

## **MARTOCK CHRISTIAN FELLOWSHIP**

### **TRUSTEES REPORT 2022**

#### **CIO INFORMATION**

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

## **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
<b>Incoming resources</b>					
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
<b>Total incoming resources</b>	<b>160,357</b>	<b>28,496</b>	<b>-</b>	<b>188,853</b>	<b>175,024</b>
<b>Resources expended</b>					
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
<b>Total resources expended</b>	<b>144,291</b>	<b>20,454</b>	<b>4,503</b>	<b>169,247</b>	<b>140,924</b>
<b>Transfer between funds</b>				-	-
<b>Net movement in funds</b>	<b>16,066</b>	<b>8,043</b>	<b>-</b>	<b>4,503</b>	<b>19,606</b>
<b>Total funds brought forward</b>	<b>119,747</b>	<b>658</b>	<b>428,150</b>	<b>548,555</b>	<b>514,455</b>
<b>Total funds carried forward</b>	<b>135,813</b>	<b>8,701</b>	<b>423,647</b>	<b>568,161</b>	<b>548,555</b>

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

	General £	Restricted £	Building £	Total £	2021 £
<b>Fixed Assets</b>					
Tangible Assets	8,201	-	350,000	358,201	360,151
<b>Current Assets</b>					
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
<b>Current Liabilities</b>					
Trade Creditors	1,659	-	-	1,659	760
Accruals	850	-	-	850	888
Other Creditors	-	-	-	-	-
<b>Net Current Assets</b>	127,612	8,701	73,647	209,960	188,404
<b>Net Assets</b>	<b>135,813</b>	<b>8,701</b>	<b>423,647</b>	<b>568,161</b>	<b>548,555</b>
<b>Funds of the Charity Unrestricted funds</b>	135,813			135,813	119,747
<b>Restricted income funds (Note 8)</b>		8,701	423,647	432,348	428,808
<b>Total Funds</b>	<b>135,813</b>	<b>8,701</b>	<b>423,647</b>	<b>568,161</b>	<b>548,555</b>

**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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Donations and Collections</b>		
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
	<b>119,709</b>	<b>101,254</b>
<b>Use of Premises</b>		
Use of Chapel	2,196	1,381
The George use of premises	8,100	4,570
	<b>10,296</b>	<b>5,951</b>
<b>Tax Recoverable</b>		
General fund gift aid	13,163	13,608
Restricted fund gift aid	1,992	-
Building fund gift aid	236	389
	<b>15,391</b>	<b>13,997</b>
<b>Building Fund gifts</b>		
Building fund direct to no 2 account	-	12,277
	<b>-</b>	<b>12,277</b>
<b>Coffee Shop Income</b>		
Coffee shop takings	29,855	19,467
	<b>29,855</b>	<b>19,467</b>
<b>Other Income</b>		
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	-
	<b>13,602</b>	<b>22,078</b>

Note 4 Analysis of resources expended	2022 £	2021 £
<b>Chapel running costs</b>		
Maintenance and repairs	2,442	1,532
Cleaner	4,580	734
Heat & lighting	2,124	714
Insurance	2,572	2,310
Water charges	-	76
	<b>11,719</b>	<b>5,366</b>
<b>George running costs</b>		
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
	<b>13,914</b>	<b>14,206</b>
<b>Mission and ministry expenses</b>		
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
	<b>55,427</b>	<b>50,206</b>
<b>Administration costs</b>		
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
	<b>15,175</b>	<b>14,141</b>
<b>Charitable Giving</b>		
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
	<b>38,900</b>	<b>20,365</b>
<b>Governance costs</b>		
Accountancy	821	885
Employers		416
	<b>821</b>	<b>1,301</b>
<b>Coffee Shop</b>		
Coffee shop expenses	<b>28,789</b>	<b>22,369</b>
<b>Building project exp.</b>		
Building Project expenses	<b>4,503</b>	<b>962</b>

**Note 5 Details of certain items of expenditure**

**5.1 Trustee Expenses**

	<b>2022</b>	<b>2021</b>
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**

	<b>2022</b>	<b>2021</b>
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><b>61,960</b></u>	<u><b>60,655</b></u>

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

	<b>2022</b>	<b>2021</b>
The parts of the charity in which the employees work		
Charitable Activities	3	3
Governance	2	2
Other	<u>2</u>	<u>2</u>
<b>Total</b>	<u><b>7</b></u>	<u><b>7</b></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	<b>350,000</b>	<b>56,122</b>	<b>406,122</b>

**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	<b>-</b>	<b>47,921</b>	<b>45,971</b>

**7.3 Net book value**

Brought forward	350,000	10,151	360,151
Carried forward	<b>350,000</b>	<b>8,201</b>	<b>360,151</b>

**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
<b>Total Funds</b>	<b>548,555</b>	<b>188,853</b>	<b>169,247</b>	<b>-</b>	<b>568,161</b>

**Note 9 Further analysis of resources expended**

**9.1 Speaker expenses**

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

**9.2 Missionary Work - UK**

	<b>2022</b>	<b>2021</b>
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
	<hr/> <b>14,516</b> <hr/>	<hr/> <b>22,318</b> <hr/>

**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
<b>Incoming resources</b>					
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
<b>Total incoming resources</b>	<b>160,357</b>	<b>28,496</b>	<b>-</b>	<b>188,853</b>	<b>175,024</b>
<b>Resources expended</b>					
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
<b>Total resources expended</b>	<b>144,291</b>	<b>20,454</b>	<b>4,503</b>	<b>169,247</b>	<b>140,924</b>
<b>Transfer between funds</b>				-	-
<b>Net movement in funds</b>	<b>16,066</b>	<b>8,043</b>	<b>-</b>	<b>4,503</b>	<b>19,606</b>
<b>Total funds brought forward</b>	<b>119,747</b>	<b>658</b>	<b>428,150</b>	<b>548,555</b>	<b>514,455</b>
<b>Total funds carried forward</b>	<b>135,813</b>	<b>8,701</b>	<b>423,647</b>	<b>568,161</b>	<b>548,555</b>

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

	General £	Restricted £	Building £	Total £	2021 £
<b>Fixed Assets</b>					
Tangible Assets	8,201	-	350,000	358,201	360,151
<b>Current Assets</b>					
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
<b>Current Liabilities</b>					
Trade Creditors	1,659	-	-	1,659	760
Accruals	850	-	-	850	888
Other Creditors	-	-	-	-	-
<b>Net Current Assets</b>	127,612	8,701	73,647	209,960	188,404
<b>Net Assets</b>	<b>135,813</b>	<b>8,701</b>	<b>423,647</b>	<b>568,161</b>	<b>548,555</b>
<b>Funds of the Charity Unrestricted funds</b>	135,813			135,813	119,747
<b>Restricted income funds (Note 8)</b>		8,701	423,647	432,348	428,808
<b>Total Funds</b>	<b>135,813</b>	<b>8,701</b>	<b>423,647</b>	<b>568,161</b>	<b>548,555</b>

**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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Donations and Collections</b>		
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
	<b>119,709</b>	<b>101,254</b>
<b>Use of Premises</b>		
Use of Chapel	2,196	1,381
The George use of premises	8,100	4,570
	<b>10,296</b>	<b>5,951</b>
<b>Tax Recoverable</b>		
General fund gift aid	13,163	13,608
Restricted fund gift aid	1,992	-
Building fund gift aid	236	389
	<b>15,391</b>	<b>13,997</b>
<b>Building Fund gifts</b>		
Building fund direct to no 2 account	-	12,277
	<b>-</b>	<b>12,277</b>
<b>Coffee Shop Income</b>		
Coffee shop takings	29,855	19,467
	<b>29,855</b>	<b>19,467</b>
<b>Other Income</b>		
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	-
	<b>13,602</b>	<b>22,078</b>



Note 4 Analysis of resources expended	2022 £	2021 £
<b>Chapel running costs</b>		
Maintenance and repairs	2,442	1,532
Cleaner	4,580	734
Heat & lighting	2,124	714
Insurance	2,572	2,310
Water charges	-	76
	<b>11,719</b>	<b>5,366</b>
<b>George running costs</b>		
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
	<b>13,914</b>	<b>14,206</b>
<b>Mission and ministry expenses</b>		
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
	<b>55,427</b>	<b>50,206</b>
<b>Administration costs</b>		
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
	<b>15,175</b>	<b>14,141</b>
<b>Charitable Giving</b>		
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
	<b>38,900</b>	<b>20,365</b>
<b>Governance costs</b>		
Accountancy	821	885
Employers		416
	<b>821</b>	<b>1,301</b>
<b>Coffee Shop</b>		
Coffee shop expenses	<b>28,789</b>	<b>22,369</b>
<b>Building project exp.</b>		
Building Project expenses	<b>4,503</b>	<b>962</b>

**Note 5 Details of certain items of expenditure**

**5.1 Trustee Expenses**

	<b>2022</b>	<b>2021</b>
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**

	<b>2022</b>	<b>2021</b>
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><b>61,960</b></u>	<u><b>60,655</b></u>

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

	<b>2022</b>	<b>2021</b>
The parts of the charity in which the employees work		
Charitable Activities	3	3
Governance	2	2
Other	<u>2</u>	<u>2</u>
<b>Total</b>	<u><b>7</b></u>	<u><b>7</b></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	<b>350,000</b>	<b>56,122</b>	<b>406,122</b>

**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	<b>-</b>	<b>47,921</b>	<b>45,971</b>

**7.3 Net book value**

Brought forward	350,000	10,151	360,151
Carried forward	<b>350,000</b>	<b>8,201</b>	<b>360,151</b>

**Note 8 Endowment and restricted income funds**

Missionary Fund	Restricted fund
Youth Fund	Designated fund
Building 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
<b>Total Funds</b>	<b>548,555</b>	<b>188,853</b>	<b>169,247</b>	<b>-</b>	<b>568,161</b>

**Note 9 Further analysis of resources expended**

**9.1 Speaker expenses**

	<b>2022</b>	<b>2021</b>
Mike Strange		210
David Herring		220
Soloman Nathaniel		100
Richard Coles		90
Ian Carr		110
Doug Barnett		90
G Verwer		
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**9.2 Missionary Work - UK**

	<b>2022</b>	<b>2021</b>
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Counties Work Somerset	-	1,500
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