

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 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: <ul style="list-style-type: none">· 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

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Martock Christian Fellowship
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Martock Christian Fellowship
Statement of Financial Activities
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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: <ul style="list-style-type: none">· 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