

Charity Number

276440

MERSEYSIDE CHRISTIAN FELLOWSHIP

Report and Accounts

for the year

31 March 2021

MERSEYSIDE CHRISTIAN FELLOWSHIP

Report and Accounts for the year ended 31 March 2021

Contents	Page
Trust Information	1
Trustees Report	2-3
Trustees Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8-10

MERSEYSIDE CHRISTIAN FELLOWSHIP

Trust Information for the year ended 31 March 2021

Charity Number	276440
Trustees	J.M. Bluett-Duncan J.E. Bluett-Duncan A. Harrison S.N. Howes N.J. Wild
Address	22 Richmond Park Liverpool L6 5AD
Independent Examiner	S J Sutcliffe FCCA Torevell Dent Limited 1-3 St Ann's Place Pellon Lane Halifax HX1 5RB
Bankers	National Westminster Bank plc 138 Allerton Road Liverpool L18 2JN

MERSEYSIDE CHRISTIAN FELLOWSHIP

Trustees Annual Report for the year ended 31 March 2021

The trustees submit their Annual Report and Accounts for the year ended 31 March 2021, which have been prepared in accordance with the Statement of Recommended Practice 2005, and the Charities Act 2011.

Structure, Governance and Management

Governing document

The Merseyside Christian Fellowship is constituted by a Declaration of Trust dated 20 July 1978.

Trustees

J.M. Bluett-Duncan
J.E. Bluett-Duncan
A. Harrison
S.N. Howes
N.J. Wild

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and Activities

The objectives of the Charity are to proclaim and further the Gospel of God by preaching and teaching of the Christian faith throughout the United Kingdom and elsewhere. We are fostering links with other churches across the city to undertake joint events.

Review of progress and achievements

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit in their activities for the year ended 31st March 2021.

COVID-19 Pandemic

During the COVID-19 pandemic the church has continued to meet in small groups online and, when permitted, in the open air.

International Aid

The Trust continues to pay the salaries of all the staff at N'Tara Christian School in Uganda. This has continued even when the school was forced to close for extended periods due to the pandemic.

Transmission of funding for other international projects was deferred due to pandemic related issues.

MERSEYSIDE CHRISTIAN FELLOWSHIP

Trustees Annual Report for the year ended 31 March 2021

Review of progress and achievements (continued)

South Africa - Firlands Bible College

The Trust continued to support the development of the Firlands Bible college property in South Africa with donations.

Christians Against Poverty (CAP) - Debt Relief Centre

The partnership with CAP has been brought to a close due to the significant changes in the way CAP now needs to function.

Open Doors

Major persecution of Christians in many countries around the world is a seriously growing issue. The charity Open Doors works to support people in the worst situations and annually prepares and publishes a world-watch list of such places. MCF has supported relief work through personal donations.

The Liverpool Parents Interest Group (PIG)

The Parents Interest Group (a voluntary support and information group serving families with children on the autistic spectrum) has continued with well supported monthly meetings. Meetings were moved online once pandemic measures prevented face to face meetings.

Narcotics Anonymous

NA meetings were required to stop as a result of pandemic lockdown measures introduced. At the end of the year meetings had not resumed in the building.

Future Developments

The Charity plans to continue to develop its activities in accordance with its objectives and aims.

Reserves Policy

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission and consider it prudent that unrestricted reserves should be sufficient to avoid the necessity to realise fixed assets and cover possible risk scenarios. At 31 March 2021 the Trustees are confident that future income will enable the Charity to meet its foreseeable needs on the basis of planned activity.

Financial Review

Full details of the financial transactions are contained in the attached accounts. The total incoming resources for the year were £124,887 (2020: £133,177) and, after deducting resources expended of £115,507 (2020: £ 129,457), the net income was £9,380 (2020: £3,720).

The net assets of the Charity at 31 March 2021 were £ 131,741 (2020 : £122,361).

The Trustees Report was approved on 16 January 2022 and signed on their behalf by:



JM Bluett-Duncan
Chairman

MERSEYSIDE CHRISTIAN FELLOWSHIP

Statement of Trustees Responsibilities for the year ended 31 March 2021

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales, the Charity Act 2011 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 Charity 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 charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

MERSEYSIDE CHRISTIAN FELLOWSHIP

Independent Examiner's Report to the Trustees of Merseyside Christian Fellowship for the year ended 31 March 2021

I report on the accounts of the Trust for the year ended 31 March 2021, which are set out on pages 6 to 10.

Respective Responsibilities of Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 144 of the Charities Act 2011 (the Charities Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act, 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 Commissioners. 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 the seeking of 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, I do not express an audit opinion on the view given by the accounts.

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 respects, the requirements
 - (a) To keep accounting records in accordance with Charities SORP (FRS102)
 - (b) To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Charities 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.



S J Sutcliffe FCCA
Torevell Dent Limited
Chartered Certified Accountant
1-3 St Ann's Place
Pellon Lane
Halifax
HX1 5RB

Date 16 January 2022

MERSEYSIDE CHRISTIAN FELLOWSHIP

Statement of Financial Activities for the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Incoming Resources:					
Income & Endowments from:					
Donation & Legacies		103,263	21,384	124,647	132,917
Other income		240	-	240	260
Total		103,503	21,384	124,887	133,177
Resources Expended:					
Expenditure on:					
Charitable activities	2	85,468	28,629	114,097	128,167
Other	2	1,410	-	1,410	1,290
Total		86,878	28,629	115,507	129,457
Net Incoming/(Expenditure)		16,625	(7,245)	9,380	3,720
Transfer between funds		(2,025)	2,025	-	-
Total funds brought forward		119,239	3,122	122,361	118,641
Total funds carried forward		133,839	(2,098)	131,741	122,361

MERSEYSIDE CHRISTIAN FELLOWSHIP

**Balance Sheet
for the year ended 31 March 2021**

		Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
	Notes				
Fixed Assets					
Tangible assets	3	93,421	-	93,421	93,575
Current Assets					
Debtors	4	14,599	-	14,599	15,829
Cash at bank		26,375	-	26,375	14,927
Total current assets		40,974	-	40,974	30,756
Creditors: Amounts falling due within one year	5	(2,654)	-	(2,654)	(1,970)
Net current assets		38,320	-	38,320	28,786
Total Net Assets		131,741	-	131,741	122,361
Funds of the Charity					
Unrestricted funds				133,839	119,239
Restricted funds				(2,098)	3,122
Total funds				131,741	122,361

The financial statements were approved by the Trustees on the 16 January 2022 and signed on their behalf by:-



J.M. Bluett-Duncan
Trustee

MERSEYSIDE CHRISTIAN FELLOWSHIP

Notes to the Accounts for the year ended 31 March 2021

1. Accounting Policies

a) Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with applicable Accounting Standards (FRS102), and the Charities Act 2011.

b) Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

c) Resources Expended

Resources expended comprise all expenditure directly relating to the objects of the charity. When necessary, costs are allocated between direct charitable expenditure, fund raising and management and administration on an equitable basis

d) Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property	- nil
Equipment	- 25% on written down value

No depreciation is charged on Freehold Property as this is maintained to a standard to ensure that its value is at least equal to the value at which it is disclosed in the Financial Statements.

e) Taxation

The charity is exempt from tax on its charitable activities.

f) 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.

MERSEYSIDE CHRISTIAN FELLOWSHIP

Notes to the Accounts for the year ended 31 March 2021

2. Resources Expended

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Charitable activities:				
Ministry support and expenses	37,863	-	37,863	38,041
Charitable gifts	31,225	28,629	59,854	61,154
Premises expenses	4,241	-	4,241	8,845
Administration costs	11,355	-	11,355	15,707
Events and activities	630	-	630	4,216
Depreciation	154	-	154	204
	85,468	28,629	114,097	128,167
Governance costs:				
Independent examination	1,410	-	1,410	1,290

3. Tangible Fixed Assets

	Richmond Park £	Extension £	Equipment	Total
Costs				
At 1 April 2020	39,068	53,894	31,612	124,574
Additions	-	-	-	-
At 31 March 2021	39,068	53,894	31,612	124,574
Depreciation				
At 1 April 2020	-	-	30,999	30,999
Charge for the period	-	-	154	154
At 31 March 2021	-	-	31,153	30,795
Net Book Value				
At 31 March 2021	39,068	53,894	459	93,421
At 31 March 2020	39,068	53,894	613	93,575

MERSEYSIDE CHRISTIAN FELLOWSHIP

Notes to the Accounts for the year ended 31 March 2021

4. Debtors and prepayments

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Income tax recoverable	14,199	-	14,199	14,299
Other Debtors	400	-	400	1,530
	<u>14,599</u>	<u>-</u>	<u>14,599</u>	<u>15,829</u>

5. Creditors - due within one year

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Accruals	2,654	-	2,654	1,970
	<u>2,654</u>	<u>-</u>	<u>2,654</u>	<u>1,970</u>

6. Transactions with trustees

None of the trustees received a salary or expenses in 2020 or 2021.