

FERN CHRISTIAN FELLOWSHIP
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 August 2023

AUKER RHODES PROFESSIONAL SERVICES LLP
Chartered Accountants & Registered Auditors
YEADON

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
Basement Floor
Focus House
Focus Way
Yeadon
LS19 7DB

FERN CHRISTIAN FELLOWSHIP

REPORT OF THE TRUSTEES

The Trustees present their Report and Financial Statements for the year ended 31 August 2023.

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 Yeadon.

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

FERN CHRISTIAN FELLOWSHIP

REPORT OF THE TRUSTEES

REVIEW OF PROGRESS AND ACHIEVEMENTS

People have settled in well at Lees, two teenagers made a strong commitment to the Lord and continue to attend church. 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.

Barbara ministered for three months in Kenya at the beginning of the year.

Several of our members are able to preach, lead and minister in our own weekly services.

As we meet in the evenings, several of our members regularly preach and minister in morning services in other churches in and around the area,

We also have some ladies meetings which raise funds for the Kenya ministry.

The Services continue to be lively, engaging and inspiring.

We meet weekly for prayer and are available for prayer and ministry at any time.

Everyone is made very welcome.

Groups which we have helped financially this year include.

Premier Christian group

CUF Israel.

Joseph Storehouse (Vision for Israel).

Christian Concern.

Babylife Kenya.

We make available tracts and daily bible reading notes for personal use or distribution.


We are thankful to God for such a dedicated and loving congregation.

Our vision is to reach 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 £35,635 (2022 - £33,097) and after deducting payments of £35,310 (2022 - £27,299) the net incoming resources were £324 as compared with net incoming resources of £5,798 in 2022.

SIGNED ON BEHALF OF THE TRUSTEES


.....
Keith Fawcett Craven (Pastor)

30-Jan-2024

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 2023 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.

30-Jan-2024

R. J. Kenyon FCA
Auker Rhodes Professional Services LLP
Chartered Accountants
Basement Floor
Focus House
Focus Way
Yeadon
LS19 7DB

FERN CHRISTIAN FELLOWSHIP

NET INCOMING (OUTGOING) RESOURCES FOR THE PERIOD ENDED 31 AUGUST 2023

	Note	Unrestricted Funds Year ended 31 August 2023 £	Restricted Funds Year ended 31 August 2023 £	Total Funds Year ended 31 August 2023 £	Total Funds Year ended 2022 £
INCOMING RESOURCES					
Voluntary Income	2	35,635	-	35,635	33,097
		<u>35,635</u>	<u>-</u>	<u>35,635</u>	<u>33,097</u>
RESOURCES EXPENDED					
Charitable Activities	3	24,339	-	24,339	19,665
Grants paid	4	6,265	-	6,265	5,151
		<u>30,604</u>	<u>-</u>	<u>30,604</u>	<u>24,816</u>
Governance Costs Administration	5	4,707	-	4,707	2,483
		<u>4,707</u>	<u>-</u>	<u>4,707</u>	<u>2,483</u>
TOTAL RESOURCES EXPENDED		<u>35,310</u>	<u>-</u>	<u>35,310</u>	<u>27,299</u>
NET INCOMING/ (OUTGOING) RESOURCES					
		324	-	324	5,798
Net transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		<u>324</u>	<u>-</u>	<u>324</u>	<u>5,798</u>
Balances at 1 September 2022		<u>13,046</u>	<u>-</u>	<u>13,046</u>	<u>7,248</u>
Balances at 31 August 2023		<u>13,370</u>	<u>-</u>	<u>13,370</u>	<u>13,046</u>

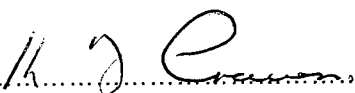
FERN CHRISTIAN FELLOWSHIP

BALANCE SHEET AT 31 AUGUST 2023

	Note	Unrestricted Funds 31 August 2023 £	Restricted Funds 31 August 2023 £	Total Funds 2023 £	Total Funds 2022 £
CURRENT ASSETS					
Cash at bank and in hand		13,370	-	13,370	13,046
NET ASSETS	7	<u>13,370</u>	<u>-</u>	<u>13,370</u>	<u>13,046</u>
RESERVES					
Brought forward		13,046	-	13,046	7,248
Net outgoing resources		324	-	324	5,798
Balances carried forward	7	<u>13,370</u>	<u>-</u>	<u>13,370</u>	<u>13,046</u>

The financial statements were approved by the Trustees on

30-Jan-2024



Keith Fawcett Craven (Pastor) Trustee

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 2023 £	Restricted Funds Year ended 31 August 2023 £	Total Funds Year ended 31 August 2023 £	Total Funds Year ended 2022 £
Tithes & Offerings	28,669	-	28,669	31,230
Gift Aid	6,919	-	6,919	1,866
Bank interest	47	-	47	1
	35,635	-	35,635	33,097

NOTES TO THE ACCOUNTS

3. CHARITABLE ACTIVITIES	Unrestricted Funds Year ended 31 August 2023 £	Restricted Funds Year ended 31 August 2023 £	Total Funds Year ended 31 August 2023 £	Total Funds Year ended 2022 £
Pastors and other leaders	21,996	-	21,996	16,749
Rent and donations for use of meeting halls and heating	2,271	-	2,271	2,768
Refreshment, flowers and outreach	72	-	72	148
Gifts to visiting Speakers	-	-	-	-
	<u>24,339</u>	<u>-</u>	<u>24,339</u>	<u>19,665</u>
4. GRANTS PAID	Unrestricted Funds Year ended 31 August 2023 £	Restricted Funds Year ended 31 August 2023 £	Total Funds Year ended 31 August 2023 £	Total Funds Year ended 2022 £
CCLI	169	-	169	161
Vision Ministries	2,400	-	2,400	2,020
To Individuals for their support to FERN	400	-	400	500
Donation: Christian Concern	300	-	300	200
Donation: V Wallace Ministry	120	-	120	180
Donation: Premier org	200	-	200	200
Donation: Philip Ministry	250	-	250	500
Donation: Bimala Ministry	50	-	50	50
Donation: Aaron	100	-	100	-
Donation: J Ministry Grange	400	-	400	400
Donation: Crawford K	330	-	330	-
Donation: Trevor	-	-	-	40
Donation: Stephen chaudry Ministry	100	-	100	-
Donation: Tane Miller	100	-	100	-
Donation: Alister Fawcett - Love Gift	500	-	500	500
Donation: David Hathaway	-	-	-	400
Donation: Joseph storehouse Isreal Ministry	200	-	200	-
Donation: Baby life	500	-	500	-
Donation: Lees Methodist Jonathan	36	-	36	-
Ian Ball	30	-	30	-
CUF Israel	80	-	80	-
	<u>6,265</u>	<u>-</u>	<u>6,265</u>	<u>5,151</u>
5. ADMINISTRATION	Unrestricted Funds Year ended 31 August 2023 £	Restricted Funds Year ended 31 August 2023 £	Total Funds Year ended 31 August 2023 £	Total Funds Year ended 2022 £
Insurance	330	-	330	824
Advertising	-	-	-	18
Subscription	19	-	19	19
Sundries	277	-	277	172
Accountancy	564	-	564	516
Clicksend - Text message	-	-	-	130
New Gas heater	-	-	-	100
Gas	-	-	-	93
Grange Hospitality	915	-	915	525
Zoom Video commu.	-	-	-	14
Howarth village hall	-	-	-	72
Music Equipment	2,602	-	2,602	-
	<u>4,707</u>	<u>-</u>	<u>4,707</u>	<u>2,483</u>

NOTES TO THE ACCOUNTS

6. STAFF COSTS

	Year ended 31 August 2023 £	Year ended 31 August 2022 £
Remuneration	<u>21,996</u>	<u>16,749</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 2023 No.	Year ended 31 August 2022 No.
Management and administration of the charity	<u>2</u>	<u>2</u>

7. FUND ANALYSIS

	31 August 2022	Income		Expenditure	31 August 2023
	£	Gifts £	Interest £	£	£
General fund	(6,847)	24,855	47	23,383	(5,328)
Designated fund: External Ministries Fund (Below)	19,893	10,733	-	11,927	18,699
	<u>13,046</u>	<u>35,588</u>	<u>47</u>	<u>35,310</u>	<u>13,370</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 2023 there has been received £10,733 and expended £11,927

Analysis of net assets between funds

	General Fund £	Designated Fund £	Total £
Building Society: No. 1 Account	12,544		12,544
No. 2 Account		826	826
Cash	-		-
	<u>12,544</u>	<u>826</u>	<u>13,370</u>

8. TRANSACTIONS WITH TRUSTEES

Keith Fawcett Craven and Avril Victoria Craven received fees of £21,996 during the year (2022 - £16,749).

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 2023

	Year ended 31 August 2023		Year ended 31 August 2022	
	£	£	£	£
INCOMING RESOURCES				
Tithes, Offerings and donations	28,669		31,230	
Gift Aid Recoverable	6,919		1,866	
Bank interest received	47		1	
		35,635		33,097
RESOURCES EXPENDED				
Pastors - Pastoral Ministry	21,996		16,749	
New Life paper - Subscription	19		19	
Howarth Methodist & Lees Methodist-Rent	2,181		2,648	
Refreshment, flowers and outreach	72		148	
Sundries	277		172	
Accountant's fee	564		516	
Insurance	330		824	
Gas	-		93	
Donation: Lees Methodist Jonathan	36		-	
Donation: Vision Ministeries	2,400		2,020	
Donation: David Hathaway	-		400	
Donation: Aaron	100		-	
Donation: J Ministry Grange	400		400	
Donation: Christian concern	300		200	
Donation: V Wallace Ministry	120		180	
Donation: Crawford K	330		-	
CCLI	169		161	
Donation: Trevor	-		40	
Donation: Stephen chaudry Ministry	100		-	
Donation: Tane Miller	100		-	
Donation: Alister Fawcett - Love Gift	500		500	
Donation: J&A Edwards (Preacher)	400		500	
Donation: Premier org	200		200	
Donation: Philip Ministry	250		500	
Donation: Barbara, Ministry	90		120	
Donation: Bimala Ministry	50		50	
Donation: Joseph storehouse Isreal Ministry	200		-	
Donation:Baby life	500		-	
Clicksend - Text message	-		130	
Grange Hospitality	915		525	
New Gas heater	-		100	
Gear4music - 1 x Bose TBSmatch digital mixer	827		-	
Gear4music - Bose L1 Pro16 system 1250 W Black	1,452		-	
Gear4music - 1 x Shure BLX88-K3E Dual Wireless receiver	323		-	
Zoom Video commu.	-		14	
Domain name	-		18	
Howarth village hall	-		72	
Ian Ball	30		-	
CUF Israel	80		-	
		35,310		27,299
NET INCOMING/ (OUTGOING) RESOURCES		324		5,798
Funds Balance at 1 September 2022		13,046		7,248
Funds Balance at 31 August 2023		13,370		13,046

	Year ended 31 August 2023	Movement		Year ended 31 August 2022
	£	%	£	£
INCOMING RESOURCES				
Tithes, offerings and donations	28,668.96	(8.20)	(2,560.78)	31,229.74
Gift Aid Recoverable	6,918.53	270.74	5,052.37	1,866.16
Bank interest received	47.20	7,637.70	46.59	0.61
	35,634.69	7.67	2,538.18	33,096.51
RESOURCES EXPENDED				
Pastors - Pastoral Ministry	21,996.00	31.33	-	16,749.00
New Life paper - Subscription	19.35	2.11	0.40	18.95
Howarth Methodist & Lees Methodist-Rent	2,181.00	(17.64)	(467.00)	2,648.00
Refreshment, flowers and outreach	71.71	(51.60)	(76.46)	148.17
Sundries	276.66	61.28	105.12	171.54
Accountant's fee	564.00	9.30	48.00	516.00
Insurance	329.50	(60.02)	(494.61)	824.11
Gas		(100.00)	(93.00)	93.00
Donation: Lees Methodist Jonathan	36.00	#DIV/0!	36.00	
Donation: Vision Ministries	2,400.00	18.81	380.00	2,020.00
Donation: David Hathaway		(100.00)	(400.00)	400.00
Donation: Aaron	100.00	#DIV/0!	100.00	
Donation: J Ministry Grange	400.00			400.00
Donation: Christian concern	300.00	50.00	100.00	200.00
Donation: V Wallace Ministry	120.00	(33.33)	(60.00)	180.00
Donation: Crawford K	330.00	#DIV/0!	330.00	
CCLI	169.00	4.97	8.00	161.00
Donation: Trevor		(100.00)	(40.00)	40.00
Donation: Stephen chaudry Ministry	100.00	#DIV/0!	100.00	
Donation: Tane Miller	100.00	#DIV/0!	100.00	
Donation: Alister Fawcett - Love Gift	500.00			500.00
Donation: J&A Edwards (Preacher)	400.00	(20.00)	(100.00)	500.00
Donation: Premier org	200.00			200.00
Donation: Philip Ministry	250.00	(50.00)	(250.00)	500.00
Donation: Barbara, Ministry	90.00	(25.00)	(30.00)	120.00
Donation: Bimala Ministry	50.00			50.00
Donation: Joseph storehouse Isreal Ministry	200.00	#DIV/0!	200.00	
Donation:Baby life	500.00	#DIV/0!	500.00	
Clicksend - Text message		(100.00)	(130.00)	130.00
Grange Hospitality	915.00	74.29	390.00	525.00
New Gas heater		(100.00)	(99.99)	99.99
Gear4music - 1 x Bose TBSmatch digital mixer	827.00	#DIV/0!	827.00	
Gear4music - Bose L1 Pro16 system 1250 W Black	1,452.02	#DIV/0!	1,452.02	
Gear4music - 1 x Shure BLX88-K3E Dual Wireless receiver	322.99	#DIV/0!	322.99	
Zoom Video commu.		(100.00)	(14.39)	14.39
Domain name		(100.00)	(18.00)	18.00
Howarth village hall		(100.00)	(72.00)	72.00
Ian Ball	30.00			
CUF Israel	80.19	#DIV/0!	80.19	
	35,310.42	29.35	8,011.27	27,299.15
NET INCOMING RESOURCES	324.27	(94.41)	(5,473.09)	5,797.36