

REGISTERED COMPANY NUMBER: CE030728 (England and Wales)
REGISTERED CHARITY NUMBER: 5201370

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 21 NOVEMBER 2022 TO 1 FEBRUARY 2024
FOR
MARANATA FELLOWSHIP

AGK Partners
Chartered Accountants
1 Kings Avenue
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N21 3NA

MARANATA FELLOWSHIP

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FOR THE PERIOD 21 NOVEMBER 2022 TO 1 FEBRUARY 2024

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MARANATA FELLOWSHIP
REPORT OF THE TRUSTEES
FOR THE PERIOD 21 NOVEMBER 2022 TO 1 FEBRUARY 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 21 November 2022 to 1 February 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

INCORPORATION

The charitable company was incorporated on 21 November 2022.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Maranata Fellowship will provide support for the public benefit, to relief for those in need in Romania and Uganda through the provision of grants, items and services in need and/or charities, or other organisations, working to assist such individuals. It will focus on the advancement of Christian faith through its own representatives or with the aid of other NGOs. In addition, as detailed in the amended constitution dated 13 March 2024 advancing the Christian faith for the public benefit within the Bristol and surrounding areas.

Significant activities

The main activities have been as follows:

- Christian missionary work in Romania and Africa
- Providing financial support for those in need
- Christian church services, outreach and pastoral care in the Bristol area

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity's work has assisted people in financial need, undertaken work in advancing the Christian faith in Romania and Africa and in the Bristol area holding prayer meetings, bible study, raising awareness of religious beliefs and practices, celebrating religious festivals, outreach and pastoral care in the community.

In particular the following grants were made

	£
Christian outreach	9,005
Congregational activities	11,254
Support grants	18,275
Overseas projects	9,664

The following direct costs were incurred

	£
Premises rent for communal activities	15,482

FINANCIAL REVIEW

Financial position

The CIO's financial position as at 1 February 2024 is detailed in the attached financial statement.

The CIO holds reserves as per the attached financial statements to ensure that it has the necessary funds to continue with its charitable objects on an ongoing basis without interruption.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The governing document of the charity is its constitution.

Charity constitution

The charity is a charitable incorporated organisation.

Recruitment and appointment of new trustees

In selecting individuals for appointment as charity trustees the existing trustees must have regards to the skill, knowledge and experience needed for the effective administration of the CIO. Apart from the first trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

MARANATA FELLOWSHIP

REPORT OF THE TRUSTEES
FOR THE PERIOD 21 NOVEMBER 2022 TO 1 FEBRUARY 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE030728 (England and Wales)

Registered Charity number

5201370

Registered office

Christ The Servant Church
Stockwood Road
Bristol
BS14 8HS

Trustees

A Gyongyosi Chair
I Baruta Trustee
C Cornea Trustee

Independent Examiner

Michael Michaelides
AGK Partners
Chartered Accountants
1 Kings Avenue
London
London
N21 3NA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Maranata Fellowship for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity's income for the period ended 1 February 2024 was more than £25,000; therefore, an independent examination is required for this period.

Approved by order of the board of trustees on 5 December 2025 and signed on its behalf by:

A Gyongyosi - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MARANATA FELLOWSHIP**

Independent examiner's report to the trustees of Maranata Fellowship ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 21 November 2022 to 1 February 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Michael Michaelides

AGK Partners
Chartered Accountants
1 Kings Avenue
London
London
N21 3NA

5 December 2025

MARANATA FELLOWSHIP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 21 NOVEMBER 2022 TO 1 FEBRUARY 2024**

	Notes	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		59,525	51,712	111,237
EXPENDITURE ON				
Charitable activities				
Anca Simion		-	6,650	6,650
NGO MGM Romania		-	3,014	3,014
General Donations		35,386	-	35,386
Other		23,178	-	23,178
Total		58,564	9,664	68,228
NET INCOME		961	42,048	43,009
Transfers between funds	5	42,048	(42,048)	-
Net movement in funds		43,009	-	43,009
TOTAL FUNDS CARRIED FORWARD		43,009	-	43,009

The notes form part of these financial statements

MARANATA FELLOWSHIP

BALANCE SHEET
1 FEBRUARY 2024

	Notes	Unrestricted funds £	Restricted funds £	Total funds £
CURRENT ASSETS				
Debtors	3	1,942	-	1,942
Cash at bank		45,982	-	45,982
		<u>47,924</u>	<u>-</u>	<u>47,924</u>
CREDITORS				
Amounts falling due within one year	4	(4,915)	-	(4,915)
		<u>43,009</u>	<u>-</u>	<u>43,009</u>
NET CURRENT ASSETS				
		<u>43,009</u>	<u>-</u>	<u>43,009</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		43,009	-	43,009
		<u>43,009</u>	<u>-</u>	<u>43,009</u>
NET ASSETS				
		<u>43,009</u>	<u>-</u>	<u>43,009</u>
FUNDS	5			
Unrestricted funds				43,009
TOTAL FUNDS				<u>43,009</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 1 February 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 1 February 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 5 December 2025 and were signed on its behalf by:

A Gyongyosi - Trustee

MARANATA FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 21 NOVEMBER 2022 TO 1 FEBRUARY 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Taxation

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

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 1 February 2024.

Trustees' expenses

There were no trustees' expenses paid for the period ended 1 February 2024.

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accrued income

£
1,942

MARANATA FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 21 NOVEMBER 2022 TO 1 FEBRUARY 2024

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	966
Other creditors	2,509
Accrued expenses	1,440
	<u>4,915</u>

5. MOVEMENT IN FUNDS

	Net movement in funds £	Transfers between funds £	At 1.2.24 £
Unrestricted funds			
General fund	961	42,048	43,009
Restricted funds			
Anca Simion	42,917	(42,917)	-
NGO MGM Romania	(1,874)	1,874	-
Fam Sighisoara	1,005	(1,005)	-
	<u>42,048</u>	<u>(42,048)</u>	<u>-</u>
TOTAL FUNDS	<u>43,009</u>	<u>-</u>	<u>43,009</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,525	(58,564)	961
Restricted funds			
Anca Simion	49,567	(6,650)	42,917
NGO MGM Romania	1,140	(3,014)	(1,874)
Fam Sighisoara	1,005	-	1,005
	<u>51,712</u>	<u>(9,664)</u>	<u>42,048</u>
TOTAL FUNDS	<u>111,237</u>	<u>(68,228)</u>	<u>43,009</u>

6. RELATED PARTY DISCLOSURES

During the period, the total expenses incurred by trustees is £2,509.

MARANATA FELLOWSHIP

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 21 NOVEMBER 2022 TO 1 FEBRUARY 2024**

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations 111,237

Total incoming resources 111,237

EXPENDITURE

Charitable activities

Christian outreach 9,005

Congregational activities 11,254

Support grants 18,275

Overseas projects 9,664

48,198

Other

Operating expenses 1,525

Support costs

Finance

Bank charges 165

Other

Rent expenses 15,482

Cleaning 1,418

16,900

Governance costs

Accountancy fees 1,440

Total resources expended 68,228

Net income 43,009