

**Charity Number**

**276440**

**MERSEYSIDE CHRISTIAN FELLOWSHIP**

**Report and Accounts**

**for the year**

**31 March 2023**

# **MERSEYSIDE CHRISTIAN FELLOWSHIP**

## **Report and Accounts for the year ended 31 March 2023**

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## **MERSEYSIDE CHRISTIAN FELLOWSHIP**

### **Trust Information for the year ended 31 March 2023**

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

## **MERSEYSIDE CHRISTIAN FELLOWSHIP**

### **Trustees Annual Report for the year ended 31 March 2023**

The trustees submit their Annual Report and Accounts for the year ended 31 March 2023, 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 2023.

### **International Aid**

The Trust continues to pay the salaries of all the staff at N'Tara Christian School in Uganda. We also sent additional funds towards the building work on classrooms.

## **MERSEYSIDE CHRISTIAN FELLOWSHIP**

### **Trustees Annual Report for the year ended 31 March 2023**

#### **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.

##### **Sri Lanka**

We sent donations to Sri Lanka to support an orphanage and struggling families.

##### **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.

##### **Future Developments**

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

##### **Reserves Policy**

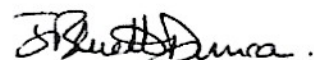
The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission and consider it prudent that unrestricted reserves should be sufficient to avoid the necessity to realise fixed assets and cover possible risk scenarios. At 31 March 2023 the Trustees 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 £118,350 (2022: £111,240 ) and, after deducting resources expended of £121,279 (2022: £ 118,011 ), the net expenditure was £2,929 (2022: £6,771).

The net assets of the Charity at 31 March 2023 were £122,041 (2022 : £124,970).

The Trustees Report was approved on 24/1/24 and signed on their behalf by:



.....  
**JM Bluett-Duncan**  
**Chairman**

## **MERSEYSIDE CHRISTIAN FELLOWSHIP**

### **Statement of Trustees Responsibilities for the year ended 31 March 2023**

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 2023**

I report on the accounts of the Trust for the year ended 31 March 2023, 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**

## MERSEYSIDE CHRISTIAN FELLOWSHIP

### Statement of Financial Activities for the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>Incoming Resources:</b>					
<b>Income &amp; Endowments from:</b>					
Donation & Legacies		101,147	16,963	118,110	110,990
Other income		240		240	250
<b>Total</b>		<b>101,387</b>	<b>16,963</b>	<b>118,350</b>	<b>111,240</b>
<b>Resources Expended:</b>					
<b>Expenditure on:</b>					
Charitable activities	2	100,762	19,167	119,929	116,661
Other	2	1,350	-	1,350	1,350
<b>Total</b>		<b>102,112</b>	<b>19,167</b>	<b>121,279</b>	<b>118,011</b>
<b>Net Incoming/(Expenditure)</b>		<b>(725)</b>	<b>(2,204)</b>	<b>(2,929)</b>	<b>(6,771)</b>
Transfer between funds		(1,097)	1,097	-	-
Total funds brought forward		130,064	(5,094)	124,970	131,741
<b>Total funds carried forward</b>		<b>128,242</b>	<b>(6,201)</b>	<b>122,041</b>	<b>124,970</b>



# MERSEYSIDE CHRISTIAN FELLOWSHIP

## Balance Sheet for the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>Fixed Assets</b>					
Tangible assets	3	93,220	-	93,220	93,306
<b>Current Assets</b>					
Debtors	4	11,479	-	11,479	12,640
Cash at bank		20,266	-	20,266	21,648
Total current assets		31,745	-	31,745	34,288
Creditors: Amounts falling due within one year	5	(2,924)	-	(2,924)	(2,624)
Net current assets		28,821	-	28,821	31,664
<b>Total Net Assets</b>		<b>122,041</b>	<b>-</b>	<b>122,041</b>	<b>124,970</b>
<b>Funds of the Charity</b>					
Unrestricted funds				128,242	130,064
Restricted funds				(6,201)	(5,094)
<b>Total funds</b>				<b>122,041</b>	<b>124,970</b>

The financial statements were approved by the Trustees on the 24/1/24 and signed on their behalf by:-



**J.M. Bluett-Duncan**  
Trustee

## **MERSEYSIDE CHRISTIAN FELLOWSHIP**

### **Notes to the Accounts for the year ended 31 March 2023**

#### **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 2023

#### 2. Resources Expended

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>Charitable activities:</b>				
Ministry support and expenses	38,559	-	38,559	38,001
Charitable gifts	35,969	19,167	55,136	60,334
Premises expenses	13,473	-	13,473	6,165
Administration costs	9,967	-	9,967	10,313
Events and activities	2,708	-	2,708	1,733
Depreciation	86	-	86	115
	<b>100,762</b>	<b>19,167</b>	<b>119,929</b>	<b>116,661</b>
<b>Governance costs:</b>				
Independent examination	1,350	-	1,350	1,350

#### 3. Tangible Fixed Assets

	Richmond Park £	Extension £	Equipment	Total
<b>Costs</b>				
At 1 April 2022	39,068	53,894	31,612	124,574
Additions	-	-	-	-
<b>At 31 March 2023</b>	<b>39,068</b>	<b>53,894</b>	<b>31,612</b>	<b>124,574</b>
<b>Depreciation</b>				
At 1 April 2022	-	-	31,268	31,268
Charge for the period	-	-	86	86
<b>At 31 March 2023</b>	<b>-</b>	<b>-</b>	<b>31,354</b>	<b>31,354</b>
<b>Net Book Value</b>				
<b>At 31 March 2023</b>	<b>39,068</b>	<b>53,894</b>	<b>258</b>	<b>93,220</b>
<b>At 31 March 2022</b>	<b>39,068</b>	<b>53,894</b>	<b>344</b>	<b>93,306</b>

## MERSEYSIDE CHRISTIAN FELLOWSHIP

### Notes to the Accounts for the year ended 31 March 2023

#### 4. Debtors and prepayments

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Income tax recoverable	11,479	-	11,479	12,240
Other Debtors	-	-	-	400
	<u>11,479</u>	<u>-</u>	<u>11,479</u>	<u>12,640</u>

#### 5. Creditors - due within one year

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Accruals	2,924	-	2,924	2,624
	<u>2,924</u>	<u>-</u>	<u>2,924</u>	<u>2,624</u>

#### 6. Transactions with trustees

None of the trustees received a salary or expenses in 2022 or 2023.