

REGISTERED IN ENGLAND
REGISTERED CHARITY NO 801686

BRECKLAND CHRISTIAN FELLOWSHIP

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Clenshaw Minns Limited
Chartered Accountants

BRECKLAND CHRISTIAN FELLOWSHIP

INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees John Crittenden
 Michael Powell
 Paul Randerson (Chairman)
 Andrew Jeffery
 Binnie Poponne

Charity number 801686

Principal office Oasis Centre
 Cley Road
 Swaffham
 Norfolk
 PE37 7NP

Accountants Clenshaw Minns
 Chartered Accountants
 Norfolk House
 24 Market Place
 Swaffham
 Norfolk
 PE37 7QH

Bankers HSBC Bank
 18 London Street
 Norwich
 NR2 1LG

BRECKLAND CHRISTIAN FELLOWSHIP

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BRECKLAND CHRISTIAN FELLOWSHIP

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

OBJECTIVES AND ACTIVITIES

Aims & Objectives

The advancement of the Christian faith for the benefit of the public. This includes, but not exclusively, preaching, teaching and education; to provide care and support to those facing need, hardship, or distress.

Main activities for achieving objectives

- Christian services and meetings
- Community events
- Special ministry to those in need
- Children, youth, and family support

ACHIEVEMENTS AND PERFORMANCE

Review of activities

Expanding the church

Following on from our work in 2021, where we expanded our indoor space at The Oasis Centre, this year we've built a room designed for children and families to use during and after services.

Youth Events

Youth have made use of the new room (mentioned above) and have enjoyed a variety of groups and events including 'HeART' which is an evening to explore faith and creativity through art and design.

Pop Up Church

This began early in 2021 and will continue for the foreseeable future. Pop Up Church involves singing, testimonies and street preaching. We purchased a new portable PA system to enable us to do this without sounding distorted or inaudible. We've been pleased at the positive response from people in Downham Market, Swaffham and Fakenham.

World Mission Support

The church has always had a fantastic attitude and response to what's going on around the world. There has been financial support and prayer for churches and groups in Pakistan, Jamaica, Brazil the work of Shelter Now International. Equally, we have been able to show and give support to members in the local church during times of bereavement and hardship.

BRECKLAND CHRISTIAN FELLOWSHIP

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

Reserves policy

A certain amount of working capital is kept in the current account for meeting regular financial commitments. This policy relates only to the deposit account.

The Trustees of Breckland Christian Fellowship have determined that:

- reserves are required both to smooth out fluctuations in income and expenditure, and to maintain an ability to respond to urgent needs.
- they will seek to maintain the reserves held in deposit accounts at a range of between 10% and 200% of annual income. The lower figure is, they consider, the least possible consistent with a continued ability to meet regular commitments. The higher figure allows for significant capital expenditure and increased spending on staffing, ministry, and mission.
- in addition, the higher figure of 200% has been established to allow Trustees to consider the purchase of a building for the fellowship.
- day to day decisions regarding transfer of funds to and from the current account into the deposit account are delegated to the Treasurer.
- this policy will be reviewed annually.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Fellowship is an unincorporated registered charity, number 801686 and is constituted under the Charity Commission Scheme and a Trust Deed. The trustees are appointed or reappointed annually at the Annual General Meeting.

PLANS FOR THE FUTURE

Future developments

The Charity plans to continue its activities for the foreseeable future.

BRECKLAND CHRISTIAN FELLOWSHIP

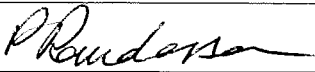
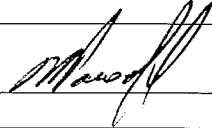
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

DECLARATION

The Trustees declare that they have approved the above trustees' report.

Signed on behalf of the charity's trustees:

Signature(s)

	
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Full name(s)

PAUL RANDERSON	MICHAEL POWELL
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Position (e.g. Secretary, Chair,
etc)

CHAIR	SECRETARY
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Date

27/02/2023

BRECKLAND CHRISTIAN FELLOWSHIP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 5 to 11.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


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Date 21/3/23
.....

Gavin Minns

Chartered Accountant

Clenshaw Minns Limited
Chartered Accountants
Norfolk House
24 Market Place
Swaffham
PE37 7QH

BRECKLAND CHRISTIAN FELLOWSHIP

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Total funds 2022 £	Total funds 2021 £
Incoming resources				
Income and endowments from:	2			
Donations and gifts		77,796	77,796	89,352
Charitable activities		122	122	194
Government Covid- 19 Grants				7,556
Total incoming resources		77,918	77,918	97,102
Resources expended				
Raising funds	3	77,001	77,001	96,818
Other costs	4	2,565	2,565	2,347
Total resources expended	5	79,566	79,566	99,165
Net income/(expenditure)		(1,648)	(1,648)	(2,063)
Net movement in funds		(1,648)	(1,648)	(2,063)
Total funds brought forward		87,590	87,590	89,653
Total funds carried forward		85,942	85,942	87,590

Statement of Total Recognised Gains or Losses

The Charity had no recognised gains or losses other than the above income for the financial year ended 31 December 2022.

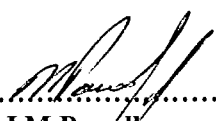
BRECKLAND CHRISTIAN FELLOWSHIP

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Notes	Unrestricted funds £	Total funds 2022 £	Total funds 2021 £
Fixed assets				
Tangible assets	8	6,219	6,219	5,565
Current assets				
Cash at bank and in hand	9	80,233	80,233	82,535
		80,233	82,233	82,535
Creditors: amounts falling due within one year	10	510	510	510
		79,723	79,723	82,025
Net current assets				
		85,942	85,942	87,590
Total assets less current liabilities				
		85,942	85,942	87,590
Total net assets		85,942	85,942	87,590
Total charity funds				
Unrestricted funds	11	85,942	85,942	87,590
		85,942	85,942	87,590

The financial statements were approved by the Trustees on 27/02/2023
and are signed on its behalf by:

Trustee 
P Randerson

Trustee 
J M Powell

The notes on pages 7 to 11 form part of these financial statements.

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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 on the 16 July 2014 and with the Charities Act 2011.

1.2 Accounting policies

The accounts present a true and fair view and the accounting policies adopted are those outlined in note (1.1).

1.3 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. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.4 Incoming resources

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

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income Tax recoverable in relation to donations received under Gift Aid or Deeds of Covenant is recognised at the time of the donation.

BRECKLAND CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Income Tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives, on the following bases:

Fixtures & equipment - 25% reducing balance
Computer equipment – 25% reducing balance

2. Income and endowments

	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
Donations	77,796	89,352
Charity trading income	122	194
Government furlough scheme grant		7,556
	—————	—————
Net income	77,918 =====	97,102 =====

BRECKLAND CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

3. Charitable Expenditure

	2022	2021
	£	£
Direct Costs		
Ministry Fees & Gifts	18,135	39,022
Group Purchases	816	2,284
Supportive Gifts	7,242	10,808
Direct wages	4,555	6,356
	<u>30,748</u>	<u>58,470</u>
Support Costs		
Equipment and Maintenance	614	5,534
Utilities and Insurances	19,677	15,568
Stationery and Administration	2,427	1,205
Fees and Subscriptions	23,535	16,041
	<u>46,253</u>	<u>38,348</u>
	<u>77,001</u>	<u>96,818</u>

4. Other costs

	2022	2021
	£	£
Accountancy	492	492
Depreciation	2,073	1,855
Loss on disposal	-	-
	<u>2,565</u>	<u>2,347</u>

5. Analysis of resources expended by expenditure type

	2022	2021
	£	£
Christian and Mission work	77,001	96,818
Other	2,565	2,347
	<u>79,566</u>	<u>99,165</u>

BRECKLAND CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6. Analysis of resources expended by activities

	Direct costs 2022 £	Support costs 2022 £	Total 2022 £
Christian and Mission work	30,748 =====	46,253 =====	77,001 =====

7. Transactions with trustees and related parties

The original Trust document for the charity has been updated by a supplemental deed to allow the payment of more than one Minister to receive remuneration and still be a Trustee. In this respect Ministerial fees are paid to Paul Randerson and Amy Jeffery totalling:

	2022 £	2021 £
Ministerial fees	18,135 =====	39,022 =====

8. Tangible fixed assets

	Fixtures and equipment	Total
Valuation		
At 1 January 2022	39,687	39,687
Additions	2,728	2,728
Disposals	-	-
	-----	-----
At 31 December 2022	42,416 =====	42,416 =====
Depreciation		
At 1 January 2022	34,123	34,123
Depreciation eliminated on disposal	-	-
Charge for the year	2,073	2,073
	-----	-----
At 31 December 2022	36,196 =====	36,196 =====
Net book value		
At 31 December 2022	6,219 =====	6,219 =====
At 1 January 2022	5,565 =====	5,565 =====

BRECKLAND CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

9. Cash at bank and in hand

	2022	2021
	£	£
Current account	80,233	82,535
	-----	-----
	80,233	82,535
	=====	=====

10. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	510	510
	-----	-----
	510	510
	====	====

11. Charity funds

	2022	2021
	£	£
Opening funds	87,590	89,653
Net movement in funds for the period	(1,648)	(2,063)
	-----	-----
Closing funds	85,942	87,590
	=====	=====

Closing funds shown above are held on trust and in accordance with the restrictions contained in the Charity's Memorandum of Association.

12. Analysis of net assets between funds

	Unrestricted	Unrestricted
	2022	2021
	£	£
Tangible Fixed Assets	6,219	5,565
Current assets	80,233	82,535
Creditors due within one year	(510)	(510)
	-----	-----
	85,942	87,590
	=====	=====