

# FERN

## CHRISTIAN FELLOWSHIP

Orchard Court, Lord Lane, Haworth,  
Keighley, West Yorkshire BD22 8QP.

Telephone 01535 643941

Pastor Keith F Craven IEng MIET

4 April 2022

Dear Sirs

This representation letter is provided in connection with your preparation of the accounts and financial statements of Fern Christian Fellowship for the year ending 31 August 2022.

#### Financial statements

We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement dated 16 April 2015 for preparing financial statements in accordance with the Charities Act 2011 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) which you have drafted on our behalf, which give a true and fair view of the financial position of charity, as of 31 August 2022 and of the results of its operations for the year then ended and for making accurate representations to you.

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.

Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of accounting standards.

1. All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or disclosed in the financial statements.

2. We confirm the financial statements are free of material misstatements, including omissions.

3. We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the charity, is a going concern.

#### Information provided

4. All accounting records and relevant information have been made available to you for the purpose of your preparation of the financial statements. We have provided to you all other information requested and given unrestricted access to persons within the entity from whom you have deemed it necessary to request information. All other records and related information including minutes of all management and shareholders meeting, have been made available to you.

5. All transactions undertaken by the charity have been properly reflected in the accounting records and are reflected in the financial statements.

6. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

7. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves management or employees who have significant roles in internal control, or others, where fraud could have a material effect on the financial statements.

8. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

9. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws or regulations which provide a legal framework within which the charity, has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

10. We confirm that we have disclosed to you the identity of the entity's related parties and all related party relationships and transactions relevant to the charity, that we are aware of.

11. The charity has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.

12. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.

13. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income. All income has been recorded.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully

Signed on behalf of the trustees



Keith Fawcett Craven (Pastor)

**FERN CHRISTIAN FELLOWSHIP  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 August 2022**

**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 2022.

#### **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:-

<b>Name</b>
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 moved back into the Grimshaw Centre, although we still had to wear face masks.

As Covid restrictions were lifted we managed to be able to have our weekend away together at Grange over Sands which proved to be a very refreshing time. Jonathan Edwards ministered.

We had to move out of the Grimshaw Centre in April 2022 as the Centre was put up for sale.

In May 2022 we met in Haworth village Hall for two meetings but decided it was not suitable.

Later in May we moved to Lees Methodist Chapel meeting once a week on Sunday evenings. People have settled in well at Lees, two Methodist ladies have joined us and we have gained other members also. We continue to hold the Prayer meetings being held on Wednesday at Orchard Court.

We continue to support the work of Vision Ministries in Kenya. In June we increased our donations from £80 to £100 per month as the work there continues to grow.

Barbara along with a team of others 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-Saharan 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.

We also support various other Christian causes. We have donated £400 to Ukraine via David Hathaway ministries. .

We provide daily bible reading notes available free of charge to people.

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 £33,097 (2021 - £33,130) and after deducting payments of £27,299 (2021 - £35,816) the net incoming resources were £5,797 as compared with net outgoing resources of (£2,686) in 2021.

**SIGNED ON BEHALF OF THE TRUSTEES**

  
Keith Fawcett Craven (Pastor)

23-Mar-2023

## **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 2022 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.

.....  
23-Mar-2023

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

**FERN CHRISTIAN FELLOWSHIP**

**NET INCOMING (OUTGOING) RESOURCES FOR THE PERIOD ENDED 31 AUGUST 2022**

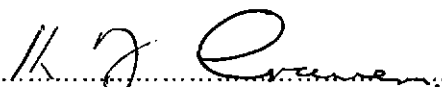
	Note	Unrestricted Funds Year ended 31 August 2022 £	Restricted Funds Year ended 31 August 2022 £	Total Funds Year ended 31 August 2022 £	Total Funds Year ended 2021 £
<b>INCOMING RESOURCES</b>					
Voluntary Income	2	33,097	-	33,097	33,130
Sale of asset		-		0	-
		<u>33,097</u>	<u>-</u>	<u>33,097</u>	<u>33,130</u>
<b>RESOURCES EXPENDED</b>					
Charitable Activities	3	19,665	-	19,665	30,709
Grants paid	4	5,151	-	5,151	3,952
		<u>24,816</u>	<u>-</u>	<u>24,816</u>	<u>34,661</u>
Governance Costs					
Administration	5	2,483	-	2,483	1,155
		<u>2,483</u>	<u>-</u>	<u>2,483</u>	<u>1,155</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>27,299</u>	<u>-</u>	<u>27,299</u>	<u>35,816</u>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>					
		5,798	-	5,798	(2,686)
Net transfers between funds		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>5,798</u>	<u>-</u>	<u>5,798</u>	<u>(2,686)</u>
Balances at 1 September 2021		<u>7,248</u>	<u>-</u>	<u>7,248</u>	<u>9,934</u>
Balances at 31 August 2022		<u>13,046</u>	<u>-</u>	<u>13,046</u>	<u>7,248</u>

**FERN CHRISTIAN FELLOWSHIP**

**BALANCE SHEET AT 31 AUGUST 2022**

	Note	Unrestricted Funds 31 August 2022 £	Restricted Funds 31 August 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		13,046	-	13,046	7,248
<b>NET ASSETS</b>	7	<u>13,046</u>	<u>-</u>	<u>13,046</u>	<u>7,248</u>
<b>RESERVES</b>					
Brought forward		7,248	-	7,248	9,934
Net outgoing resources		<u>5,798</u>	<u>-</u>	<u>5,798</u>	<u>( 2,686)</u>
Balances carried forward	7	<u>13,046</u>	<u>-</u>	<u>13,046</u>	<u>7,248</u>

The financial statements were approved by the Trustees on 23-Mar-2023


 ..... 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.

<b>2. VOLUNTARY INCOME</b>	<b>Unrestricted Funds Year ended 31 August 2022 £</b>	<b>Restricted Funds Year ended 31 August 2022 £</b>	<b>Total Funds Year ended 31 August 2022 £</b>	<b>Total Funds Year ended 2021 £</b>
Tithes & Offerings	31,230	-	31,230	27,230
Gift Aid	1,866	-	1,866	5,895
Bank interest	1	-	1	5
	<b>33,097</b>	<b>-</b>	<b>33,097</b>	<b>33,130</b>

FERN CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS

3. CHARITABLE ACTIVITIES	Unrestricted Funds Year ended 31 August 2022 £	Restricted Funds Year ended 31 August 2022 £	Total Funds Year ended 31 August 2022 £	Total Funds Year ended 2021 £
Pastors and other leaders	16,749	-	16,749	30,000
Rent and donations for use of meeting halls and heating	2,768	-	2,768	300
Refreshment, flowers and outreach	148	-	148	29
Gifts to visiting Speakers	-	-	-	380
	<u>19,665</u>	<u>-</u>	<u>19,665</u>	<u>30,709</u>
<b>4. GRANTS PAID</b>	<b>Unrestricted Funds Year ended 31 August 2022 £</b>	<b>Restricted Funds Year ended 31 August 2022 £</b>	<b>Total Funds Year ended 31 August 2022 £</b>	<b>Total Funds Year ended 2021 £</b>
CCLI	161	-	161	122
Vision Ministries	2,020	-	2,020	1,080
To Individuals for their support to FERN	500	-	500	1,220
Donation: Christian Concern	200	-	200	-
Donation: V Wallace Ministry	180	-	180	-
Donation: Premier org	200	-	200	-
Donation: Philip Ministry	500	-	500	-
Donation: Bimala Ministry	50	-	50	-
Donation: Denver	-	-	-	150
Donation: J Ministry Grange	400	-	400	250
Donation: "James and Shanon Weddi	-	-	-	200
Donation: Trevor	40	-	40	200
Donation: Good Friday Ministry	-	-	-	30
Donation: Craven - Tracy Hudson	-	-	-	200
Donation: Alister Fawcett - Love Gift	500	-	500	500
Donation: David Hathaway	400	-	400	-
	<u>5,151</u>	<u>-</u>	<u>5,151</u>	<u>3,952</u>
<b>5. ADMINISTRATION</b>	<b>Unrestricted Funds Year ended 31 August 2022 £</b>	<b>Restricted Funds Year ended 31 August 2022 £</b>	<b>Total Funds Year ended 31 August 2022 £</b>	<b>Total Funds Year ended 2021 £</b>
Insurance	824	-	824	293
Advertising	18	-	18	18
Stationery	-	-	-	12
Subscription	19	-	19	-
Sundries	172	-	172	99
Accountancy	516	-	516	480
Clicksend - Text message	130	-	130	-
Equipment live to screen	-	-	-	81
Gas	93	-	93	-
New Gas heater	100	-	100	-
Zoom Video commu.	14	-	14	173
Howarth village hall	72	-	72	-
Grange Hospitality	525	-	525	-
	<u>2,483</u>	<u>-</u>	<u>2,483</u>	<u>1,155</u>

NOTES TO THE ACCOUNTS

6. STAFF COSTS

	Year ended 31 August 2022 £	Year ended 31 August 2021 £
Remuneration	<u>16,749</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 2022 No.	Year ended 31 August 2021 No.
Management and administration of the charity	<u>2</u>	<u>2</u>

7. FUND ANALYSIS

	31 August 2021 £	Income Gifts £	Interest £	Expenditure £	31 August 2022 £
General fund	(8,312)	18,844	1	17,379	(6,847)
Designated fund: External Ministries Fund (Below)	15,560	14,253	-	9,920	19,893
	<u>7,248</u>	<u>33,097</u>	<u>1</u>	<u>27,299</u>	<u>13,046</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 2022 there has been received £14,253 and expended £9,920.

**Analysis of net assets between funds**

	General Fund £	Designated Fund £	Total £
Building Society: No. 1 Account	10,025		10,025
No. 2 Account		3,021	3,021
Cash	-		-
	<u>10,025</u>	<u>3,021</u>	<u>13,046</u>

8. TRANSACTIONS WITH TRUSTEES

Keith Fawcett Craven and Avril Victoria Craven received fees of £16,749 during the year (2021 - £30,000).

9. CONTROLLING PARTY

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

FERN CHRISTIAN FELLOWSHIP

NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR ENDED 31 AUGUST 2022

	Year ended 31 August 2022		Year ended 31 August 2021	
	£	£	£	£
<b>INCOMING RESOURCES</b>				
Tithes, Offerings and donations	31,230		27,230	
Gift Aid Recoverable	1,866		5,895	
Bank interest received	1		5	
Sale of asset	-	33,097	-	33,130
<b>RESOURCES EXPENDED</b>				
Pastors - Pastoral Ministry	16,749		30,000	
Gifts to visiting Speakers	-		380	
New Life paper - Subscription	19		-	
Howarth Methodist & Lees Methodist-Rent	2,648		-	
Refreshment, flowers and outreach	148		29	
Printing, Postage & Stationery	-		12	
Sundries	172		99	
Accountant's fee	516		480	
Insurance	824		293	
Gas	93		-	
Support: David Chaudhary	-		-	
Donation: Vision Ministries	2,020		1,080	
Donation: David Hathaway	400		-	
Donation: Denver	-		150	
Donation: J Ministry Grange	400		250	
Donation: Christian concern	200		-	
Donation: V Wallace Ministry	180		-	
Donation: "James and Shanon Wedding	-		200	
Donation: West Lane Methodist	-		200	
CCLI	161		122	
Donation: Trevor	40		200	
Donation: Good Friday Ministry	-		30	
Donation: Craven - Tracy Hudson	-		200	
Donation: Alister Fawcett - Love Gift	500		500	
Donation: J&A Edwards (Preacher)	500		1,220	
Donation: Premier org	200		-	
Donation: Philip Ministry	500		-	
Donation: Barbara, Ministry Trevor	120		100	
Donation: Bimala Ministry	50		-	
Clicksend - Text message	130		-	
Grange Hospitality	525		-	
New Gas heater	100		-	
Equipment live to screen	-		81	
Zoom Video commu.	14		173	
Domain name	18		18	
Howarth village hall	72		-	
		27,299		35,816
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>5,798</b>		<b>( 2,686)</b>
Funds Balance at 1 September 2021		7,248		9,934
Funds Balance at 31 August 2022		<b>13,046</b>		<b>7,248</b>