed assets	1,610	1,950
Church	9,165	7,865
Printing, advertising & other office expenses	1,235	695
Telephone & Data Comms	-	1,422
Minibus	806	-
Bank charges	681	598
IT expenses	2,508	299
Subscriptions	1,284	2,188
	17,984	15,175
Charitable Giving		
Missionary	6,615	15,159
Transfroming lives	9,958	11,166
CAP	960	960
Acts 2	900	140
Somerset camp	2,063	2,250
SWYM	-	1,050
Special	2,483	8,175
	22,978	38,900
Governance costs		
Accountancy	1,337	821
Employment expenses	653	-
Employers	1,044	-
	3,033	821
Coffee Shop		
Coffee shop expenses	38,855	28,789
Building project exp.		
Building Project expenses	5,308	4,503

Note 5 Details of certain items of expenditure

5.1 Trustee Expenses

	2023	2022
Number of trustees who were paid expenses	-	-
Nature of the expenses	Reimbursement of church expenses paid with trustees funds	

5.2 Fees for examination or audit of the accounts

	2023	2022
Independent examiner's or auditors' fees	1,337	821
Other fees	-	-
(for example: payroll administration, advice, consultancy, accountancy services) paid to the independent examiner or auditor		

Note 6 Paid Employees

6.1 Staff Costs

Gross wages, salaries and benefits in kind	<u>58,334</u>	<u>61,960</u>
Total staff costs	<u>58,334</u>	<u>61,960</u>

6.2 Average number of full-time equivalent employees in the year

	2023	2022
The parts of the charity in which the employees work		
Charitable Activities	3	3
Governance	2	2
Other	<u>2</u>	<u>2</u>
Total	<u>7</u>	<u>7</u>

Note 7 Tangible fixed assets

7.1 Cost or valuation

	Land & Buildings	Fixtures & Equipment	Total
	£	£	£
Balance brought forward	350,000	56,122	406,122
Additions	-	4,676	4,676
Balance carried forward	350,000	60,798	410,798

7.2 Accumulated depreciation and impairment provisions

	Straight Line 0% per annum	Straight Line 12½% per annum	
Balance brought forward	-	47,921	47,921
Depreciation charge for year	-	1,610	1,610
Balance carried forward	-	49,531	49,531

7.3 Net book value

Brought forward	350,000	8,201	358,201
Carried forward	350,000	11,267	361,267

Note 8 Endowment and restricted income funds

Missionary Fund
Youth Fund
Building Fund

Restricted fund
Designated fund
Designated fund

8.2 Movements of major funds

Fund names	Fund bal B/forward	Incoming	Outgoing	Transfers	Fund bal C/Forward
	£	£	£	£	£
General	119,987	153,859	186,719	67,741	19,386
Missionary	13,466	2,970	315	-	16,121
Building	434,708	3,388	5,308	67,741	500,529
Total Funds	568,161	160,218	192,342	-	536,036

Note 9 Further analysis of resources expended

9.1 Speaker expenses

	2023	2022
David Herring	120	-
Richard Coles	50	-
Ladies Day	585	-
Other	290	-
	<u>1,045</u>	<u>855</u>

9.2 Missionary Work - UK

	2023	2022
Barnabas fund	-	-
Transforming Lives	31,806	11,166
ACTS 2	9,165	140
CAP	2,586	960
Somerset Christian Camps	6,146	2,250
	<u>49,704</u>	<u>14,516</u>

Martock Christian Fellowship Financial Accounts
For the year ending 31 December 2023

Martock Christian Fellowship Independent Financial Report
for the year ending 31 December 2023

I report on the accounts of Martock Christian Fellowship for the year ended 31 December 2023, which are set out on pages 2 to 10.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Ed Coton LTCL AFA/MIPA
TaxAssist Accountants
24 Bridge Street
Taunton
Somerset
TA1 1UB

23rd July 2024

Martock Christian Fellowship
Statement of Financial Activities
For the year ending 31 December 2023

	General £	Restricted £	Building £	Total £	2022
Incoming resources					
Donations and collections	89,324	-	-	89,324	76,829
Missionary Work	-	2,615	-	2,615	41,923
Boys Brigade	-	355	-	355	3,578
Use of premises	10,220	-	-	10,220	10,296
Tax recoverable	-	-	-	-	15,391
Building fund gifts	-	-	3,388	3,388	-
Coffee shop takings	40,806	-	-	40,806	29,855
HCC Fund	-	-	-	-	1,521
Other income	13,508	-	-	13,508	9,461
Total incoming resources	153,859	2,970	3,388	160,218	188,853
Resources expended					
Chapel running costs	8,601			8,601	11,719
George running costs	21,314			21,314	13,914
Pastor's remuneration & pastoral expenses	32,645			32,645	33,596
Assistant pastor and youth work expenses	38,257			38,257	13,023
Boys & Girls Brigade	-	315		315	5,938
Other Mission & Ministry Expenses	3,051			3,051	2,870
Other Wages	9,165			9,165	7,865
Books licences and other expenses	8,819			8,819	7,310
Charitable giving	22,978			22,978	38,900
Governance costs	3,033			3,033	821
Coffee Shop	38,855			38,855	28,789
Building project expenses	-		5,308	5,308	4,503
Total resources expended	186,719	315	5,308	192,342	169,247
Transfer between funds	-	67,741	67,741	-	-
Net movement in funds	34,881	2,655	69,661	32,125	19,606
Total funds brought forward	119,987	13,466	434,708	568,161	548,555
Total funds carried forward	154,868	16,121	365,047	536,036	568,161

Martock Christian Fellowship
Balance sheet
For the year ending 31 December 2023

	General £	Restricted £	Building £	Total £	2022 £
Fixed Assets					
Tangible Assets	11,267	-	350,000	361,267	358,201
Current Assets					
Cash at Bank and in hand	142,479	16,121	15,047	173,647	203,490
Gift aid due but not claimed	-	-	-	-	6,127
Other Debtors	3,480	-	-	3,480	2,851
	145,958	16,121	15,047	177,126	212,469
Current Liabilities					
Trade Creditors	683	-	-	683	1,659
Accruals	970	-	-	970	850
Other Creditors	703	-	-	703	-
	2,356	-	-	2,356	2,509
Net Current Assets	143,602	16,121	15,047	174,770	209,960
Net Assets	154,869	16,121	365,047	536,036	568,161
Funds of the Charity Unrestricted funds	154,869			154,869	135,813
Restricted income funds (Note 8)		16,121	365,047	381,168	432,348
Total Funds	154,869	16,121	365,047	536,036	568,161

Note 1

Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP FRS 102);
- and with Accounting Standards
- and with the Charities Act

1.2 Change in basis of accounting

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

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2

Accounting policies

INCOMING RESOURCES

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.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts
Volunteer help**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

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

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

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

Grants with performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets

These are capitalised if they can be used for more than one year, and cost at least £200. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

Note 3 Analysis of incoming resources

	2023	2022
	£	£
Donations and Collections		
Collections	72,371	76,829
Boys' brigade	355	3,578
Transforming lives	16,747	17,370
Missionary offerings	2,615	17,004
Acts 2 Fund	30	3,851
CAP	176	1,076
Youth group offering	-	-
	92,295	119,709
Use of Premises		
Use of Chapel	2,210	2,196
The George use of premises	8,010	8,100
	10,220	10,296
Tax Recoverable		
General fund gift aid		13,163
Restricted fund gift aid		1,992
Building fund gift aid		236
	-	15,391
Building Fund gifts		
Building fund direct to no 2 account	3,388	-
	3,388	-
Coffee Shop Income		
Coffee shop takings	40,806	29,855
	40,806	29,855
Other Income		
Special gifts	7,583	4,192
Swym trainee donations	200	745
SSDC Covid grant and other income	25	3,917
Somerset Camp	4,414	1,733
Cowen	-	888
HCC Fund	-	1,521
Other Income	1,286	606
	13,508	13,602

Note 4 Analysis of resources expended	2023 £	2022 £
Chapel running costs		
Maintenance and repairs	2,119	2,442
Cleaner	2,586	4,580
Heat & light	453	2,124
Insurance	3,442	2,572
	8,601	11,719
George running costs		
Maintenance and repairs	2,995	2,179
Cleaner	6,146	4,580
Heat & light	7,406	4,475
Insurance	2,971	2,572
Water charges	323	-
TV Licence	159	-
Telephone	1,315	107
	21,314	13,914
Mission and ministry expenses		
Pastor's Wage	32,366	31,916
Assistant pastor	31,806	13,023
Car allowance etc	1,972	1,680
Ministry	279	63
Catering	69	142
Speakers expenses	1,045	855
Local Activities	155	310
Lords Work in GB	-	1,500
Slovakia Trip	1,783	-
Youth activities	4,479	-
Boys and girls brigade	315	5,938
	74,269	55,427
Administration costs		
Other	695	157
Depreciation of fixed assets	1,610	1,950
Church	9,165	7,865
Printing, advertising & other office expenses	1,235	695
Telephone & Data Comms	-	1,422
Minibus	806	-
Bank charges	681	598
IT expenses	2,508	299
Subscriptions	1,284	2,188
	17,984	15,175
Charitable Giving		
Missionary	6,615	15,159
Transfroming lives	9,958	11,166
CAP	960	960
Acts 2	900	140
Somerset camp	2,063	2,250
SWYM	-	1,050
Special	2,483	8,175
	22,978	38,900
Governance costs		
Accountancy	1,337	821
Employment expenses	653	-
Employers	1,044	-
	3,033	821
Coffee Shop		
Coffee shop expenses	38,855	28,789
Building project exp.		
Building Project expenses	5,308	4,503

Note 5 Details of certain items of expenditure

5.1 Trustee Expenses

	2023	2022
Number of trustees who were paid expenses	-	-
Nature of the expenses	Reimbursement of church expenses paid with trustees funds	

5.2 Fees for examination or audit of the accounts

	2023	2022
Independent examiner's or auditors' fees	1,337	821
Other fees	-	-
(for example: payroll administration, advice, consultancy, accountancy services) paid to the independent examiner or auditor		

Note 6 Paid Employees

6.1 Staff Costs

Gross wages, salaries and benefits in kind	<u>58,334</u>	<u>61,960</u>
Total staff costs	<u>58,334</u>	<u>61,960</u>

6.2 Average number of full-time equivalent employees in the year

	2023	2022
The parts of the charity in which the employees work		
Charitable Activities	3	3
Governance	2	2
Other	<u>2</u>	<u>2</u>
Total	<u>7</u>	<u>7</u>

Note 7 Tangible fixed assets

7.1 Cost or valuation

	Land & Buildings	Fixtures & Equipment	Total
	£	£	£
Balance brought forward	350,000	56,122	406,122
Additions	-	4,676	4,676
Balance carried forward	350,000	60,798	410,798

7.2 Accumulated depreciation and impairment provisions

	Straight Line 0% per annum	Straight Line 12½% per annum	
Balance brought forward	-	47,921	47,921
Depreciation charge for year	-	1,610	1,610
Balance carried forward	-	49,531	49,531

7.3 Net book value

Brought forward	350,000	8,201	358,201
Carried forward	350,000	11,267	361,267

Note 8 Endowment and restricted income funds

Missionary Fund
Youth Fund
Building Fund

Restricted fund
Designated fund
Designated fund

8.2 Movements of major funds

Fund names	Fund bal B/forward	Incoming	Outgoing	Transfers	Fund bal C/Forward
	£	£	£	£	£
General	119,987	153,859	186,719	67,741	19,386
Missionary	13,466	2,970	315	-	16,121
Building	434,708	3,388	5,308	67,741	500,529
Total Funds	568,161	160,218	192,342	-	536,036

Note 9 Further analysis of resources expended

9.1 Speaker expenses

	2023	2022
David Herring	120	-
Richard Coles	50	-
Ladies Day	585	-
Other	290	-
	<u>1,045</u>	<u>855</u>

9.2 Missionary Work - UK

	2023	2022
Barnabas fund	-	-
Transforming Lives	31,806	11,166
ACTS 2	9,165	140
CAP	2,586	960
Somerset Christian Camps	6,146	2,250
	<u>49,704</u>	<u>14,516</u>

Accounts

MARTOCK CHRISTIAN FELLOWSHIP

TRUSTEES REPORT 2022

CIO INFORMATION

STATUS	Martock Christian Fellowship Charity Registration Number 1168712
TRUSTEES	Trevor Greenhill (Chairman) Philip Davies (Secretary) Richard Gibney (Policies and procedures) Michelle Greenhill (HR and Employment) Phil Reed (Leadership Team representative, Fabric & Buildings) Jerry Slade (Leadership Team representative)
LEADERSHIP TEAM	Chris Spracklen (Pastor) Dave Sinclair (Youth Pastor) Jan Clarke Tim Clarke Pippa Davies Akin George Trevor Goss Phil Reed Jerry Slade Sarah Slade
REGISTERED ADDRESS	Martock Christian Fellowship Church Street Martock Somerset TA12 6JL
ADMINSITRATOR	Naomi Sherriff
INDEPENDENT EXAMINER	Charles Webb FCCA 2 Carisbrooke Gardens Yeovil Somerset TA21 1BU
BANKERS	Natwest 10 East Street Ilminster Somerset TA19 0AA.

Trustees' Report for year ended 31 December 2020

Objectives

The primary aim of the charity is to fulfil the role of a Christian Church in the Martock area and to provide help to others in promoting the Christian faith in the United Kingdom and overseas, and maintaining the upkeep and repair of the fabric of buildings, utilised for charitable purposes.

Martock Christian Fellowship Mission Statement

The following is a list of aspirations that Martock Christian Fellowship (MCF), as a family of people who love God and follow Jesus Christ, both long and pray for.

- To be people for whom God is first, His Word is light and Christ is enough.
- To be a people amongst whom the hurting, the depressed, the frustrated, the lonely, the confused, and the marginalised can find love, acceptance, help, hope, forgiveness, guidance, and encouragement.
- To be a people through whom the Good News of Jesus Christ is shared with as many people as possible, both in and around Martock, as well as further afield.
- To be a people from whom passionate worship is directed towards God, loving encouragement is directed towards one another, and financial help is directed to the needy.
- To be a people in whom the knowledge of God is growing, the love of God is deepening, the gifts of God are developing, and the power of God is living.
- And to be a people with whom lies the responsibility of caring for buildings that many in the community will enjoy visiting and using.

Please note that this list is not exhaustive but is simply a concise statement of what we primarily want to be and do. Neither should any great significance be given to the order of the list, as each of the aspirations are of great importance to us.

Government

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the Charity. New Trustees are recruited and appointed by a majority of existing Trustees.

Trustees' responsibilities

Charity law requires us, as Trustees, to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and its income and expenditure for the year. We are required to

- Make suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that the accounts comply with current statutory requirements and those of the charity's constitution.

Financial Review.

The total income for the full financial year 2022 was £188,853 with a total expenditure during the same period of £169,247. The total expenditure included full employment costs of £30,048 (full-time Associate (retitled from Assistant) Pastor from September 2022, part-time Church Administrator, 2 part-time Cleaners (1 for the Chapel and 1 for the George). An annual retainer of £32,691 for the full-time Pastor.

The Coffee Shop Manager and Barista costs were covered by the Coffee Shop.

The income was made up of £158,998 in the General Fund (of which £28,496 was restricted), £6322 in the Building Fund and £29,855 from Coffee Shop Sales.

The Building Fund expenditure for the year was £4503 being further professional costs associated to the next phase of development of the George and some priority maintenance to the 'Skittle Alley'. No new building work has been started and a revised plan for the next stage of development will be evaluated in 2023. Income for the Fund is expected to drop in 2023 owing to reduced levels of donations.

The Coffee Shop returned its original opening hours after 2 years heavily restricted by Covid. The total cost for the year including the cost of the manager and barista was £28,789. The Coffee Shop raised £1,066 as opposed to a deficit of £2,902 in 2021.

Support for Missionary and Evangelistic work a figure of £15,159 was divided between seven overseas activities. A further £5,760 was given to three UK activities to support their work. Details of these donations are in accordance with the Charity's Constitution. £8175 was given to 'Special' - emergencies such as Ukraine.

Transforming Lives (food bank and community support fund). In 2022 a total of £10,418 was received, and £11,166 was distributed. The loss of £748 was covered by the previous positive balance. The community need for the food bank increased dramatically through 2022 and this trend is expected into 2023.

For 2023 MCF will be reviewing it's financial reporting to improve its operational controls and clarity of presentation.

Review of Activities.

During 2022 MCF was able to return to normal after two years where restrictions had affected our usual activities. We were able to offer our full range of activities as we work towards fulfilling our Mission Statement as set out earlier in the report.

Church Activities

Services at the Chapel have fully re-commenced, although we have continued to use zoom for those members who have been unable to return in person to worship. All of the regular Sunday morning youth activities also fully re-commenced, consisting of the crèche for children age 0 to 3 years, Kidzone for the 4 to 10 age group and lasers for the senior school year groups aged 11-16. An outdoor service was held in the summer as part of our witness to the Martock Community.

On a Friday evening there is bi-weekly bible study for anyone who wishes to further their knowledge and understanding. There has also been another new initiative with a monthly Prayer and Praise evening. This takes place on a Tuesday as part of the house group programme as this is the evening many house groups meet.

Youth Plus, which provides Bible teaching and discipleship for the older children aged 10-17 on a Sunday evening, recommenced. Two members of the Youth groups of the church chose to be baptised. The Friday evening group for church and non-church members (Oasis) also restarted its varied programme of social activities. Many members of the Youth have attended festivals such as the Spree Festival in Devon, New Wine and Spring Harvest.

After a protracted search, an Associate Pastor with responsibility for Youth and Young Families was appointed in Spring, taking up his post in September. The church is grateful for the volunteers who took on the role of pastoring the youth when we were without a pastor. The new Associate Pastor undertook a 'Deep Dive' Strategic Review of the activities and practices of the Fellowship as we look to the future. This was a comprehensive review looking into all aspects of our work both internally and outwardly for the community. One of the initial findings was that we needed to restructure our leadership teams, a process which has begun and should be completed in the following year.

Many church members belong to one of nine house groups, which provide weekly opportunities for bible study and discussion as well as social activities. There is in addition a regular Women's Group who also have an Away Day providing further teaching and fellowship. They also now meet regularly for social activities, support and conversation. Men also have continued to meet on a regular basis over coffee as a forum for discussion and they too hold an annual away day retreat.

Sunbeams, a group for children and parents of preschool age who meet regularly in the Shore room of the Gospel Hall building continued to grow in membership. Parents and children who attend are from a wide range of families in the village and surrounding community.

We are very happy to note the significant increase in the membership of The Boys' Brigade especially with the rise in numbers from those outside the church membership. The Boys' Brigade provides the members with a wide range of indoor and outdoor activities plus a camp in the summer, as well as Christian teaching.

An important part of our work with the youth of the church and the wider community, is supporting with prayer, financial help and practical support the Somerset Christian Camp. Many children from

MCF attend the camp either as campers, or in the case of elder children, as tent leaders. Adults from MCF provide much of the leadership of the camp itself with other adults helping to set up and dismantle the camp. The camp was again blessed with attendance of many non-church youngsters from Martock, as well as many other communities in Somerset.

Young At Heart, a social event for the older members of the fellowship also continues with a programme that is a little more limited than previously. This mainly takes the form of outings and helps people who have little contact with others to make links within the community.

The volunteers from the Pastoral team have kept up their invaluable work in supporting members and others in our community who are experiencing short or long-term difficulties through a change of circumstances, bereavement, ill health, loneliness, and frailty associated with old age. The need for these services continues to increase and we are grateful to our volunteers for the hours they spend providing for these needs.

The Global Missions Team continued to lead our support to a variety of causes and individuals involved in spreading and living out the Gospel in other countries. This work is funded by quarterly collections plus events like the Tear Fund quiz, a social event attended by church and non-church members. Via the Global Mission Team, the church supports organisations that work with communities in difficult circumstances, the persecuted church, plus families and organisations working overseas.

The Elders and Trustees attended a retreat in order to give full and prayerful consideration to matters affecting the spiritual welfare, development and pastoral care of the Fellowship. A women's retreat was held led by a well-known National speaker, Kathy Madavan. As well as members of our Fellowship. It was attended by many others from Churches in the area and we could have

The Puppet team were able to re-start with many new, young members and provided a valuable witness through their performances throughout the year.

Associated activities.

MCF continued to have strong links with other churches in the area. The Parish church in Martock, the United Reform Church in Bower Hinton meet regularly for prayer and swap pulpits once a year. Joint services are held at Easter and for the Women's World Day of Prayer. We also jointly fund for special booklets presented to children as they leave Martock Junior School and share in the cost and distribution of a Christmas card to every household in Martock. Members of the church have taken part with other local church members in a sponsored cycle ride for the Somerset Churches and Chapels Trust.

MCF continues to be a member of The Evangelical Alliance and of Partnership UK.

DBS clearance continues to be kept up to date by our Child Protection Co-ordinator and Recruiters.

Community

Post COVID-19 pandemic and the cost of living crisis continued to create a lot of issues in the local community and Martock Christian Fellowship sustained their effort of helping wherever possible. We continued to support heavily the 'Transforming Lives Fund' which involves providing members of the community who need urgent help with food, other essential items, and sometimes small sums of money as needed. The demand for this work is growing quickly. The church continued to respond to requests passed on from church members and local community organisations with whom we have developed close working relationships. Beyond this practical support we were able to give prayer, time, financial and other resources to those who needed help. Our work in this area continues to be well received in the community, building on the respect and reputation we have in the area for the work that we do.

The coffee shop re-opened fully with a committed group of volunteers who assist the manager in providing high-quality drinks and food within the attractive environment of The George building. The Coffee shop has gained increasing popularity in the community. At the end of the year the coffee shop manager resigned and the search for a new manager began. In the meantime, the Associate Pastor took responsibility for its running along with some of the volunteers.

Relationships continue to be developed with local schools. The regular commitment to take assemblies in the local primary schools continues.

The start of the year saw us continue with work and outreach to the marginalised young people in the Martock area via 'Archies Xtra', a mobile catering unit which is taken to the recreation ground and staffed by volunteers. The aim of this work is to support local vulnerable and disaffected youngsters who often lack parental guidance. After the summer break it was felt that this community activity had run its course and the activity discontinued.

The two buildings that belong to MCF are not only used for Church activities but are available for the local community to book and use. The regular use by groups such as Slimming World, Pilates and the local Foster Group continued as soon as regulations allowed. There is also a steady stream of intermittent use by a number of local groups and organisations including Public Health Nurses, Children's centre meetings and the local constituency MP's Advice Surgery. These bookings demonstrate how important an asset the buildings are to the well-being of the local community.

The Year ahead:

We continue to have a passion to work with the local and wider communities to support where necessary and bring the Good News to as many as possible.

Work continues developing a church plant, the Hamdon Community Church, in a nearby local community. The church is working hard at building relationships with their local community and we will continue to support them in any way possible.

Work will continue to develop a new leadership structure for the Fellowship which will streamline how we work and put less pressure on individuals.

Work will continue with phase 2 of the redevelopment of The George building. Initial plans are being drawn up for this phase and there will be consultation with the membership to ascertain the direction these plans will go. The plans include additional facilities and space in The George to meet the needs of people in our community.

We aim to be open to the people in need in our community and be able to respond as appropriate whether it is through prayer, financial support or practical help.

This report is signed on behalf of the trustees by

Philip Davies (Secretary).

Martock Christian Fellowship Financial Accounts
For the year ending 31 December 2022

Martock Christian Fellowship Independent Financial Report
for the year ending 31 December 2022

I report on the accounts of Martock Christian Fellowship for the year ended 31 December 2022, which are set out on pages 2 to 10.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Ed Coton LTCL AFA/MIPA
TaxAssist Accountants
24 Bridge Street
Taunton
Somerset
TA1 1UB

13th October 2023

Martock Christian Fellowship
Statement of Financial Activities
For the year ending 31 December 2022

	General £	Restricted £	Building £	Total £	2021
Incoming resources					
Donations and collections	76,829	-	-	76,829	101,254
Missionary Work	17,004	24,918	-	41,923	-
Boys Brigade	-	3,578	-	3,578	-
Use of premises	10,296	-	-	10,296	5,951
Tax recoverable	15,391	-	-	15,391	13,997
Building fund gifts	-	-	-	-	12,277
Coffee shop takings	29,855	-	-	29,855	19,467
HCC Fund	1,521	-	-	1,521	-
SSDC Covid grant and other	9,461	-	-	9,461	22,078
Total incoming resources	160,357	28,496	-	188,853	175,024
Resources expended					
Chapel running costs	11,719			11,719	5,366
George running costs	13,914			13,914	14,206
Pastor's remuneration & pastoral expenses	33,596			33,596	33,254
Assistant pastor and youth work expenses	13,023			13,023	12,952
Boys & Girls Brigade	-	5,938		5,938	-
Other Mission & Ministry Expenses	2,870			2,870	-
Other Wages	7,865			7,865	-
Books licences and other expenses	7,310			7,310	18,141
Charitable giving	24,384	14,516		38,900	32,373
Governance costs	821			821	1,301
Coffee Shop	28,789			28,789	22,369
Building project expenses	-		4,503	4,503	962
Total resources expended	144,291	20,454	4,503	169,247	140,924
Transfer between funds				-	-
Net movement in funds	16,066	8,043	-	4,503	19,606
Total funds brought forward	119,747	658	428,150	548,555	514,455
Total funds carried forward	135,813	8,701	423,647	568,161	548,555

Martock Christian Fellowship
Balance sheet
For the year ending 31 December 2022

	General £	Restricted £	Building £	Total £	2021 £
Fixed Assets					
Tangible Assets	8,201	-	350,000	358,201	360,151
Current Assets					
Cash at Bank and in hand	122,360	7,720	73,411	203,490	181,978
Gift aid due but not claimed	4,910	981	236	6,127	5,223
Other Debtors	2,851	-	-	2,851	2,851
Current Liabilities					
Trade Creditors	1,659	-	-	1,659	760
Accruals	850	-	-	850	888
Other Creditors	-	-	-	-	-
Net Current Assets	127,612	8,701	73,647	209,960	188,404
Net Assets	135,813	8,701	423,647	568,161	548,555
Funds of the Charity Unrestricted funds	135,813			135,813	119,747
Restricted income funds (Note 8)		8,701	423,647	432,348	428,808
Total Funds	135,813	8,701	423,647	568,161	548,555

Note 1

Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP FRS 102);
- and with Accounting Standards
- and with the Charities Act

1.2 Change in basis of accounting

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

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2

Accounting policies

INCOMING RESOURCES

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.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts
Volunteer help**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

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

Grants with performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets

These are capitalised if they can be used for more than one year, and cost at least £200. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

Note 3 Analysis of incoming resources

	2022	2021
	£	£
Donations and Collections		
Collections	76,829	70,487
Boys' brigade	3,578	2,874
Transforming lives	17,370	11,180
Missionary offerings	17,004	16,523
Acts 2 Fund	3,851	-
CAP	1,076	-
Youth group offering	-	190
	119,709	101,254
Use of Premises		
Use of Chapel	2,196	1,381
The George use of premises	8,100	4,570
	10,296	5,951
Tax Recoverable		
General fund gift aid	13,163	13,608
Restricted fund gift aid	1,992	-
Building fund gift aid	236	389
	15,391	13,997
Building Fund gifts		
Building fund direct to no 2 account	-	12,277
	-	12,277
Coffee Shop Income		
Coffee shop takings	29,855	19,467
	29,855	19,467
Other Income		
Special gifts	4,192	4,275
Swym trainee donations	745	808
SSDC Covid grant and other income	3,917	16,995
Somerset Camp	1,733	-
Cowen	888	-
HCC Fund	1,521	-
Other Income	606	-
	13,602	22,078

Note 4 Analysis of resources expended	2022 £	2021 £
Chapel running costs		
Maintenance and repairs	2,442	1,532
Cleaner	4,580	734
Heat & lighting	2,124	714
Insurance	2,572	2,310
Water charges	-	76
	11,719	5,366
George running costs		
Maintenance and repairs	2,179	2,173
Cleaner	4,580	5,010
Heat & light	4,475	3,022
Insurance	2,572	2,217
Water charges	-	242
TV Licence	-	159
Telephone	107	1,383
	13,914	14,206
Mission and ministry expenses		
Pastor's Wage	31,916	32,691
Car allowance etc	1,680	563
Assistant pastor	13,023	10,712
Ministry	63	-
Catering	142	-
Speakers expenses	855	820
Local Activities	310	-
Lords Work in GB	1,500	-
Swym trainee	-	1,122
Youth activities	-	1,118
Boys and girls brigade	5,938	3,180
	55,427	50,206
Administration costs		
Other	157	1,142
Depreciation of fixed assets	1,950	1,950
Church	7,865	7,396
Printing, advertising & other office expenses	695	664
Telephone & Data Comms	1,422	-
Minibus	-	1,026
Bank charges	598	-
IT expenses	299	-
Subscriptions	2,188	1,963
	15,175	14,141
Charitable Giving		
Missionary	15,159	6,460
Missionary Work Overseas		525
Transforming lives	11,166	-
CAP	960	-
Acts 2	140	-
Somerset camp	2,250	-
SWYM	1,050	-
Special	8,175	13,380
	38,900	20,365
Governance costs		
Accountancy	821	885
Employers		416
	821	1,301
Coffee Shop		
Coffee shop expenses	28,789	22,369
Building project exp.		
Building Project expenses	4,503	962

Note 5 Details of certain items of expenditure

5.1 Trustee Expenses

	2022	2021
Number of trustees who were paid expenses	-	-
Nature of the expenses	Reimbursement of church expenses paid with trustees funds	

5.2 Fees for examination or audit of the accounts

	2022	2021
Independent examiner's or auditors' fees	821	885
Other fees	-	-
(for example: payroll administration, advice, consultancy, accountancy services) paid to the independent examiner or auditor		

Note 6 Paid Employees

6.1 Staff Costs

Gross wages, salaries and benefits in kind	<u>61,960</u>	<u>60,655</u>
Total staff costs	<u>61,960</u>	<u>60,655</u>

6.2 Average number of full-time equivalent employees in the year

	2022	2021
The parts of the charity in which the employees work		
Charitable Activities	3	3
Governance	2	2
Other	<u>2</u>	<u>2</u>
Total	<u>7</u>	<u>7</u>

Note 7 Tangible fixed assets

7.1 Cost or valuation

	Land & Buildings	Fixtures & Equipment	Total
	£	£	£
Balance brought forward	350,000	56,122	406,122
Additions	-	-	-
Balance carried forward	350,000	56,122	406,122

7.2 Accumulated depreciation and impairment provisions

	Straight Line 0% per annum	Straight Line 12½%/25% per annum	
Balance brought forward	-	45,971	45,971
Depreciation charge for year	-	1,950	1,950
Balance carried forward	-	47,921	45,971

7.3 Net book value

Brought forward	350,000	10,151	360,151
Carried forward	350,000	8,201	360,151

Note 8 Endowment and restricted income funds

Missionary Fund
Youth Fund
Building Fund

Restricted fund
Designated fund
Designated fund

8.2 Movements of major funds

Fund names	Fund bal B/forward	Incoming	Outgoing	Transfers	Fund bal C/Forward
	£	£	£	£	£
General	119,747	160,357	144,291	-	135,813
Missionary	658	28,496	20,454	-	8,701
Youth Fund	-	-	-	-	-
Building	428,150	-	4,503	-	423,647
Total Funds	548,555	188,853	169,247	-	568,161

Note 9 Further analysis of resources expended

9.1 Speaker expenses

	2022	2021
Mike Strange		210
David Herring		220
Soloman Nathaniel		100
Richard Coles		90
Ian Carr		110
Doug Barnett		90
G Verwer		
	855	820

9.2 Missionary Work - UK

	2022	2021
Barnabas fund	-	3,850
Transorming Lives	11,166	12,008
ACTS 2	140	-
CAP	960	960
Counties Work Somerset	-	1,500
Somerset Christian Camps	2,250	4,000
	14,516	22,318

Martock Christian Fellowship Financial Accounts
For the year ending 31 December 2022

Martock Christian Fellowship Independent Financial Report
for the year ending 31 December 2022

I report on the accounts of Martock Christian Fellowship for the year ended 31 December 2022, which are set out on pages 2 to 10.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Ed Coton LTCL AFA/MIPA
TaxAssist Accountants
24 Bridge Street
Taunton
Somerset
TA1 1UB

13th October 2023

Martock Christian Fellowship
Statement of Financial Activities
For the year ending 31 December 2022

	General £	Restricted £	Building £	Total £	2021
Incoming resources					
Donations and collections	76,829	-	-	76,829	101,254
Missionary Work	17,004	24,918	-	41,923	-
Boys Brigade	-	3,578	-	3,578	-
Use of premises	10,296	-	-	10,296	5,951
Tax recoverable	15,391	-	-	15,391	13,997
Building fund gifts	-	-	-	-	12,277
Coffee shop takings	29,855	-	-	29,855	19,467
HCC Fund	1,521	-	-	1,521	-
SSDC Covid grant and other	9,461	-	-	9,461	22,078
Total incoming resources	160,357	28,496	-	188,853	175,024
Resources expended					
Chapel running costs	11,719			11,719	5,366
George running costs	13,914			13,914	14,206
Pastor's remuneration & pastoral expenses	33,596			33,596	33,254
Assistant pastor and youth work expenses	13,023			13,023	12,952
Boys & Girls Brigade	-	5,938		5,938	-
Other Mission & Ministry Expenses	2,870			2,870	-
Other Wages	7,865			7,865	-
Books licences and other expenses	7,310			7,310	18,141
Charitable giving	24,384	14,516		38,900	32,373
Governance costs	821			821	1,301
Coffee Shop	28,789			28,789	22,369
Building project expenses	-		4,503	4,503	962
Total resources expended	144,291	20,454	4,503	169,247	140,924
Transfer between funds				-	-
Net movement in funds	16,066	8,043	-	4,503	19,606
Total funds brought forward	119,747	658	428,150	548,555	514,455
Total funds carried forward	135,813	8,701	423,647	568,161	548,555

Martock Christian Fellowship
Balance sheet
For the year ending 31 December 2022

	General £	Restricted £	Building £	Total £	2021 £
Fixed Assets					
Tangible Assets	8,201	-	350,000	358,201	360,151
Current Assets					
Cash at Bank and in hand	122,360	7,720	73,411	203,490	181,978
Gift aid due but not claimed	4,910	981	236	6,127	5,223
Other Debtors	2,851	-	-	2,851	2,851
Current Liabilities					
Trade Creditors	1,659	-	-	1,659	760
Accruals	850	-	-	850	888
Other Creditors	-	-	-	-	-
Net Current Assets	127,612	8,701	73,647	209,960	188,404
Net Assets	135,813	8,701	423,647	568,161	548,555
Funds of the Charity Unrestricted funds	135,813			135,813	119,747
Restricted income funds (Note 8)		8,701	423,647	432,348	428,808
Total Funds	135,813	8,701	423,647	568,161	548,555

Note 1

Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP FRS 102);
- and with Accounting Standards
- and with the Charities Act

1.2 Change in basis of accounting

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

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2

Accounting policies

INCOMING RESOURCES

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.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts
Volunteer help**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

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

Grants with performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets

These are capitalised if they can be used for more than one year, and cost at least £200. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

Note 3 Analysis of incoming resources

	2022	2021
	£	£
Donations and Collections		
Collections	76,829	70,487
Boys' brigade	3,578	2,874
Transforming lives	17,370	11,180
Missionary offerings	17,004	16,523
Acts 2 Fund	3,851	-
CAP	1,076	-
Youth group offering	-	190
	119,709	101,254
Use of Premises		
Use of Chapel	2,196	1,381
The George use of premises	8,100	4,570
	10,296	5,951
Tax Recoverable		
General fund gift aid	13,163	13,608
Restricted fund gift aid	1,992	-
Building fund gift aid	236	389
	15,391	13,997
Building Fund gifts		
Building fund direct to no 2 account	-	12,277
	-	12,277
Coffee Shop Income		
Coffee shop takings	29,855	19,467
	29,855	19,467
Other Income		
Special gifts	4,192	4,275
Swym trainee donations	745	808
SSDC Covid grant and other income	3,917	16,995
Somerset Camp	1,733	-
Cowen	888	-
HCC Fund	1,521	-
Other Income	606	-
	13,602	22,078

Note 4 Analysis of resources expended	2022 £	2021 £
Chapel running costs		
Maintenance and repairs	2,442	1,532
Cleaner	4,580	734
Heat & lighting	2,124	714
Insurance	2,572	2,310
Water charges	-	76
	11,719	5,366
George running costs		
Maintenance and repairs	2,179	2,173
Cleaner	4,580	5,010
Heat & light	4,475	3,022
Insurance	2,572	2,217
Water charges	-	242
TV Licence	-	159
Telephone	107	1,383
	13,914	14,206
Mission and ministry expenses		
Pastor's Wage	31,916	32,691
Car allowance etc	1,680	563
Assistant pastor	13,023	10,712
Ministry	63	-
Catering	142	-
Speakers expenses	855	820
Local Activities	310	-
Lords Work in GB	1,500	-
Swym trainee	-	1,122
Youth activities	-	1,118
Boys and girls brigade	5,938	3,180
	55,427	50,206
Administration costs		
Other	157	1,142
Depreciation of fixed assets	1,950	1,950
Church	7,865	7,396
Printing, advertising & other office expenses	695	664
Telephone & Data Comms	1,422	-
Minibus	-	1,026
Bank charges	598	-
IT expenses	299	-
Subscriptions	2,188	1,963
	15,175	14,141
Charitable Giving		
Missionary	15,159	6,460
Missionary Work Overseas		525
Transforming lives	11,166	-
CAP	960	-
Acts 2	140	-
Somerset camp	2,250	-
SWYM	1,050	-
Special	8,175	13,380
	38,900	20,365
Governance costs		
Accountancy	821	885
Employers		416
	821	1,301
Coffee Shop		
Coffee shop expenses	28,789	22,369
Building project exp.		
Building Project expenses	4,503	962

Note 5 Details of certain items of expenditure

5.1 Trustee Expenses

	2022	2021
Number of trustees who were paid expenses	-	-
Nature of the expenses	Reimbursement of church expenses paid with trustees funds	

5.2 Fees for examination or audit of the accounts

	2022	2021
Independent examiner's or auditors' fees	821	885
Other fees	-	-
(for example: payroll administration, advice, consultancy, accountancy services) paid to the independent examiner or auditor		

Note 6 Paid Employees

6.1 Staff Costs

Gross wages, salaries and benefits in kind	<u>61,960</u>	<u>60,655</u>
Total staff costs	<u>61,960</u>	<u>60,655</u>

6.2 Average number of full-time equivalent employees in the year

	2022	2021
The parts of the charity in which the employees work		
Charitable Activities	3	3
Governance	2	2
Other	<u>2</u>	<u>2</u>
Total	<u>7</u>	<u>7</u>

Note 7 Tangible fixed assets

7.1 Cost or valuation

	Land & Buildings	Fixtures & Equipment	Total
	£	£	£
Balance brought forward	350,000	56,122	406,122
Additions	-	-	-
Balance carried forward	350,000	56,122	406,122

7.2 Accumulated depreciation and impairment provisions

	Straight Line 0% per annum	Straight Line 12½%/25% per annum	
Balance brought forward	-	45,971	45,971
Depreciation charge for year	-	1,950	1,950
Balance carried forward	-	47,921	45,971

7.3 Net book value

Brought forward	350,000	10,151	360,151
Carried forward	350,000	8,201	360,151

Note 8 Endowment and restricted income funds

Missionary Fund
Youth Fund
Building Fund

Restricted fund
Designated fund
Designated fund

8.2 Movements of major funds

Fund names	Fund bal B/forward	Incoming	Outgoing	Transfers	Fund bal C/Forward
	£	£	£	£	£
General	119,747	160,357	144,291	-	135,813
Missionary	658	28,496	20,454	-	8,701
Youth Fund	-	-	-	-	-
Building	428,150	-	4,503	-	423,647
Total Funds	548,555	188,853	169,247	-	568,161

Note 9 Further analysis of resources expended

9.1 Speaker expenses

	2022	2021
Mike Strange		210
David Herring		220
Soloman Nathaniel		100
Richard Coles		90
Ian Carr		110
Doug Barnett		90
G Verwer		
	855	820

9.2 Missionary Work - UK

	2022	2021
Barnabas fund	-	3,850
Transorming Lives	11,166	12,008
ACTS 2	140	-
CAP	960	960
Counties Work Somerset	-	1,500
Somerset Christian Camps	2,250	4,000
	14,516	22,318

Accounts

MARTOCK CHRISTIAN FELLOWSHIP

TRUSTEES REPORT

CIO INFORMATION

STATUS	Martock Christian Fellowship Charity Registration Number 1168712
TRUSTEES	Trevor Greenhill (Chairman) Philip Davies (Secretary) Richard Gibney (Policies and procedures) Michelle Greenhill (HR and Employment) Phil Reed (Leadership Team representative, Fabric & Buildings) Jerry Slade (Leadership Team representative)
LEADERSHIP TEAM	Chris Spracklen (Pastor) Dave Sinclair (Youth Pastor) Jan Clarke Tim Clarke Pippa Davies Akin George Trevor Goss Phil Reed Jerry Slade Sarah Slade
REGISTERED ADDRESS	Martock Christian Fellowship Church Street Martock Somerset TA12 6JL
ADMINSITRATOR	Naomi Sherriff
INDEPENDENT EXAMINER	Charles Webb FCCA 2 Carisbrooke Gardens Yeovil Somerset TA21 1BU
BANKERS	Natwest 10 East Street Ilminster Somerset TA19 0AA.

.MARTOCK CHRISTIAN FELLOWSHIP

Trustees' Report for year ended 31 December 2020

Objectives

The primary aim of the charity is to fulfil the role of a Christian Church in the Martock area and to provide help to others in promoting the Christian faith in the United Kingdom and overseas, and maintaining the upkeep and repair of the fabric of buildings, utilised for charitable purposes.

Martock Christian Fellowship Mission Statement

The following is a list of aspirations that Martock Christian Fellowship (MCF), as a family of people who love God and follow Jesus Christ, both long and pray for.

- To be people for whom God is first, His Word is light and Christ is enough.
- To be a people amongst whom the hurting, the depressed, the frustrated, the lonely, the confused, and the marginalised can find love, acceptance, help, hope, forgiveness, guidance, and encouragement.
- To be a people through whom the Good News of Jesus Christ is shared with as many people as possible, both in and around Martock, as well as further afield.
- To be a people from whom passionate worship is directed towards God, loving encouragement is directed towards one another, and financial help is directed to the needy.
- To be a people in whom the knowledge of God is growing, the love of God is deepening, the gifts of God are developing, and the power of God is living.
- And to be a people with whom lies the responsibility of caring for buildings that many in the community will enjoy visiting and using.

Please note that this list is not exhaustive but is simply a concise statement of what we primarily want to be and do. Neither should any great significance be given to the order of the list, as each of the aspirations are of great importance to us.

Government

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the Charity. New Trustees are recruited and appointed by a majority of existing Trustees.

Trustees responsibilities

Charity law requires us, as Trustees, to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and its income and expenditure for the year. We are required to

- Make suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that the accounts comply with current statutory requirements and those of the charity's constitution.

Financial Review.

The total income for the full financial year 2021 was £175,024 with a total expenditure during the same period of £140,924. The total expenditure included full employment costs of £27,964 (full-time Youth Pastor until June 2021, part-time Church Administrator, part-time Cleaner, Coffee shop manageress and barista) and an annual retainer of £32,691 for the full-time Pastor.

The income was made up of £143,280 in the General Fund (of which £20,798 was restricted), £12,277 in the Building Fund and £19,467 in the Coffee Shop.

The Building Fund expenditure for the year was £962 being professional costs associated to the next phase of development of the George. This is ongoing and no formal timetable for the implementation of the development has yet been agreed. No building work took place on this phase of the development.

The Coffee Shop re-opened after the Covid restrictions, initially with restricted hours. The total cost for the year including the cost of the the manageress and barista was £22,369. The coffee shop incurred a deficit of £2,902 due to the restricted opening hours, but is expected to return to a positive figure in the next financial year.

In support of Missionary and Evangelistic work a figure of £13,380 was divided between seven overseas activities. A further £6,460 was given to three UK activities to support their work. Details of these donations are in accordance with the Charity's Constitution.

In 2018 a fund was set up to help with local needs (called Transforming Lives). In 2021 a total of £11,305 was received, and £12,008 was distributed. There is a balance carried forward of £6,577. This is ongoing and is continuing to increase

Review of Activities.

Church Activities

During 20-21, MCF activities gradually re-started as government Covid-19 restrictions were lifted. The period of restrictions due to the Covid lockdown had meant that much of the way MCF was able to operate had changed and it was clear it was going to be sometime before activities returned to normal, but by the end of the year significant progress had been made to return to normal practices.

Services at the start of the year continued to be held via zoom but once restrictions on meeting were lifted, then services in the chapel began to re-commence. In order to accommodate the members of the congregation who did not wish to return to communal gatherings, services were held both in the chapel and via zoom. Because many were still choosing to worship at home, there was no need for the second service in The George nor the early morning café worship so services began in the chapel only. Services were also only held in the morning. A lot of effort has been made to ensure that the gospel hall was kept safe for the members. Hand sanitation containers were provided throughout the building, initially there was a one-way system to enter and exit the building, and chairs were spread out to ensure that people were socially distanced. As regulations relaxed, we were able to also ease some of our regulations and the services returned with a little more normality. Because so many people were using zoom, considerable efforts were made to improve the sound system so that people at home were able to have a good experience.

All of the regular Sunday morning youth activities also restarted, consisting of the crèche for children age 0 to 3 years, Kidzone for the 4 to 10 age group and lasers for the senior school year groups aged 11 to 16.

Youth Plus, which provides Bible teaching and discipleship for the older children on a Sunday evening, recommenced, initially in two groups one for the 10 to 13-year-olds and one for the 14 to 18-year-olds. Eventually the two groups combined. The Friday evening group for church and non-church members (Oasis) also recommenced its activities.

The Youth Pastor of the church left his post in May. The search for his successor was long and protracted and a replacement had still not been found by the end of the year. This has necessitated this paid job being undertaken by volunteers and we are grateful for the tremendous efforts they put in during this time to ensure that youth activities were able to continue as normal.

The house groups which provide weekly opportunities for Bible study and discussion as well as social activities, also recommenced. Some groups began to meet face-to-face with some continuing to meet on zoom.

Another activity which re-started was Sunbeams, a group for children and parents of preschool age who meet regularly in the Shore room of the Gospel Hall building. The value of the work was shown by the number of parents from the local community who went back to join in with these activities.

Young At Heart, a monthly social event for the older members of the fellowship also began to meet again, although the programme was initially more limited than previously.

The Boys brigade were able to continue with their activities when regulations allowed. The Boys Brigade continues to be well attended by young people both from within and outside the church membership. Unfortunately, the Girl's Brigade has not re-started; the previous leader had started a new job and it was not possible to find a replacement leader.

The Global Missions Team continued to lead our support to a variety of causes and individuals involved in spreading and living out the Gospel in other countries. This work continued to support organisations that work with communities in difficult circumstances, the persecuted church, plus families and organisations working overseas. The quarterly collections were able to continue throughout the year. Other events, such as the annual Tear Fund quiz and fellowship meal were still not possible to hold but it is hoped that they will be held in the following year.

Retreats including one for the leadership team and trustees were able to be held in person again.

The Puppet team were able to re-start with many new, young members and provided a valuable witness through their performances throughout the year.

The volunteers from the Pastoral team continued their invaluable work in supporting members and others in our community who experienced difficulties through the continuation of the pandemic and the long-term consequences it had on people's lives. Despite the easing of restrictions, the need for these services continues to increase and we are grateful to our volunteers for the hours they spend providing for these needs.

Associated activities.

MCF continued to have strong links with other churches in the area. The Parish Church in Martock has a new Vicar and this has helped us to develop even stronger and closer links.

Gradually, as the year progressed, we were able to get back to our normal community links.

MCF continues to be a member of The Evangelical Alliance and of Partnership UK.

DBS clearance continues to be kept up to date by our Child Protection Co-ordinator and Recruiters as some aspects of our youth work were able to continue as an essential service.

Community

At the start of 2021, the COVID-19 pandemic was continuing to create a lot of issues in the local community and Martock Christian Fellowship continued to put a lot of effort into helping wherever possible. We continued to support heavily the 'Transforming Lives Fund' which involves providing members of the community who need urgent help with food, other essential items, and sometimes small sums of money as needed. The church continued to respond to requests passed on from church members and local community organisations with whom we have developed close working relationships. Beyond this practical support we were able to give prayer, time, financial and other resources to those who needed help. Our work in this area continues to be well received in the community, building on the respect and reputation we have in the area for the work that we do.

The coffee shop was able to re-open, initially for short periods of time and with a slightly restricted menu and with reduced staffing to the relatively small space and the distancing between people needed. It continues to have a committed group of volunteers who assist the manager in providing high-quality drinks and food within the attractive environment of The George building. The Coffee shop has changed its assistant manager.

Relationships continue to be developed with local schools. The regular commitment to take assemblies in the local primary schools re-commenced, initially via zoom and then in person by the Pastor and one of the Kidzone Leaders.

Marginalised young people in the Martock area continue to be supported by Archies Xtra when it restarted partway through the year. This work involves using a mobile catering unit which is taken to the recreation ground and staffed by volunteers. The aim of this work is to support local vulnerable and disaffected youngsters who often lack parental guidance.

The work of one of our members to provide repaired and updated laptops to local families continued although at a less hectic pace. There was less demand from schools and local families towards the latter half of the year and so the refurbished laptops were used to support refugee families in Yeovil.

The two buildings that belong to MCF are not only used for Church activities but are available for the local community to book and use. The regular use by groups such as Slimming World, Pilates and the local Foster Group continued as soon as regulations allowed. There is also a steady stream of intermittent use by a number of local groups and organisations including Public Health Nurses, Children's centre meetings and the local constituency MP's Advice Surgery. These bookings demonstrate how an important an asset the buildings are to the well-being of the local community.

The Year ahead:

We continue to have a passion to work with the local and wider communities to support where necessary and bring the Good News to as many as possible.

Work continues on developing a church plant in the local community. The church has now begun its community activities and we will continue to support them in any way possible.

Work will continue with phase 2 of the redevelopment of The George building. Initial plans are being drawn up for this phase and there will be consultation with the membership to ascertain the direction these plans will go. The plans include additional facilities and space in The George to meet the needs of people in our community.

We aim to be open to the people in need in our community and be able to respond as appropriate whether it is through prayer, financial support or practical help.

This report is signed on behalf of the trustees by

P Davies (Secretary)

A Starmer (Treasurer)

Martock Christian Fellowship
Financial Accounts
For the year ending 31 December 2021

C L Webb Ltd
Certified Chartered Accountants
203 Filwood Business Park
Bristol
BS4 5RT

Martock Christian Fellowship
Independant Financial Report
For the year ending 31 December 2021

I report on the accounts of Martock Christian Fellowship for the year ended 31 December 2021, which are set out on pages 2 to 10.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Charles Webb FCCA
203 Filwood Business Park
Bristol
BS4 5RT

19/12/2022

Martock Christian Fellowship
Statement of Financial Activities
For the year ending 31 December 2021

	From	01-Jan-21	To	31-Dec-21	
	From	01-Jan-20	To	31-Dec-20	
	General	Restricted	Building	Total	2020
	£	£	£	£	£
Incoming resources					
Donations and collections	84,731	16,523	-	101,254	114,447
Use of premises	5,951	-	-	5,951	2,986
Tax recoverable	13,608	-	389	13,997	20,289
Building fund gifts	-	-	12,277	12,277	10,158
Coffee shop takings	19,467	-	-	19,467	8,091
SSDC Covid grant and other income	17,803	4,275	-	22,078	32,362
Total incoming resources	141,560	20,798	12,666	175,024	188,333
Resources expended					
Chapple running costs	5,366	-	-	5,366	23,552
George running costs	14,206	-	-	14,206	15,720
Pastor's remuneration & pastoral expenses	33,254	-	-	33,254	32,141
Youth pastor and youth work expenses	10,712	2,240	-	12,952	31,357
Books licences and other expenses	18,141	-	-	18,141	16,686
Charitable giving	18,468	13,905	-	32,373	29,243
Governance costs	1,301	-	-	1,301	2,011
Coffee Shop	22,369	-	-	22,369	17,736
Building project exp.	-	-	962	962	10,590
Total resources expended	123,817	16,145	962	140,924	179,036
Transfer between funds	5,476	(5,477)	1		
Net movement in funds	23,219	(824)	11,705	34,100	9,297
Total funds brought forward	96,528	1,482	416,445	514,455	505,158
Total funds carried forward	119,747	658	428,150	548,555	514,455

Martock Christian Fellowship

Balance sheet

For the year ending 31 December 2021

	General	Restricted	Building	Total	2020
	£	£	£	£	£
Fixed Assets					
Tangible Assets	10,151	-	350,000	360,151	355,277
Current Assets					
Cash at Bank and in hand	104,481	-	77,497	181,978	152,610
Gift aid due but not claimed	3,912	658	653	5,223	5,587
Other Debtors	2,851	-	-	2,851	3,024
Current Liabilities					
Trade Creditors	760	-	-	760	-
Accruals	888	-	-	888	1,795
Other Creditors	-	-	-	-	248
Net Current Assets	109,596	658	78,150	188,404	159,178
Net Assets	119,747	658	428,150	548,555	514,455
Funds of the Charity					
Unrestricted funds	119,747			119,747	96,528
Restricted income funds (Note 8)		658	428,150	428,808	417,927
Total Funds	119,747	658	428,150	548,555	514,455

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP FRS 102);
- and with Accounting Standards
- and with the Charities Act.

1.2 Change in basis of accounting

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

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting policies

INCOMING RESOURCES

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.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance condition	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £200. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

Note 3**Analysis of incoming resources**

	2021	2020
	£	£
Donations and Collections		
Collections	70,487	76,179
Boys' brigade	2,874	3,326
Away w/e donations	-	3,855
Transforming lives	11,180	20,116
Missionary offerings	16,523	10,741
Youth group offering	190	230
	101,254	114,447
Use of Premises		
Use of premises	1,381	1,349
The george use of premises	4,570	1,637
	5,951	2,986
Tax Recoverable		
General fund gift aid	13,608	18,559
Building fund gift aid	389	1,730
	13,997	20,289
Building Fund gifts		
Building fund direct to no 2 account	12,277	10,158
	12,277	10,158
Coffee Shop Income		
Coffee shop takings	19,467	8,091
	19,467	8,091
Other Income		
Special gifts	4,275	8,855
Swym trainee donations	808	-
SSDC Covid grant and other income	16,995	22,505
Coffee Shop contribution to George expenses	-	1,002
	22,078	32,362

Note 4	Analysis of resources expended	2021	2020
		£	£
Chaple running costs			
	Maintenance and repairs	1,532	19,005
	Cleaner	734	1,050
	Heat & lighting	714	910
	Insurance	2,310	2,494
	Water charges	76	93
		5,366	23,552
George running costs			
	Maintenance and repairs	2,173	1,876
	Cleaner	5,010	6,590
	Heat & light	3,022	2,930
	Insurance	2,217	1,959
	Water charges	242	258
	Tv Licence	159	158
	Telephone	1,383	1,949
		14,206	15,720
Pastor's remuneration & pastoral expenses			
	Local worker	32,691	31,691
	Car allowance etc	563	450
		33,254	32,141
Youth pastor and youth work expenses			
	Youth pastor	10,712	25,429
	Swym trainee	1,122	4,700
	Youth activities	1,118	1,228
		12,952	31,357
Books licences and other expenses			
	Other expenses	1,142	1,821
	Depreciation of fixed assets	1,950	1,731
	Speakers expenses	820	785
	Boys and girls brigade	3,180	3,394
	Catering	-	64
	Church administrator	7,396	5,373
	Software, printing, advertising & other office expenses	664	226
	Minibus running costs	1,026	1,089
	Subscriptions	1,963	2,203
		18,141	16,686
Charitable Giving			
	Other evangelical work	6,460	2,460
	Transforming lives	12,008	12,836
	Special gift payments	525	2,578
	Lord's work overseas	13,380	11,369
		32,373	29,243
Governance costs			
	Accountancy	885	982
	Employers pensions	416	1,029
		1,301	2,011
Coffee Shop			
	Coffee chop expenses	22,369	17,736
Building project exp.			
	Building project exp.	962	10,590

Note 5 **Details of certain items of expenditure****5.1 Trustee expenses**

	2021
Number of trustees who were paid expenses	<u>0</u>
Nature of the expenses	Reimbursement of expenses church expenses paid with trustees funds

5.2 Fees for examination or audit of the accounts

	2021
	£
Independent examiner's or auditors' fees for reporting on the accounts	<u>885</u>
Other fees (for example: payroll administration, advice, consultancy, accountancy services) paid to the independent examiner or auditor	

Note 6 **Paid employees****6.1 Staff Costs**

	2021	2020
	£	£
Gross wages, salaries and benefits in kind	60,655	77,823
Total staff costs	<u>60,655</u>	<u>77,823</u>

6.2 Average number of full-time equivalent employees in the year

	2021	2020
The parts of the charity in which the employees work		
Charitable Activities	3	3
Governance	2	2
Other	<u>2</u>	<u>1</u>
Total	<u>7</u>	<u>6</u>

Note 7 Tangible fixed assets**7.1 Cost or valuation**

Balance brought forward
Additions
Revaluations
Disposals
Transfers *
Balance carried forward

Other land & buildings	Fixtures and equipment	Total
£	£	£
350000	49298	399298
0	6824	6823
0	0	0
0	0	0
0	0	0
350000	56122	406121

7.2 Accumulated depreciation and impairment provisions

Balance brought forward
Depreciation charge for year
Impairment provisions
Revaluations
Disposals
Transfers*
Balance carried forward

Straight Line 0% per annum	Straight Line 12.5%/25% per annum	
0	44021	44021
0	1950	1950
0	0	0
0	0	0
0	0	0
0	0	0
0	45971	45971

7.3 Net book value

Brought forward
Carried forward

350000	5277	355277
350000	10151	360151

7.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

Note 8 Endowment and restricted income funds**8.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R
Missionary fund	R
Youth fund	R
Building fund	R

8.2 Movements of major funds

Fund names	Fund bal B/forward	Incoming	Outgoing	Transfers	Gains and Losses	Fund bal C/Forward
	£	£	£	£	£	£
General	96528	141560	123817	5476	0	119747
Missionary	1482	17924	12965	-5783	0	658
Youth Fund	0	2874	3180	306	0	0
Building	416445	12666	962	1	0	428150
Total Funds	514455	175024	140924	0	0	548555

Note 9 Further analysis of resources expended**9.1 Speaker expenses**

	2021	2020
Mike Strange (2021: 2 Sundays, 2020: 2 Sundays)	210	200
David Herring (2021: 2 Sundays, 2020: 2 Sundays)	220	175
Soloman Nathaniel (2021: 1 Sunday, 2020: 1 Sunday)	100	90
Richard Coles (2021 1 Sunday, 2020 1 Sunday)	90	90
Ian Carr	110	
Doug Barnett (2021: 1 Sunday, 2020: 1 Sunday)	90	130
G Verwer		100
	820	785

9.2 Lords Work overseas and Great Britain

	2021	2020
Barnabas fund	3850	2240
CAP	960	960
Counties Work Somerset	1500	1500
Hope Now	1400	1130
India Project	1855	2150
Leporasy mission	1720	1475
M.A.F	1425	1130
Somerset Christian Camps	4000	
Wadsworth Family	1570	2020
Brother Abraham Alexander		94
Tearfund	1560	1130
	19840	13829

Martock Christian Fellowship
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Basis of independent examiner's report

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Martock Christian Fellowship
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Total funds carried forward	119,747	658	428,150	548,555	514,455

Martock Christian Fellowship

Balance sheet

For the year ending 31 December 2021

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	£	£	£	£	£
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Tangible Assets	10,151	-	350,000	360,151	355,277
Current Assets					
Cash at Bank and in hand	104,481	-	77,497	181,978	152,610
Gift aid due but not claimed	3,912	658	653	5,223	5,587
Other Debtors	2,851	-	-	2,851	3,024
Current Liabilities					
Trade Creditors	760	-	-	760	-
Accruals	888	-	-	888	1,795
Other Creditors	-	-	-	-	248
Net Current Assets	109,596	658	78,150	188,404	159,178
Net Assets	119,747	658	428,150	548,555	514,455
Funds of the Charity					
Unrestricted funds	119,747			119,747	96,528
Restricted income funds (Note 8)		658	428,150	428,808	417,927
Total Funds	119,747	658	428,150	548,555	514,455

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP FRS 102);
- and with Accounting Standards
- and with the Charities Act.

1.2 Change in basis of accounting

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

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting policies

INCOMING RESOURCES

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.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance condition	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £200. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

Note 3**Analysis of incoming resources**

	2021	2020
	£	£
Donations and Collections		
Collections	70,487	76,179
Boys' brigade	2,874	3,326
Away w/e donations	-	3,855
Transforming lives	11,180	20,116
Missionary offerings	16,523	10,741
Youth group offering	190	230
	101,254	114,447
Use of Premises		
Use of premises	1,381	1,349
The george use of premises	4,570	1,637
	5,951	2,986
Tax Recoverable		
General fund gift aid	13,608	18,559
Building fund gift aid	389	1,730
	13,997	20,289
Building Fund gifts		
Building fund direct to no 2 account	12,277	10,158
	12,277	10,158
Coffee Shop Income		
Coffee shop takings	19,467	8,091
	19,467	8,091
Other Income		
Special gifts	4,275	8,855
Swym trainee donations	808	-
SSDC Covid grant and other income	16,995	22,505
Coffee Shop contribution to George expenses	-	1,002
	22,078	32,362

Note 4	Analysis of resources expended	2021	2020
		£	£
	Chaple running costs		
	Maintenance and repairs	1,532	19,005
	Cleaner	734	1,050
	Heat & lighting	714	910
	Insurance	2,310	2,494
	Water charges	76	93
		5,366	23,552
	George running costs		
	Maintenance and repairs	2,173	1,876
	Cleaner	5,010	6,590
	Heat & light	3,022	2,930
	Insurance	2,217	1,959
	Water charges	242	258
	Tv Licence	159	158
	Telephone	1,383	1,949
		14,206	15,720
	Pastor's remuneration & pastoral expenses		
	Local worker	32,691	31,691
	Car allowance etc	563	450
		33,254	32,141
	Youth pastor and youth work expenses		
	Youth pastor	10,712	25,429
	Swym trainee	1,122	4,700
	Youth activities	1,118	1,228
		12,952	31,357
	Books licences and other expenses		
	Other expenses	1,142	1,821
	Depreciation of fixed assets	1,950	1,731
	Speakers expenses	820	785
	Boys and girls brigade	3,180	3,394
	Catering	-	64
	Church administrator	7,396	5,373
	Software, printing, advertising & other office expenses	664	226
	Minibus running costs	1,026	1,089
	Subscriptions	1,963	2,203
		18,141	16,686
	Charitable Giving		
	Other evangelical work	6,460	2,460
	Transforming lives	12,008	12,836
	Special gift payments	525	2,578
	Lord's work overseas	13,380	11,369
		32,373	29,243
	Governance costs		
	Accountancy	885	982
	Employers pensions	416	1,029
		1,301	2,011
	Coffee Shop		
	Coffee chop expenses	22,369	17,736
	Building project exp.		
	Building project exp.	962	10,590

Note 5 **Details of certain items of expenditure****5.1 Trustee expenses**

	2021
Number of trustees who were paid expenses	0
Nature of the expenses	Reimbursement of expenses church expenses paid with trustees funds

5.2 Fees for examination or audit of the accounts

	2021
	£
Independent examiner's or auditors' fees for reporting on the accounts	885
Other fees (for example: payroll administration, advice, consultancy, accountancy services) paid to the independent examiner or auditor	

Note 6 **Paid employees****6.1 Staff Costs**

	2021	2020
	£	£
Gross wages, salaries and benefits in kind	60,655	77,823
Total staff costs	60,655	77,823

6.2 Average number of full-time equivalent employees in the year

	2021	2020
The parts of the charity in which the employees work		
Charitable Activities	3	3
Governance	2	2
Other	2	1
Total	7	6

Note 7 Tangible fixed assets**7.1 Cost or valuation**

Balance brought forward
Additions
Revaluations
Disposals
Transfers *
Balance carried forward

Other land & buildings	Fixtures and equipment	Total
£	£	£
350000	49298	399298
0	6824	6823
0	0	0
0	0	0
0	0	0
350000	56122	406121

7.2 Accumulated depreciation and impairment provisions

Balance brought forward
Depreciation charge for year
Impairment provisions
Revaluations
Disposals
Transfers*
Balance carried forward

Straight Line 0% per annum	Straight Line 12.5%/25% per annum	
0	44021	44021
0	1950	1950
0	0	0
0	0	0
0	0	0
0	0	0
0	45971	45971

7.3 Net book value

Brought forward
Carried forward

350000	5277	355277
350000	10151	360151

7.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

Note 8 Endowment and restricted income funds**8.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R
Missionary fund	R
Youth fund	R
Building fund	R

8.2 Movements of major funds

Fund names	Fund bal B/forward	Incoming	Outgoing	Transfers	Gains and Losses	Fund bal C/Forward
	£	£	£	£	£	£
General	96528	141560	123817	5476	0	119747
Missionary	1482	17924	12965	-5783	0	658
Youth Fund	0	2874	3180	306	0	0
Building	416445	12666	962	1	0	428150
Total Funds	514455	175024	140924	0	0	548555

Note 9 Further analysis of resources expended**9.1 Speaker expenses**

	2021	2020
Mike Strange (2021: 2 Sundays, 2020: 2 Sundays)	210	200
David Herring (2021: 2 Sundays, 2020: 2 Sundays)	220	175
Soloman Nathaniel (2021: 1 Sunday, 2020: 1 Sunday)	100	90
Richard Coles (2021 1 Sunday, 2020 1 Sunday)	90	90
Ian Carr	110	
Doug Barnett (2021: 1 Sunday, 2020: 1 Sunday)	90	130
G Verwer		100
	820	785

9.2 Lords Work overseas and Great Britain

	2021	2020
Barnabas fund	3850	2240
CAP	960	960
Counties Work Somerset	1500	1500
Hope Now	1400	1130
India Project	1855	2150
Leporasy mission	1720	1475
M.A.F	1425	1130
Somerset Christian Camps	4000	
Wadsworth Family	1570	2020
Brother Abraham Alexander		94
Tearfund	1560	1130
	19840	13829

Accounts

MARTOCK CHRISTIAN FELLOWSHIP

TRUSTEES REPORT

CIO INFORMATION

STATUS	Martock Christian Fellowship Charity Registration Number 1168712
TRUSTEES	Trevor Greenhill (Chairman) Andy Starmer (Treasurer) Philip Davies (Secretary) Richard Gibney (Policies and procedures) Michelle Greenhill (HR and Employment) John Hunt (Health and Safety) Phil Reed (Elders representative, Fabric & Buildings) Jerry Slade (Elders representative)
LEADERSHIP TEAM	Chris Spracklen (Pastor) Jamie Bruce (Youth Pastor) Jan Clarke Tim Clarke Pippa Davies Akin George Trevor Goss Jude Maynard Phil Reed Jerry Slade Sarah Slade Andy Starmer
REGISTERED ADDRESS	Martock Christian Fellowship Church Street Martock Somerset TA12 6JL
ADMINISTRATOR	Dickon Allen
INDEPENDENT EXAMINER	Charles Webb FCCA 2 Carisbrooke Gardens Yeovil Somerset TA21 1BU
BANKERS	Natwest

**10 East Street
Ilminster
Somerset TA19 0AA.**

MARTOCK CHRISTIAN FELLOWSHIP

Trustees' Report for year ended 31 December 2020

Objectives

The primary aim of the charity is to fulfil the role of a Christian Church in the Martock area and to provide help to others in promoting the Christian faith in the United Kingdom and overseas, and maintaining the upkeep and repair of the fabric of buildings, utilised for charitable purposes.

Martock Christian Fellowship Mission Statement

The following is a list of aspirations that Martock Christian Fellowship (MCF), as a family of people who love God and follow Jesus Christ, both long and pray for.

- To be people for whom God is first, His Word is light and Christ is enough.
- To be a people amongst whom the hurting, the depressed, the frustrated, the lonely, the confused, and the marginalised can find love, acceptance, help, hope, forgiveness, guidance, and encouragement.
- To be a people through whom the Good News of Jesus Christ is shared with as many people as possible, both in and around Martock, as well as further afield.
- To be a people from whom passionate worship is directed towards God, loving encouragement is directed towards one another, and financial help is directed to the needy.
- To be a people in whom the knowledge of God is growing, the love of God is deepening, the gifts of God are developing, and the power of God is living.
- And to be a people with whom lies the responsibility of caring for buildings that many in the community will enjoy visiting and using.

Please note that this list is not exhaustive but is simply a concise statement of what we primarily want to be and do. Neither should any great significance be given to the order of the list, as each of the aspirations are of great importance to us.

Government

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the Charity. New Trustees are recruited and appointed by a majority of existing Trustees.

Trustees responsibilities

Charity law requires us, as Trustees, to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and its income and expenditure for the year. We are required to

- Make suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that the accounts comply with current statutory requirements and those of the charity's constitution.

Financial Review.

The total income for the full financial year 2020 was £188,333 with a total expenditure during the same period of £179,036. The total expenditure included full employment costs of £38,442 for 3 staff (full-time Youth Pastor, part-time Church Administrator and part-time Cleaner) and an annual retainer of £31,691 for the full-time Pastor. There was also a net cost of £4,700 to support an intern placement for a student from South West Youth Ministries.

The income was made up of £170,084 in the General Fund (of which £23,451 was restricted), £10,158 in the Building Fund and £8,091 in the Coffee Shop.

The Building Fund expenditure for the year was £10,590 being professional costs associated to the next phase of development of the George. This is ongoing and no formal timetable for the implementation of the development has yet been agreed. No building work took place due to the Covid-19 pandemic.

The Coffee shop closed in March due to Covid-19 and didn't fully re-open in this financial year. A barista was taken on. The total expenditure for the year for the manageress was £8,970 and 3,645 for the barista. The coffee shop incurred a deficit of £9,645 due to having to pay fixed costs whilst having no income due to Covid-19.

Members giving of £13,829 was made during the year 2020 in support of Missionary and Evangelistic work. £2,460 was given in support of three UK activities, and a further £11,369 was divided between six overseas activities. Details of these donations are in accordance with the Charity's Constitution.

In 2018 a fund was set up to help with local needs (called Transforming Lives). In 2020 a total of £20,116 was received, and £12,836 distributed. There is a balance carried forward of £7,280. This is ongoing and is continuing to increase significantly.

Review of Activities.

This year saw the imposition of Government regulations on 23th March as a result of Covid-19 measures. The results of this changed the way MCF was able to operate and continue its activities. It also saw a rise in demand from the community for a number of services and we were able to adapt to meet this demand.

Church Activities

For the first two and a half months of the year, activities within the fellowship and its outreach with the community continued as in 2019. Services continued to be held on a Sunday morning in our two venues, the Gospel Hall and the function room of the George. Each venue held services led by a Worship Band with the speaker's talk given in the Gospel Hall and streamed over to the function room and shown on a large screen. A third Sunday morning service was held bi-weekly; this was a café style service held in the coffee shop at the George so that families with younger members of the church could worship before service before going off to be involved with other activities in the community. Evening services continued in the Gospel Hall. Partway through regular Sunday morning services, children and the youth left for separate activities. These consist of a supervised crèche for children aged 0-3 years; Kidzone for the 4 to 10 age group and Lazars for the senior school year groups, aged 11 to 16.

Youth plus continued to provide bible teaching and discipleship for two groups, 10-13- and 14-18-year-olds on Sunday Evenings during this period. A programme of social activities took place on Friday evenings for church and non-church members (Oasis).

The nine house groups, which provide weekly opportunities for bible study and discussion as well as social activities, were also into their annual programme.

Sunbeams is a regular opportunity for children and parents of pre-school age to meet regularly in the Shore Room of the Gospel Hall building with the number of parents from the local community attending during this period continuing to show the value of this work.

'Young at Heart', a monthly social event for the older members of the Fellowship, was also just beginning its annual programme. Some of the men of the Fellowship continued to meet over coffee as a forum for discussion.

The Girls' Brigade and Boys' Brigade met regularly in January, February and March using the church buildings as their base. The church provides the leadership of these groups plus the chaplains of both organisations. The groups were well attended by both children from the church plus non-church members from the local community.

The lockdown forced us to adapt these important activities. Church services for the rest of 2020 moved to a regular pattern of YouTube services with a bi-weekly 'Zoom' communion service followed by break out groups via zoom. These services not only enabled us to continue worship but also to give us continued fellowship albeit via a screen. As many activities as possible were moved online; Kidzone continued via zoom every week as did youth work during the strictest lockdown measures. During the summer period when there was slight easing of restrictions, youth work within the community continued outdoors as an essential service. House groups also continued to meet via zoom wherever possible as did Boys' Brigade. For those where online meeting was not possible, e.g., Sunbeams, Young at Heart, a temporary halt has had to be called on their activities.

The Global Missions Team continued to lead our support to a variety of causes and individuals involved in spreading and living out the Gospel in other countries. This work continued to support organisations that work with communities in difficult circumstances, the persecuted church, plus families and organisations working overseas. The quarterly collections were able to continue throughout the year but other events, such as the annual Tear Fund quiz and fellowship meal had to be cancelled.

The support and training of the SWYM' worker (South West Youth Ministry) continued this year until the designated end date at the end of August.

Retreats including one for the leadership team and trustees were able to be held virtually.

The Puppet team were able to provide some outdoor performances during the run-up' to Christmas although opportunities for this outreach was limited.

The volunteers from the Pastoral team have had an invaluable work in supporting members and others in our community who experienced difficulties through the pandemic. Shopping for those who could not get out themselves was a particularly important activity undertaken by our volunteers. This became even more important if there was a change of circumstances such as bereavement, ill health, loneliness and frailty associated with old age when other support may not have been available. The need for these services continues to increase and we are grateful to our volunteers for the hours they spend providing for these needs.

Sadly, many of our other planned activities for the year had to be postponed or cancelled. We used the opportunity of the Gospel Hall closure for a group of volunteers, in line with regulations, to refurbish much of the building. This included repairs to the roof, a new, expanded kitchen, with new decorations and flooring throughout much of the building.

Associated activities.

MCF continued to have strong links with other churches in the area. But many of the usual activities such as regular prayer meetings and 'pulpit swaps could not happen this year.

MCF continues to be a member of The Evangelical Alliance and of Partnership UK.

DBS clearance continues to be kept up to date by our Child Protection Co-ordinator and Recruiters as some aspects of our youth work was able to continue as an essential service.

Community

Although the covid-19 pandemic created a lot of issues in the local community, the Martock Christian fellowship was able to give prayer, time, financial and other resources, and practical support to those who needed help. Immediate help was needed and our resources were used to respond. This included large demands on the 'Transforming Lives' fund and the Lord's Larder food bank. We administer the 'Transforming Lives' fund which involves providing members of the community with an urgent need a small sum of money to help. As unemployment increased in the community there was a large demand on this fund. Equally, the loss of jobs meant that people were more dependent on the food collected and distributed from The George building of the church. We responded to requests from requests passed on to church members (e.g. the leader of Sunbeams); other requests came from the local community organiser with whom we have developed a good

working relationship. Our work has been well received in the community building on the respect and reputation we have in the area for the work that we do.

The coffee shop, when able to be open, continued its role as an important point of interaction within the local community. It operated on three days a week with a committed group of volunteers assisting the manager in providing a friendly space for people to meet in a very attractive, well-maintained environment with high quality drinks and food. It was thought important to open the coffee shop whenever possible because of the environment it provided for people to see others in a properly and appropriately covid-safe environment. As well as its regular use, the coffee shop was used before the covid-19 restrictions for the early morning Sunday service and by the Friday night Oasis group.

Arches Xtra continues to support marginalised young people in Martock. A mobile catering unit, which is taken to the recreation ground, is staffed by the youth pastor, the SWYM worker when she was still in post and other volunteers as they reach out to youngsters. These services continued wherever possible as an essential service to local vulnerable and disaffected youngsters who often lack parental guidance.

One of our members collected unwanted laptops and tablets, repaired and updated them and installed apps and programmes so that the laptops could then be used by local families and especially school children who were struggling to access the school curriculum through the lack of a computer. Requests came to us via our members, the Transforming Lives scheme and local schools.

Our buildings continue to be an important space for the community; they were be used on a regular basis before the covid regulations by groups such as Slimming World, Pilates and the local Foster group. It has not yet been possible to re-open the premises to these groups.

Some aspects of our community involvement had to close during the lockdown period particularly the work with local schools and youth club. Assemblies to the local schools by members of the church in association with two other Martock churches were able to restart with the local schools when open via zoom.

The Year ahead:

Although planning for the year ahead is difficult as we do not know when and how quickly and when we can resume more of our normal activities, we continue to have a passion to work with the local and wider communities to support where necessary and bring the Good News to as many as possible.

The lockdown has slowed down our plans for instigating a Church plant in a neighbouring community but we hope that this venture will develop more in the coming year.

Work will continue with plans to continue the development of The George, including essential work to safeguard the building. The plans include additional facilities and space in The George to meet the needs of people in our community.

We aim to be open to the people in need in our community and be able to respond as appropriate whether it is through prayer, financial support or practical help.

This report is signed on behalf of the trustees by

P Davies (Secretary)

A Starmer (Treasurer)

Martock Christian Fellowship
Financial Accounts
For the year ending 31 December 2020

C L Webb Ltd
Certified Chartered Accountants
203 Filwood Business Park
Bristol
BS4 5RT

Martock Christian Fellowship
Independant Financial Report
For the year ending 31 December 2020

I report on the accounts of Martock Christian Fellowship for the year ended 31 December 2020, which are set out on pages 2 to 10.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Charles Webb FCCA
203 Filwood Business Park
Bristol
BS4 5RT

17/09/2021

Martock Christian Fellowship
Statement of Financial Activities
For the year ending 31 December 2020

		From	01-Jan-20	To	31-Dec-20
		From	01-Jan-19	To	31-Dec-19
	General	Restricted	Building	Total	2019
	£	£	£	£	£
Incoming resources					
Donations and collections	99,851	14,596	-	114,447	100,056
Use of premises	2,986	-	-	2,986	10,243
Tax Recoverable	18,559	-	1,730	20,289	21,345
Building fund gifts	-	-	10,158	10,158	11,964
Coffee shop takings	8,091	-	-	8,091	35,786
Other income	23,507	8,855	-	32,362	10,625
Total incoming resources	152,994	23,451	11,888	188,333	190,019
Resources expended					
Chaple running costs	26,579	-	-	26,579	8,641
George running costs	12,693	-	-	12,693	13,090
Pastor's remuneration & pastoral expenses	32,141	-	-	32,141	32,366
Youth pastor and youth work expenses	25,429	5,928	-	31,357	34,125
Away weekend	-	-	-	-	300
Books licences and other expenses	16,686	-	-	16,686	28,096
Charitable giving	17,874	11,369	-	29,243	15,932
Governance costs	2,011	-	-	2,011	1,634
Coffee Shop	17,736	-	-	17,736	24,063
Building project exp.	-	-	10,590	10,590	8,643
Total resources expended	151,149	17,297	10,590	179,036	166,890
Transfer between funds	5,335	(5,335)	-		
Net movement in funds	7,180	819	1,298	9,297	23,129
Total funds brought forward	89,348	662	415,148	505,158	482,029
Total funds carried forward	96,528	1,481	416,446	514,455	505,158

Martock Christian Fellowship

Balance sheet

For the year ending 31 December 2020

	General	Restricted	Building	Total	2019
	£	£	£	£	£
Fixed Assets					
Tangible Assets	5,277	-	350,000	355,277	354,456
Current Assets					
Cash at Bank	86,428	-	66,182	152,610	143,772
Gift aid due but not claimed	3,880	1,481	264	5,625	5,118
Other Debtors	2,986	-	-	2,986	5,499
Current Liabilities					
Trade Creditors	-	-	-	-	1,742
Accruals	1,795	-	-	1,795	1,746
Other Creditors	248	-	-	248	198
Loan	-	-	-	-	-
Net Current Assets	91,251	1,481	66,446	159,178	150,702
Net Assets	96,528	1,481	416,446	514,455	505,158
Funds of the Charity					
Unrestricted funds	96,528			96,528	89,348
Restricted income funds (Note 8)		1,481	416,446	417,927	415,810
Total Funds	96,528	1,481	416,446	514,455	505,158
	-	-	-	-	-

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP FRS 102);
- and with Accounting Standards
- and with the Charities Act.

1.2 Change in basis of accounting

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

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting policies

INCOMING RESOURCES

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.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance condition	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by 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 a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

	2020	2019
	£	£
Donations and Collections		
Collections	76,179	84,636
Boys' and Girls' brigade	3,326	5,440
Away w/e donations	3,855	560
Transforming lives	20,116	1,995
Missionary offerings	10,741	6,591
Youth group offering	230	834
	114,447	100,056
Use of Premises		
Use of premises	1,349	4,794
Use of premises - The George	1,637	5,449
	2,986	10,243
Tax Recoverable		
General fund gift aid	18,559	16,810
Building fund gift aid	1,730	4,535
	20,289	21,345
Building Fund gifts		
Building fund direct to no 2 account	10,158	11,964
	10,158	11,964
Coffee Shop Income		
Coffee shop takings	8,091	35,786
	8,091	35,786
Other Income		
Special gifts	8,855	4,454
External contribution to SWYM intern	-	3,150
SSDC Covid grant and other income	22,505	177
Coffee Shop contribution to George expenses	1,002	2,844
	32,362	10,625

Note 4	Analysis of resources expended	2020	2019
		£	£
	Chaple running costs		
	Maintenance and repairs	19,005	1,437
	Cleaner	4,077	2,662
	Heat & lighting	910	2,122
	Insurance	2,494	2,334
	Water charges	93	86
		26,579	8,641
	George running costs		
	Maintenance and repairs	1,876	1,916
	Cleaner	3,563	3,563
	Heat & lighting	2,930	3,175
	Insurance	1,959	1,965
	Water charges	258	472
	TV Licence	158	23
	Telephone	1,949	1,976
		12,693	13,090
	Pastor's remuneration & pastoral expenses		
	Local worker	31,691	31,691
	Car allowance etc	450	675
		32,141	32,366
	Youth pastor and youth work expenses		
	Youth pastor	25,429	25,491
	SWYM Intern and training	4,700	6,343
	Youth activities	1,228	2,015
	Travel expenses	-	276
		31,357	34,125
	Home week end exp.		
	Away Weekend 2020	-	300
		-	300
	Books licences and other expenses		
	Other expenses	1,821	951
	Depreciation of fixed assets	1,731	6,908
	Speakers expenses	785	1,005
	Boys' and Girls' Brigade	3,394	5,287
	Catering	64	950
	Administrator wages	5,373	8,976
	Software, printing, advertising & other office expenses	226	1,061
	Minibus running costs	1,089	1,236
	Subscriptions	2,203	1,722
		16,686	28,096
	Charitable Giving		
	Other evangelical work	2,460	4,020
	Transforming lives	12,836	773
	Special gifts	2,578	2,194
	Lord's work overseas	11,369	8,945
		29,243	15,932
	Governance costs		
	Accountancy	982	758
	Employers pension contribution	1,029	876
		2,011	1,634
	Coffee Shop		
	Coffee shop expenses	17,736	24,063
	Building project exp.		
	Building project exp.	10,590	8,643

Note 5 **Details of certain items of expenditure****5.1 Trustee expenses**

	2020
Number of trustees who were paid expenses	<u>2</u>
Nature of the expenses	Reimbursement of expenses church expenses paid with trustees funds
Total amount paid	£
P Reed	<u>47</u>
S Wilson-Chalon	<u>180</u>
	<u>227</u>

5.2 Fees for examination or audit of the accounts

	2020
	£
Independent examiner's or auditors' fees for reporting on the accounts	<u>982</u>
Other fees (for example: payroll administration, advice, consultancy, accountancy services) paid to the independent examiner or auditor	<u> </u>

Note 6 **Paid employees****6.1 Staff Costs**

	2020	2019
	£	£
Gross wages, salaries and benefits in kind	<u>77,823</u>	<u>78,726</u>
Total staff costs	<u>77,823</u>	<u>78,726</u>

6.2 Average number of full-time equivalent employees in the year

		2020	2019
The parts of the charity in which the employees work	Fundraising	0	0
	Charitable Activities	3	3
	Governance	2	2
	Other	<u>1</u>	<u>0</u>
	Total	<u>6</u>	<u>5</u>

Note 7 Tangible fixed assets**7.1 Cost or valuation**

	<u>Other land & buildings</u>	<u>Fixtures and equipment</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Balance brought forward	350000	46746	396746
Additions	0	2552	2552
Revaluations	0	0	0
Disposals	0	0	0
Transfers *	0	0	0
Balance carried forward	350000	49298	399298

7.2 Accumulated depreciation and impairment provisions

	<u>Straight Line 0% per annum</u>	<u>Straight Line 12.5%/25% per annum</u>	
Balance brought forward	0	42290	42290
Depreciation charge for year	0	1731	1731
Impairment provisions	0	0	0
Revaluations	0	0	0
Disposals	0	0	0
Transfers*	0	0	0
Balance carried forward	0	44021	44021

7.3 Net book value

Brought forward	350000	4456	354456
Carried forward	350000	5277	355277

7.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

Note 8 Endowment and restricted income funds**8.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R
Missionary fund	R
Youth fund	R
Home & away offerings	R
Building fund	R

8.2 Movements of major funds

Fund names	Fund bal B/forward	Incoming	Outgoing	Transfers	Gains and Losses	Fund bal C/Forward
	£	£	£	£	£	£
General	89348	152994	151149	5,335	0	96528
Home and away weekend	0	0	0	0	0	0
Missionary	662	20125	13903	(5,403)	0	1481
Youth Fund	0	3326	3394	68	0	0
Building	415148	11888	10590	0	0	416446
Total Funds	505158	188333	179036	0	0	514455

Note 9 Further analysis of resources expended**9.1 Speaker expenses**

	2020	2019
Mike Strange (2020: 2 Sundays, 2019: 1 Sunday)	200	230
David Herring (2020: 3 Sundays, 2019: 1 Sunday)	175	260
Soloman Nathaniel	90	125
Richard Coles (2020 2 Sundays, 2019: 3 Sundays)	90	170
Matt Merriam		90
Doug Barnett	130	130
G Verwer	100	
	785	1005

9.2 Lords Work overseas and Great Britain

	2020	2019
Barnabas fund	2240	
CAP	960	1020
Counties Work Somerset		1500
Hope Now	1130	1550
India Project	2150	1300
Leporasy mission	1475	3220
M.A.F	1130	1520
Shoebox Appeal		
Somerset Christian Camps	1500	1500
Wadsworth Family	2020	
Brother Abraham Alexander	94	55
Tearfund	1130	1300
	13829	12965

Martock Christian Fellowship
Independent Financial Report
For the year ending 31 December 2020

I report on the accounts of Martock Christian Fellowship for the year ended 31 December 2020, which are set out on pages 2 to 10.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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:
 - a. • to keep accounting records in accordance with section 130 of the 2011 Act; and
 - b. • to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Charles Webb FCCA
203 Filwood Business Park
Bristol BS4 5RT
17/09/2021