

REGISTERED IN ENGLAND  
REGISTERED CHARITY NO 801686

**BRECKLAND CHRISTIAN FELLOWSHIP**

ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

Clenshaw Minns Limited  
Chartered Accountants

BRECKLAND CHRISTIAN FELLOWSHIP

INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2024

---

**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

## CONTENTS

---

	<b>Page</b>
Trustees' annual report	1-3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7-11

# BRECKLAND CHRISTIAN FELLOWSHIP

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

---

### 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

- Providing a place of worship and opportunities for spiritual growth.
- Engaging in community outreach and charitable activities.
- Supporting members through pastoral care and education.

### ACHIEVEMENTS AND PERFORMANCE

#### Review of activities

##### New Day Youth Event

Thanks to the generosity of BCF members and the fundraising efforts of our youth, several young people attended the New Day Youth Event at Norwich Showground. They connected with other youth groups and look forward to attending again in 2025.

##### Hope Sundays

A monthly service open to people of all ages and backgrounds. Refreshments are provided, allowing attendees to form friendships and access support.

##### Home Fellowship Groups

These have been running successfully throughout the year in Swaffham and surrounding villages.

Additionally, our church has continued to hold regular services, Bible study groups, and community engagement programmes.

# BRECKLAND CHRISTIAN FELLOWSHIP

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

---

### 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 2024

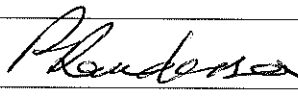
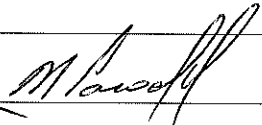
---

**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	TRUSTEE
-------	---------

Date

30/3/25
---------

BRECKLAND CHRISTIAN FELLOWSHIP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024

---

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 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 ..... 14.4.2025

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 2024

	Notes	Unrestricted funds £	Total funds 2024 £	Total funds 2023 £
<b>Incoming resources</b>				
<b>Income and endowments from:</b>	2			
Donations and gifts		81,010	81,010	80,704
Charitable activities		-	-	180
<b>Total incoming resources</b>		81,010	81,010	80,884
<b>Resources expended</b>				
Raising funds	3	65,948	65,948	71,855
Other costs	4	1,819	1,819	2,192
<b>Total resources expended</b>	5	67,767	67,767	74,047
<b>Net income/(expenditure)</b>		13,243	13,243	6,837
<b>Net movement in funds</b>		13,243	13,243	6,837
Total funds brought forward		92,779	92,779	85,942
Total funds carried forward		106,022	106,022	92,779

### 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 2024.

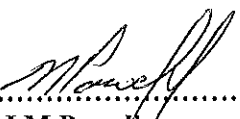
BRECKLAND CHRISTIAN FELLOWSHIP

BALANCE SHEET  
AS AT 31 DECEMBER 2024

	Notes	Unrestricted funds £	Total funds 2024 £	Total funds 2023 £
<b>Fixed assets</b>				
Tangible assets	8	3,707	3,707	4,942
<b>Current assets</b>				
Cash at bank and in hand	9	102,862	102,862	88,358
		102,862	102,862	88,358
<b>Creditors: amounts falling due within one year</b>	10	547	547	521
		102,862	102,862	87,837
<b>Net current assets</b>				
<b>Total assets less current liabilities</b>		106,022	106,022	92,779
<b>Total net assets</b>		106,022	106,022	92,779
		106,022	106,022	92,779
<b>Total charity funds</b>				
Unrestricted funds	11	106,022	106,022	92,779
		106,022	106,022	92,779
		106,022	106,022	92,779

The financial statements were approved by the Trustees on ... 30/3/25 .....  
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 2024

---

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 2024 £	Unrestricted Funds 2023 £
Donations	81,010	80,704
Charity trading income	-	180
	-----	-----
Net income	81,010	80,884
	=====	=====

BRECKLAND CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

3. Charitable Expenditure

	2024	2023
	£	£
<b>Direct Costs</b>		
Ministry Fees & Gifts	15,900	15,600
Group Purchases	1,281	1,273
Supportive Gifts	4,423	5,796
	<u>21,604</u>	<u>22,669</u>
<b>Support Costs</b>		
Equipment and Maintenance	1,477	4,891
Utilities and Insurances	16,016	17,047
Stationery and Administration	2,684	3,198
Fees and Subscriptions	24,167	24,050
	<u>44,344</u>	<u>49,186</u>
	<u>65,948</u>	<u>71,855</u>

4. Other costs

	2024	2023
	£	£
Accountancy	584	545
Depreciation	1,235	1,647
Loss on disposal	-	-
	<u>1,819</u>	<u>2,192</u>

5. Analysis of resources expended by expenditure type

	2024	2023
	£	£
Christian and Mission work	65,948	71,855
Other	1,819	2,192
	<u>67,767</u>	<u>74,047</u>

BRECKLAND CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

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

	<b>Direct costs</b> <b>2024</b> <b>£</b>	<b>Support costs</b> <b>2024</b> <b>£</b>	<b>Total</b> <b>2024</b> <b>£</b>
Christian and Mission work	21,604	44,163	67,767

**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>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
Ministerial fees	15,900	15,600
Secretary / PA fees	3,024	2,912
	-----	-----
	18,924	18,512

**8. Tangible fixed assets**

	<b>Fixtures and equipment</b>	<b>Total</b>
<b>Valuation</b>		
At 01 January 2024	42,784	42,784
Additions	-	-
Disposals	-	-
	-----	-----
At 31 December 2024	42,784	42,784
	=====	=====
<b>Depreciation</b>		
At 01 January 2024	37,843	37,843
Depreciation eliminated on disposal	-	-
Charge for the year	1,235	1,235
	-----	-----
At 31 December 2024	39,078	39,078
	=====	=====
<b>Net book value</b>		
At 31 December 2024	3,707	3,707
	=====	=====
At 01 January 2024	4,942	4,942
	=====	=====

BRECKLAND CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

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

	2024 £	2023 £
Current account	102,862	88,358
	<u>102,862</u>	<u>88,358</u>

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

	2024 £	2023 £
Accruals and deferred income	547	521
	<u>547</u>	<u>521</u>

**11. Charity funds**

	2024 £	2023 £
Opening funds	92,779	85,942
Net movement in funds for the period	13,243	6,837
	<u>106,022</u>	<u>92,779</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**

	Unrestricted 2024 £	Unrestricted 2023 £
Tangible Fixed Assets	3,707	4,942
Current assets	102,862	88,358
Creditors due within one year	(547)	(521)
	<u>106,022</u>	<u>92,779</u>