

FERN CHRISTIAN FELLOWSHIP
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 August 2021

AUKER RHODES PROFESSIONAL SERVICES LLP

Chartered Accountants & Registered Auditors

KEIGHLEY

FERN CHRISTIAN FELLOWSHIP

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FERN CHRISTIAN FELLOWSHIP

CHARITY INFORMATION

CHARITY NUMBER : 1004057

GOVERNING INSTRUMENT : Trust Deed dated 14th June 1991
and supplemental deed of 30th September 2000

TRUSTEES : Keith Fawcett Craven (Pastor)
Avril Victoria Craven (Pastor)
Alistair Fawcett Craven
Valerie Wallace
Barbara Edmondson
Patricia Calvert

SECRETARIES : Avril Craven/ Alistair Craven

TREASURERS : Avril Craven/ Patricia Calvert

TRUST OBJECTIVES : The advancement of the Christian Faith

PRINCIPAL ADDRESS : Orchard Court
Lord Lane
Haworth
Keighley
West Yorkshire
BD22 8QP

INDEPENDENT EXAMINER : R. J. Kenyon FCA
Auker Rhodes Professional Services LLP
Chartered Accountants and
Registered Auditors
Aire Valley Business Centre
Lawkholme Lane
Keighley
BD21 3BB

FERN CHRISTIAN FELLOWSHIP

REPORT OF THE TRUSTEES

The Trustees present their Report and Financial Statements for the year ended 31 August 2021.

OBJECTIVES, ORGANISATION AND ACTIVITIES

The Fern Christian Fellowship was constituted by a declaration of trust dated the 14 June 1991 and supplemental deed of 30 September 2000, and is a registered Charity numbered 1004057.

The principal address of the Charity is Orchard Court, Lord Lane, Haworth, Keighley, West Yorkshire, BD22 8QP.

The objectives of the Charity are the advancement of the Christian Faith, the relief of persons in need, hardship, sickness or distress and the provision of a Bible school.

The trustees have due regard to the Charity Commission's guidance on public benefit.

TRUSTEES

The Trustees who served during the year were:-

Name
Keith Fawcett Craven (Pastor)
Avril Victoria Craven (Pastor)
Alistair Fawcett Craven
Valerie Wallace
Barbara Edmondson
Patricia Calvert

AGENTS AND ADVISERS

The Independent Examiner is Mr. R. J. Kenyon FCA, of Auker Rhodes Professional Services LLP, Chartered Accountants and Registered Auditors of Keighley.

The bank account of the Charity is maintained at Barclays, Keighley.

FERN CHRISTIAN FELLOWSHIP

REPORT OF THE TRUSTEES

REVIEW OF PROGRESS AND ACHIEVEMENTS

From September we continued to hold the Sunday meetings online and also the prayer meeting on Wednesday via Zoom.

As restrictions were lifted slightly we managed to be able to have our weekend away together at Grange over Sands. Jonathan Edwards ministered.

The Grimshaw Centre remained closed to us but we were promised opening in January 2021. However this opening did not happen in January nor again in March as by now the Methodist Congregation elected to close permanently.

The week beginning 11th July 2021 the Lord assured us that the building would be opened up to us. As the weather improved in July we were able to have an in person meeting in the garden at Orchard Court which was well attended.

Whilst most of our services have had to be streamed on line we have been able with God's help, to maintain a place and spiritual atmosphere whereby people were able to connect with God. During the week 1st August 2021 we were contacted by the Methodist senior circuit steward who informed us we could use the building again on a temporary basis. A team from church enthusiastically and wonderfully prepared the building for our return. On Sunday the 8th August Jonathon Edwards ministered at our first return to the building. The meeting was well attended. We are continuing to worship together and enjoy His wonderful presence. We were also able to meet in person for the prayer meeting at Orchard Court.

Sadly our treasurer Neil moved away during the lockdown in November, we miss him and Sue. Patricia Calvert has been voted in as joint treasurer along with Avril who does the day to day running of the accounts.

We support Vision Ministries. Barbara spends several months every year in Kenya. She raises funds to help 'Baby Life' a locally run refuge and home for abandoned and unwanted babies. She also ministers in the largest sub-Sahara slum in Kibera, Nairobi, helping with a feeding program and education for the children and Water Guard a water purifying system. She also ministers at a children's home which she founded and built in Mombasa, which is attached to a Christian church and school. However her visit was cut short this year because of Covid, but the work stills goes on.

We also support local people in financial need, and various other Christian causes.

We have found this to be a very challenging time, as pastoring people is a very personal and hands on ministry. However the trustees and the church as a whole have been amazing at supporting and encouraging one another. We are thankful to God for such a dedicated and loving congregation.

Our vision is to preach the Christian gospel, save the lost, heal the sick and to encourage every member to reach their full potential as a Christian.

REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

Full details of the financial transactions are contained in the attached accounts and the total receipts for the period were £33,130 (2020 - £37,212) and after deducting payments of £35,816 (2020 - £38,715) the net outgoing resources were (£2,686) as compared with net outgoing resources of (£1,503) in 2020.

SIGNED ON BEHALF OF THE TRUSTEES

.....
Keith Fawcett Craven (Pastor)

FERN CHRISTIAN FELLOWSHIP

STATEMENT OF CHARITY TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with the Statement of Recommended Practice (FRS 102) for charities issued by the Charity Commission and the Charities Act 2011.

The law applicable to charities in England & Wales 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 of the charity for that period.

In preparing these 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;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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.

FERN CHRISTIAN FELLOWSHIP

**INDEPENDENT EXAMINER'S REPORT
TO THE CHURCH COMMITTEE OF
FERN CHRISTIAN FELLOWSHIP**

I report on the Accounts of the Charity for the year ended 31 August 2021 which are set out on pages 6 to 11.

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 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 the course of 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 be reached.

.....
R. J. Kenyon FCA
Auker Rhodes Professional Services LLP
Chartered Accountants
Aire Valley Business Centre
Lawkholme Lane
Keighley
BD21 3BB

FERN CHRISTIAN FELLOWSHIP

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 AUGUST 2021

	Note	Unrestricted Funds Year ended 31 August 2021 £	Restricted Funds Year ended 31 August 2021 £	Total Funds Year ended 31 August 2021 £	Total Funds Year ended 2020 £
INCOMING RESOURCES					
Voluntary Income	2	33,130	-	33,130	37,087
Sale of asset		-		0	125
		<u>33,130</u>	<u>-</u>	<u>33,130</u>	<u>37,212</u>
RESOURCES EXPENDED					
Charitable Activities	3	30,709	-	30,709	34,747
Grants paid	4	3,952	-	3,952	2,589
		<u>34,661</u>	<u>-</u>	<u>34,661</u>	<u>37,336</u>
Governance Costs					
Administration	5	1,155	-	1,155	1,379
		<u>1,155</u>	<u>-</u>	<u>1,155</u>	<u>1,379</u>
TOTAL RESOURCES EXPENDED		<u><u>35,816</u></u>	<u><u>-</u></u>	<u><u>35,816</u></u>	<u><u>38,715</u></u>
NET OUTGOING RESOURCES		(2,686)	-	(2,686)	(1,503)
Net transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		<u>(2,686)</u>	<u>-</u>	<u>(2,686)</u>	<u>(1,503)</u>
Balances at 1 September 2020		<u>9,934</u>	<u>-</u>	<u>9,934</u>	<u>11,437</u>
Balances at 31 August 2021		<u><u>7,248</u></u>	<u><u>-</u></u>	<u><u>7,248</u></u>	<u><u>9,934</u></u>

FERN CHRISTIAN FELLOWSHIP

BALANCE SHEET AT 31 AUGUST 2021

	Note	Unrestricted Funds 31 August 2021 £	Restricted Funds 31 August 2021 £	Total Funds 2021 £	Total Funds 2020 £
CURRENT ASSETS					
Cash at bank and in hand		7,248	-	7,248	9,934
NET ASSETS	7	7,248	-	7,248	9,934
RESERVES					
Brought forward		9,934	-	9,934	11,437
Net outgoing resources		(2,686)	-	(2,686)	(1,503)
Balances carried forward	7	7,248	-	7,248	9,934

The financial statements were approved by the Trustees on .

..... **Keith Fawcett Craven (Pastor)** Trustee

FERN CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS

1. STATEMENT OF ACCOUNTING POLICIES

The following are the more important Accounting Policies adopted by the Charity:

a) BASIS OF PREPARATION

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued October 2019 and with the Charities Act 2011.

b) FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

c) INCOMING RESOURCES

All incoming resources are included in the SOFA when the monies are received.

d) RESOURCES EXPENDED

All expenditure are accounted for on a payments basis and has been classified under headings that aggregate all costs related to the category.

2. VOLUNTARY INCOME	Unrestricted Funds Year ended 31 August 2021 £	Restricted Funds Year ended 31 August 2021 £	Total Funds Year ended 31 August 2021 £	Total Funds Year ended 2020 £
Tithes & Offerings	27,230	-	27,230	32,795
Gift Aid	5,895	-	5,895	4,279
Bank interest	5	-	5	13
	33,130	-	33,130	37,087

NOTES TO THE ACCOUNTS

3. CHARITABLE ACTIVITIES	Unrestricted Funds Year ended 31 August 2021 £	Restricted Funds Year ended 31 August 2021 £	Total Funds Year ended 31 August 2021 £	Total Funds Year ended 2020 £
Pastors and other leaders	30,000	-	30,000	30,000
Rent and donations for use of meeting halls and heating	300	-	300	2,550
Refreshment, flowers and outreach	29	-	29	37
Gifts to visiting Speakers	380	-	380	2,160
	<u>30,709</u>	<u>-</u>	<u>30,709</u>	<u>34,747</u>
4. GRANTS PAID	Unrestricted Funds Year ended 31 August 2021 £	Restricted Funds Year ended 31 August 2021 £	Total Funds Year ended 31 August 2021 £	Total Funds Year ended 2020 £
CCLI	122	-	122	117
Aaron Ministry Grange	-	-	-	-
Vision Ministries	1,080	-	1,080	960
Donation: Euro Vision	-	-	-	100
To Individuals for their support to FERN	1,220	-	1,220	460
Donation; Christian Concern	-	-	-	-
Premier Christian Media Trust	-	-	-	-
Donation: Church Howarth	-	-	-	50
Donation: United chirstian Broadcast	-	-	-	12
Donation: Product Vision	-	-	-	100
Donation: P Calvert (Grange for speakers)	-	-	-	290
A Craven: Love gift	-	-	-	500
Donation: Denver	150	-	150	-
Donation: J Ministry Grange	250	-	250	-
Donation: "James and Shanon Wedding	200	-	200	-
Donation: Trevor	200	-	200	-
Donation: Good Friday Ministry	30	-	30	-
Donation: Craven - Tracy Hudson	200	-	200	-
Donation: Alister Fawcett - Love Gift	500	-	500	-
	<u>3,952</u>	<u>-</u>	<u>3,952</u>	<u>2,589</u>
5. ADMINISTRATION	Unrestricted Funds Year ended 31 August 2021 £	Restricted Funds Year ended 31 August 2021 £	Total Funds Year ended 31 August 2021 £	Total Funds Year ended 2020 £
Insurance	293	-	293	310
Advertising	18	-	18	31
Stationery	12	-	12	-
Sundries	99	-	99	63
Accountancy	480	-	480	468
Electrical	-	-	-	-
Camera purchase	-	-	-	250
Equipment live to screen	81	-	81	185
Zoom Video commu.	173	-	173	72
	<u>1,155</u>	<u>-</u>	<u>1,155</u>	<u>1,379</u>

NOTES TO THE ACCOUNTS

6. STAFF COSTS

	Year ended 31 August 2021 £	Year ended 31 August 2020 £
Remuneration	<u>30,000</u>	<u>30,000</u>

No staff members were paid more than £50,000.

The average number of staff members, calculated on a full-time equivalent basis, analysed by function was:

	Year ended 31 August 2021 No.	Year ended 31 August 2020 No.
Management and administration of the charity	<u>2</u>	<u>2</u>

7. FUND ANALYSIS

	31 August 2020		Income	Expenditure	31 August 2021	
	£	Gifts £	Interest £	£	£	£
General fund	1,558	20,125	5	30,000		-8,312
Designated fund: External Ministries Fund (Below)	8,376	13,000	-	5,816		15,560
	<u>9,934</u>	<u>33,125</u>	<u>5</u>	<u>35,816</u>		<u>7,248</u>

External Ministries Fund

A designated fund has been set up as External Ministries Fund, for the purpose of supporting various ministries in the UK and overseas, and for paying visiting ministers for their ministry at FERN. Certain donors have elected to place their giving into this fund and in the year to 31st August 2021 there has been received £13,000 and expended £5,816.

Analysis of net assets between funds

	General Fund £	Designated Fund £	Total £
Building Society: No. 1 Account	4,386		4,386
No. 2 Account		2,862	2,862
Cash	-		-
	<u>4,386</u>	<u>2,862</u>	<u>7,248</u>

8. TRANSACTIONS WITH TRUSTEES

Keith Fawcett Craven and Avril Victoria Craven received fees of £30,000 during the year (2020 - £30,000).

9. CONTROLLING PARTY

The Church was controlled by the Trustees throughout the current and previous year.

FERN CHRISTIAN FELLOWSHIP

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021

	Year ended 31 August 2021		Year ended 31 August 2020	
	£	£	£	£
INCOMING RESOURCES				
Tithes, Offerings and donations	27,231		32,794	
Gift Aid Recoverable	5,895		4,279	
Bank interest received	5		13	
Sale of asset	-	33,130	125	37,212
RESOURCES EXPENDED				
Pastors - Pastoral ministry	30,000		30,000	
Gifts to visiting Speakers	380		2,160	
New Life paper - Subscription	-		31	
Refreshment, flowers and outreach	29		37	
Printing, Postage & Stationery	12		-	
Sundries	99		63	
Accountant's fee	480		468	
Insurance	293		310	
Gas	-		150	
Donation: Vision Ministeries	1,080		960	
Donation: Euro Vision	-		100	
Donation: Denver	150		-	
Donation: J Ministry Grange	250		-	
Donation: Church Howarth	-		50	
Donation: "James and Shanon Wedding	200		-	
Donation: West Lane Methodist	200		2,400	
CCLI	122		117	
Donation: Trevor	200		-	
Donation: Good Friday Ministry	30		-	
Donation: Craven - Tracy Hudson	200		-	
Donation: Alister Fawcett - Love Gift	500		-	
Donation: J&A Edwards (Preacher)	1,220		460	
Donation: Product Vision	-		100	
Donation: P Calvert (Grange for speakers)	-		290	
Donation: United chirstian Broadcast	-		12	
A Craven: Love gift	-		500	
Camera purchase	-		250	
Equipment live to screen	81		185	
Zoom Video commu.	173		72	
Easity Domain name - Fern	18		-	
Val, Barbara Daniel	100			
		35,816		38,715
NET OUTGOING RESOURCES		(2,686)		(1,503)
Funds Balance at 1 September 2020		9,934		11,437
Funds Balance at 31 August 2021		7,248		9,934