

REGISTERED IN ENGLAND  
REGISTERED CHARITY NO 801686

**BRECKLAND CHRISTIAN FELLOWSHIP**

ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

Clenshaw Minns Limited  
Chartered Accountants

BRECKLAND CHRISTIAN FELLOWSHIP

INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2023

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**Trustees**                      John Crittenden  
   Michael Powell  
   Paul Randerson                (Chairman)  
   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 2023

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### **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**

##### HOPE Sunday

Once a month, we set up our service café style using the tables we purchased in 2022. HOPE Sunday features music and testimonies with the emphasis on the Christian message of hope.

##### Youth Events

Youth have made use of the new room 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 continues on a monthly basis throughout the year. Pop Up Church involves singing, testimonies and street preaching.

##### 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.

##### Maintenance at The Oasis Centre

We continue to lease the building and have made considerable improvements this year with new gas heaters and roof panels installed.

# BRECKLAND CHRISTIAN FELLOWSHIP

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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### 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


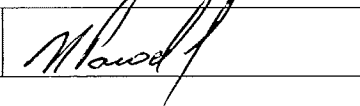
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023

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**DECLARATION**

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

Signed on behalf of the charity's trustees:

Signature(s)		
Full name(s)	PAUL RANDERSON	MICHAEL POWELL
Position (e.g. Secretary, Chair, etc)	CHAIR	SECRETARY
Date	24/04/2024	

# BRECKLAND CHRISTIAN FELLOWSHIP

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 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.

  
.....

Date 1 MAY 2024  
.....

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 2023

	Notes	Unrestricted funds £	Total funds 2023 £	Total funds 2022 £
<b>Incoming resources</b>				
<b>Income and endowments from:</b>	2			
Donations and gifts		80,704	80,704	77,796
Charitable activities		180	180	122
Government Covid- 19 Grants		-	-	-
<b>Total incoming resources</b>		<u>80,884</u>	<u>80,884</u>	<u>77,918</u>
<b>Resources expended</b>				
Raising funds	3	71,855	71,855	77,001
Other costs	4	2,192	2,192	2,565
<b>Total resources expended</b>	5	<u>74,047</u>	<u>74,047</u>	<u>79,566</u>
<b>Net income/(expenditure)</b>		<u>6,837</u>	<u>6,837</u>	<u>(1,648)</u>
<b>Net movement in funds</b>		<u>6,837</u>	<u>6,837</u>	<u>(1,648)</u>
Total funds brought forward		85,942	85,942	87,590
Total funds carried forward		<u><u>92,779</u></u>	<u><u>92,779</u></u>	<u><u>85,942</u></u>

### Statement of Total Recognised Gains or Losses

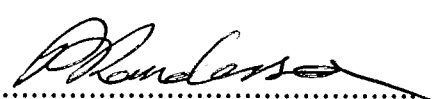
The Charity had no recognised gains or losses other than the above income for the financial year ended 31 December 2023.


BRECKLAND CHRISTIAN FELLOWSHIP

BALANCE SHEET  
AS AT 31 DECEMBER 2023

	Notes	Unrestricted funds £	Total funds 2023 £	Total funds 2022 £
<b>Fixed assets</b>				
Tangible assets	8	4,942	4,942	6,219
<b>Current assets</b>				
Cash at bank and in hand	9	88,358	88,358	80,233
		88,358	88,358	82,233
<b>Creditors: amounts falling due within one year</b>	10	521	521	510
<b>Net current assets</b>		87,837	87,837	79,723
<b>Total assets less current liabilities</b>		92,779	92,779	85,942
<b>Total net assets</b>		92,779	92,779	85,942
<b>Total charity funds</b>				
Unrestricted funds	11	92,779	92,779	85,942
		92,779	92,779	85,942

The financial statements were approved by the Trustees on 24<sup>th</sup> April 2024  
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.

# BRECKLAND CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### **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 2023

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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 2023 £	Unrestricted Funds 2022 £
Donations	80,704	77,796
Charity trading income	180	122
Government furlough scheme grant	-	-
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Net income	80,884	77,918
	=====	=====

BRECKLAND CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

3. Charitable Expenditure

	2023	2022
	£	£
<b>Direct Costs</b>		
Ministry Fees & Gifts	15,600	18,135
Group Purchases	1,273	816
Supportive Gifts	5,796	7,242
Direct wages	-	4,555
	<u>22,669</u>	<u>30,748</u>
<b>Support Costs</b>		
Equipment and Maintenance	4,891	614
Utilities and Insurances	17,047	19,677
Stationery and Administration	3,198	2,427
Fees and Subscriptions	24,050	23,535
	<u>49,186</u>	<u>46,253</u>
	<u><u>71,855</u></u>	<u><u>77,001</u></u>

4. Other costs

	2023	2022
	£	£
Accountancy	545	492
Depreciation	1,647	2,073
Loss on disposal	-	-
	<u>2,192</u>	<u>2,565</u>

5. Analysis of resources expended by expenditure type

	2023	2022
	£	£
Christian and Mission work	71,855	77,001
Other	2,192	2,565
	<u>74,047</u>	<u>79,566</u>

BRECKLAND CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

**6. Analysis of resources expended by activities**

	<b>Direct costs</b>	<b>Support costs</b>	<b>Total</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Christian and Mission work	22,669	49,186	71,855
	<u>          </u>	<u>          </u>	<u>          </u>

**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 Mary Randerson totalling:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Ministerial fees	15,600	18,135
Secretary / PA fees	2,912	-
	<u>          </u>	<u>          </u>
	18,512	18,135
	<u>          </u>	<u>          </u>

**8. Tangible fixed assets**

	<b>Fixtures and equipment</b>	<b>Total</b>
<b>Valuation</b>		
At 1 January 2023	42,416	42,416
Additions	369	369
Disposals	-	-
	<u>          </u>	<u>          </u>
At 31 December 2023	42,785	42,785
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 January 2023	36,196	36,196
Depreciation eliminated on disposal	-	-
Charge for the year	1,647	1,647
	<u>          </u>	<u>          </u>
At 31 December 2023	37,843	37,843
	<u>          </u>	<u>          </u>
<b>Net book value</b>		
At 31 December 2023	4,942	4,942
	<u>          </u>	<u>          </u>
At 1 January 2023	6,219	6,219
	<u>          </u>	<u>          </u>

BRECKLAND CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

**9. Cash at bank and in hand**

	<b>2023</b>	<b>2022</b>
	£	£
Current account	88,358	80,233
	<u>88,358</u>	<u>80,233</u>

**10. Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Accruals and deferred income	521	510
	<u>521</u>	<u>510</u>

**11. Charity funds**

	<b>2023</b>	<b>2022</b>
	£	£
Opening funds	85,942	87,590
Net movement in funds for the period	6,837	(1,648)
	<u>92,779</u>	<u>85,942</u>

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**

	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>2023</b>	<b>2022</b>
	£	£
Tangible Fixed Assets	4,942	6,219
Current assets	88,358	80,233
Creditors due within one year	(521)	(510)
	<u>92,779</u>	<u>85,942</u>