

BRECKLAND CHRISTIAN FELLOWSHIP

England & Wales · Charity number 801686

Details

Status Registered

Legal form Other

Registered 1989-06-15

Register [View on the Charity Commission register](#)

Contact

Address Oasis Centre
Cley Road
Swaffham
PE37 7NP

Phone 01760723175

Email oasiscentreswaffham@gmail.com

Website www.facebook.com/oasiscentreswaffham

Activities

Objects: 1. THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE DOCTRINES SET OUT IN THE FOURTH SCHEDULE OF THE TRUST DEED AND THE WORSHIP OF GOD IN THE COUNTY OF NORFOLK AND ELSEWHERE BY ANY MEANS WHATSOEVER INCLUDING THE PREACHING AND PROCLAMATION OF THE CHRISTIAN GOSPEL AND THE TEACHING OF CHRISTIAN DOCTRINE AND PRINCIPLES AND THE PASTORAL CARE OF CHRISTIAN PEOPLE AND THE PRINTING AND DISTRIBUTION OF THE BIBLE AND CHRISTIAN LITERATURE. 2. THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED HARDSHIP OR DISTRESS OR WHO ARE AGED OR SICK. 3. THE ADVANCEMENT OF EDUCATION ON THE BASIS OF CHRISTIAN PRINCIPLES. (FOR FURTHER DETAILS SEE CLAUSES 1 TO 3 OF THE 1ST SCHEDULE OF THE TRUST DEED.)

Activities: 1. Christian Services and meetings.2. Social and community activities.3. Youth and schools work.4. Special ministry to the elderly.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** COUNTY OF NORFOLK AND ELSEWHERE
- Norfolk

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-12-31 | £73,549 | £72,365 | - | - |
| 2024-12-31 | £81,010 | £67,767 | - | - |
| 2023-12-31 | £80,884 | £74,047 | - | - |
| 2022-12-31 | £77,918 | £79,566 | - | - |
| 2021-12-31 | £97,102 | £99,165 | - | - |
| 2020-12-31 | £90,712 | £86,922 | - | - |

Trustees

| Name | Role | Appointed |
|-------------------------------|------|------------|
| BINNIE POPONNE | | 2014-03-20 |
| JOHN MICHAEL POWELL | | |
| JOHN NORMAN ALFRED CRITTENDEN | | |
| Paul Randerson | | 1989-06-15 |

BRECKLAND CHRISTIAN FELLOWSHIP

England & Wales - Charity number 801686

Accounts

REGISTERED IN ENGLAND
REGISTERED CHARITY NO 801686

BRECKLAND CHRISTIAN FELLOWSHIP

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Clenshaw Minns Limited
Chartered Accountants

BRECKLAND CHRISTIAN FELLOWSHIP

INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2025

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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| Statement of financial activities | 5 |
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BRECKLAND CHRISTIAN FELLOWSHIP

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025

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

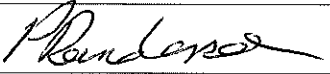
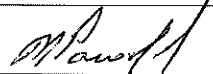
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

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)

| | |
|----------|---------|
| CHAIRMAN | TRUSTEE |
|----------|---------|

Date

| |
|----------|
| 6-5-2026 |
|----------|

BRECKLAND CHRISTIAN FELLOWSHIP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 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 19.5.2026

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 2025

| | Notes | Unrestricted funds £ | Total funds 2025 £ | Total funds 2024 £ |
|------------------------------------|-------|----------------------------|-----------------------------|-----------------------------|
| Incoming resources | | | | |
| Income and endowments from: | 2 | | | |
| Donations and gifts | | 73,549 | 73,549 | 81,010 |
| Charitable activities | | - | - | - |
| Total incoming resources | | <u>73,549</u> | <u>73,549</u> | <u>81,010</u> |
| Resources expended | | | | |
| Raising funds | 3 | 70,495 | 70,495 | 65,948 |
| Other costs | 4 | 1,870 | 1,870 | 1,819 |
| Total resources expended | 5 | <u>72,365</u> | <u>72,365</u> | <u>67,767</u> |
| Net income/(expenditure) | | <u>1,184</u> | <u>1,184</u> | <u>13,243</u> |
| Net movement in funds | | <u>1,184</u> | <u>1,184</u> | <u>13,243</u> |
| Total funds brought forward | | 106,022 | 106,022 | 92,779 |
| Total funds carried forward | | <u><u>107,206</u></u> | <u><u>107,206</u></u> | <u><u>106,022</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 2025.

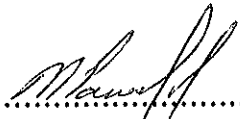
BRECKLAND CHRISTIAN FELLOWSHIP

BALANCE SHEET
AS AT 31 DECEMBER 2025

| | Notes | Unrestricted funds £ | Total funds 2025 £ | Total funds 2024 £ |
|---|-------|-------------------------|--------------------------|--------------------------|
| Fixed assets | | | | |
| Tangible assets | 8 | 3,230 | 3,230 | 3,707 |
| Current assets | | | | |
| Cash at bank and in hand | 9 | 104,550 | 104,550 | 102,862 |
| | | <u>104,550</u> | <u>104,550</u> | <u>102,862</u> |
| Creditors: amounts falling due within one year | 10 | 574 | 574 | 547 |
| | | <u>104,550</u> | <u>104,550</u> | <u>102,862</u> |
| Net current assets | | | | |
| | | <u>104,550</u> | <u>104,550</u> | <u>102,862</u> |
| Total assets less current liabilities | | 107,206 | 107,206 | 106,022 |
| Total net assets | | <u>107,206</u> | <u>107,206</u> | <u>106,022</u> |
| Total charity funds | | | | |
| Unrestricted funds | 11 | 107,206 | 107,206 | 106,022 |
| | | <u>107,206</u> | <u>107,206</u> | <u>106,022</u> |

The financial statements were approved by the Trustees on
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 2025

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 2025 £ | Unrestricted Funds 2024 £ |
|------------------------|--|--|
| Donations | 73,549 | 81,010 |
| Charity trading income | - | - |
| | <hr/> | <hr/> |
| Net income | <u>73,549</u> | <u>81,010</u> |

BRECKLAND CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

3. Charitable Expenditure

| | 2025 | 2024 |
|-------------------------------|----------------------|----------------------|
| | £ | £ |
| Direct Costs | | |
| Ministry Fees & Gifts | 15,600 | 15,900 |
| Group Purchases | 3,099 | 1,281 |
| Supportive Gifts | 6,511 | 4,423 |
| | <u>25,210</u> | <u>21,604</u> |
| Support Costs | | |
| Equipment and Maintenance | 2,249 | 1,477 |
| Utilities and Insurances | 15,103 | 16,016 |
| Stationery and Administration | 2,146 | 2,684 |
| Fees and Subscriptions | 25,787 | 24,167 |
| | <u>45,285</u> | <u>44,344</u> |
| | <u><u>70,495</u></u> | <u><u>65,948</u></u> |

4. Other costs

| | 2025 | 2024 |
|------------------|--------------|--------------|
| | £ | £ |
| Accountancy | 793 | 584 |
| Depreciation | 1,077 | 1,235 |
| Loss on disposal | - | - |
| | <u>1,870</u> | <u>1,819</u> |

5. Analysis of resources expended by expenditure type

| | 2025 | 2024 |
|----------------------------|----------------------|----------------------|
| | £ | £ |
| Christian and Mission work | 70,495 | 65,948 |
| Other | 1,870 | 1,819 |
| | <u><u>72,365</u></u> | <u><u>67,767</u></u> |

BRECKLAND CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

6. Analysis of resources expended by activities

| | Direct costs 2025 £ | Support costs 2025 £ | Total 2025 £ |
|----------------------------|---------------------------|----------------------------|--------------------|
| Christian and Mission work | 25,210 | 45,285 | 70,495 |

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:

| | 2025 £ | 2024 £ |
|---------------------|-----------|-----------|
| Ministerial fees | 15,600 | 15,900 |
| Secretary / PA fees | 2,912 | 3,024 |
| | ----- | ----- |
| | 18,512 | 18,924 |

8. Tangible fixed assets

| | Fixtures and equipment | Total |
|-------------------------------------|---------------------------|--------|
| Valuation | | |
| At 01 January 2025 | 42,784 | 42,784 |
| Additions | 600 | 600 |
| Disposals | - | - |
| | ----- | ----- |
| At 31 December 2025 | 43,384 | 43,384 |
| | ===== | ===== |
| Depreciation | | |
| At 01 January 2025 | 39,078 | 39,078 |
| Depreciation eliminated on disposal | - | - |
| Charge for the year | 1,077 | 1,077 |
| | ----- | ----- |
| At 31 December 2025 | 40,155 | 40,155 |
| | ===== | ===== |
| Net book value | | |
| At 31 December 2025 | 3,230 | 3,230 |
| | ===== | ===== |
| At 31 December 2024 | 3,707 | 3,707 |
| | ===== | ===== |

BRECKLAND CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

9. Cash at bank and in hand

| | 2025 £ | 2024 £ |
|-----------------|----------------|----------------|
| Current account | 104,550 | 102,862 |
| | <u>104,550</u> | <u>102,862</u> |

10. Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------|------------|------------|
| Accruals and deferred income | 574 | 547 |
| | <u>574</u> | <u>547</u> |

11. Charity funds

| | 2025 £ | 2024 £ |
|--------------------------------------|----------------|----------------|
| Opening funds | 106,022 | 92,779 |
| Net movement in funds for the period | 1,184 | 13,243 |
| | <u>107,206</u> | <u>106,022</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 2025 £ | Unrestricted 2024 £ |
|-------------------------------|---------------------------|---------------------------|
| Tangible Fixed Assets | 3,230 | 3,707 |
| Current assets | 104,550 | 102,862 |
| Creditors due within one year | (574) | (547) |
| | <u>107,206</u> | <u>106,022</u> |

BRECKLAND CHRISTIAN FELLOWSHIP

England & Wales - Charity number 801686

Accounts

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
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 Norfolk
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BRECKLAND CHRISTIAN FELLOWSHIP

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| 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

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Main activities for achieving objectives

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ACHIEVEMENTS AND PERFORMANCE

Review of activities

New Day Youth Event

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Home Fellowship Groups

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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:

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- in addition, the higher figure of 200% has been established to allow Trustees to consider the purchase of a building for the fellowship.
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- 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

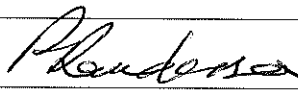
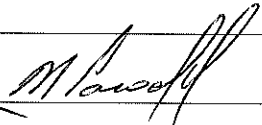
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

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

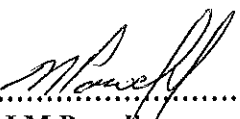
BRECKLAND CHRISTIAN FELLOWSHIP

BALANCE SHEET
AS AT 31 DECEMBER 2024

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

| | Direct costs 2024 £ | Support costs 2024 £ | Total 2024 £ |
|----------------------------|--|---|---|
| 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:

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

8. Tangible fixed assets

| | Fixtures and equipment | Total |
|-------------------------------------|-----------------------------------|--------------|
| Valuation | | |
| At 01 January 2024 | 42,784 | 42,784 |
| Additions | - | - |
| Disposals | - | - |
| | ----- | ----- |
| At 31 December 2024 | 42,784 | 42,784 |
| | ===== | ===== |
| Depreciation | | |
| 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 |
| | ===== | ===== |
| Net book value | | |
| 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 | Unrestricted |
|-------------------------------|---------------------|---------------------|
| | 2024 | 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> |

BRECKLAND CHRISTIAN FELLOWSHIP

England & Wales - Charity number 801686

Accounts

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

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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| 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 2023

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

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.


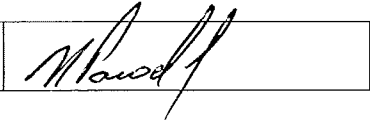
BRECKLAND CHRISTIAN FELLOWSHIP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

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

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 £ |
|------------------------------------|-------|----------------------------|-----------------------------|-----------------------------|
| Incoming resources | | | | |
| Income and endowments from: | 2 | | | |
| Donations and gifts | | 80,704 | 80,704 | 77,796 |
| Charitable activities | | 180 | 180 | 122 |
| Government Covid- 19 Grants | | - | - | - |
| Total incoming resources | | <u>80,884</u> | <u>80,884</u> | <u>77,918</u> |
| Resources expended | | | | |
| Raising funds | 3 | 71,855 | 71,855 | 77,001 |
| Other costs | 4 | 2,192 | 2,192 | 2,565 |
| Total resources expended | 5 | <u>74,047</u> | <u>74,047</u> | <u>79,566</u> |
| Net income/(expenditure) | | <u>6,837</u> | <u>6,837</u> | <u>(1,648)</u> |
| Net movement in funds | | <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.

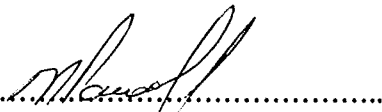
BRECKLAND CHRISTIAN FELLOWSHIP

BALANCE SHEET
AS AT 31 DECEMBER 2023

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

The financial statements were approved by the Trustees on 24th 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

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

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 | - | - |
| | ----- | ----- |
| 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 |
|-------------------------------|----------------------|----------------------|
| | £ | £ |
| Direct Costs | | |
| 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> |
| Support Costs | | |
| 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

| | Direct costs | Support costs | Total |
|----------------------------|---------------------|----------------------|--------------|
| | 2023 | 2023 | 2023 |
| | £ | £ | £ |
| 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:

| | 2023 | 2022 |
|---------------------|--------------|--------------|
| | £ | £ |
| 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

| | Fixtures and equipment | Total |
|-------------------------------------|-----------------------------------|--------------|
| Valuation | | |
| 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> |
| Depreciation | | |
| 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> |
| Net book value | | |
| 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

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

10. Creditors: amounts falling due within one year

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

11. Charity funds

| | 2023 | 2022 |
|--------------------------------------|---------------|---------------|
| | £ | £ |
| 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

| | Unrestricted | Unrestricted |
|-------------------------------|---------------------|---------------------|
| | 2023 | 2022 |
| | £ | £ |
| 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> |

BRECKLAND CHRISTIAN FELLOWSHIP

England & Wales - Charity number 801686

Accounts

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
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 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

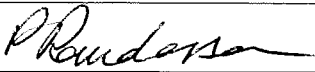
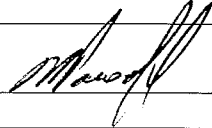
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

DECLARATION

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

Signed on behalf of the charity's trustees:

Signature(s)

| | |
|--|---|
|  |  |
|--|---|

Full name(s)

| | |
|----------------|----------------|
| PAUL RANDERSON | MICHAEL POWELL |
|----------------|----------------|

Position (e.g. Secretary, Chair,
etc)

| | |
|-------|-----------|
| CHAIR | SECRETARY |
|-------|-----------|

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.


.....

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 | | <u>77,918</u> | <u>77,918</u> | <u>97,102</u> |
| Resources expended | | | | |
| Raising funds | 3 | 77,001 | 77,001 | 96,818 |
| Other costs | 4 | 2,565 | 2,565 | 2,347 |
| Total resources expended | 5 | <u>79,566</u> | <u>79,566</u> | <u>99,165</u> |
| Net income/(expenditure) | | <u>(1,648)</u> | <u>(1,648)</u> | <u>(2,063)</u> |
| Net movement in funds | | <u>(1,648)</u> | <u>(1,648)</u> | <u>(2,063)</u> |
| Total funds brought forward | | <u>87,590</u> | <u>87,590</u> | <u>89,653</u> |
| Total funds carried forward | | <u>85,942</u> | <u>85,942</u> | <u>87,590</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 2022.

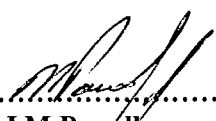
BRECKLAND CHRISTIAN FELLOWSHIP

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 | Support costs | Total |
|----------------------------|---------------------|----------------------|--------------|
| | 2022 | 2022 | 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 |
| | ===== | ===== |

BRECKLAND CHRISTIAN FELLOWSHIP

England & Wales - Charity number 801686

Accounts

REGISTERED IN ENGLAND
REGISTERED CHARITY NO 801686

BRECKLAND CHRISTIAN FELLOWSHIP

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Clenshaw Minns Limited
Chartered Accountants

BRECKLAND CHRISTIAN FELLOWSHIP

INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021

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

CONTENTS

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| 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 2021

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

With Covid-19 affecting some of our services and events (especially at the start of 2021), we have been able to adapt and grow our work in the local community.

Expanding the church

We knocked down a brick partition wall to expand our indoor space. This has meant we could regularly meet on Sundays and midweek and adhere to government guidelines e.g. social distancing and need for better ventilation.

As and when restrictions end, our new space will seat up to 180 people.

Family / Multi-Purpose Room

At the end of 2021, we have begun building a new large room for families to use during and after services. It will also be used for smaller meetings, youth events etc.

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. We are now developing links with Eternity Church in Downham Market as a result of Pop Up Church in the town.

Youth Events

'The Lounge' is an event for high schoolers and has been a great success this year. It's been a privilege to provide a safe place for young people and invest time into their lives. We will continue to host these events in 2022 and develop small groups too.

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 and 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 2021

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 2021

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 | MIKE POWELL |
|----------------|-------------|

Position (e.g. Secretary, Chair,
etc)

| | |
|----------|-----------|
| CHAIRMAN | SECRETARY |
|----------|-----------|

Date

| |
|-------------|
| 28 / 2 / 22 |
|-------------|

BRECKLAND CHRISTIAN FELLOWSHIP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 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 2 MARCH 2022

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 2021

| | Notes | Unrestricted funds £ | Total funds 2021 £ | Total funds 2020 £ |
|------------------------------------|-------|----------------------------|-----------------------------|-----------------------------|
| Incoming resources | | | | |
| Income and endowments from: | 2 | | | |
| Donations and gifts | | 89,352 | 89,352 | 78,289 |
| Charitable activities | | 194 | 194 | 3,089 |
| Government Covid- 19 Grants | | 7,556 | 7,556 | 9,334 |
| Total incoming resources | | 97,102 | 97,102 | 90,712 |
| Resources expended | | | | |
| Raising funds | 3 | 96,818 | 96,818 | 84,732 |
| Other costs | 4 | 2,347 | 2,347 | 2,190 |
| Total resources expended | 5 | 99,165 | 99,165 | 86,922 |
| Net income/(expenditure) | | (2,063) | (2,063) | 3,790 |
| Net movement in funds | | (2,063) | (2,063) | 3,790 |
| Total funds brought forward | | 89,653 | 89,653 | 85,863 |
| Total funds carried forward | | 87,590 | 87,590 | 89,653 |

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 2021.

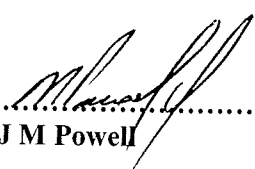
BRECKLAND CHRISTIAN FELLOWSHIP

BALANCE SHEET
AS AT 31 DECEMBER 2021

| | Notes | Unrestricted funds £ | Total funds 2021 £ | Total funds 2020 £ |
|---|-------|----------------------------|-----------------------------|-----------------------------|
| Fixed assets | | | | |
| Tangible assets | 8 | 5,565 | 5,565 | 5,021 |
| Current assets | | | | |
| Cash at bank and in hand | 9 | 82,535 | 82,535 | 85,142 |
| | | 82,535 | 82,025 | 85,142 |
| Creditors: amounts falling due within one year | 10 | 510 | 510 | 510 |
| Net current assets | | 82,025 | 82,025 | 84,632 |
| Total assets less current liabilities | | 87,590 | 87,590 | 89,653 |
| Total net assets | | 87,590 | 87,590 | 89,653 |
| Total charity funds | | | | |
| Unrestricted funds | 11 | 87,590 | 87,590 | 89,653 |
| | | 87,590 | 87,590 | 89,653 |
| | | 87,590 | 87,590 | 89,653 |

The financial statements were approved by the Trustees on 28 February 2022
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 2021

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 2021

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 2021 £ | Unrestricted Funds 2020 £ |
|----------------------------------|--|--|
| Donations | 89,352 | 78,289 |
| Charity trading income | 194 | 3,089 |
| Government furlough scheme grant | 7,556 | 9,334 |
| | ——— | ——— |
| Net income | 97,102 ===== | 90,712 ===== |

BRECKLAND CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

3. Charitable Expenditure

| | 2021 | 2020 |
|-------------------------------|-------------|-------------|
| | £ | £ |
| Direct Costs | | |
| Ministry Fees & Gifts | 39,022 | 35,052 |
| Group Purchases | 2,284 | 1,175 |
| Supportive Gifts | 10,808 | 4,757 |
| Direct wages | 6,356 | 6,356 |
| | ----- | ----- |
| | 58,470 | 47,340 |
| Support Costs | | |
| Equipment and Maintenance | 5,534 | 722 |
| Utilities and Insurances | 15,568 | 15,716 |
| Stationery and Administration | 1,205 | 1,389 |
| Fees and Subscriptions | 16,041 | 19,565 |
| | ----- | ----- |
| | 38,348 | 37,392 |
| | ----- | ----- |
| | 96,818 | 84,732 |
| | ===== | ===== |

4. Other costs

| | 2021 | 2020 |
|------------------|-------------|-------------|
| | £ | £ |
| Accountancy | 492 | 516 |
| Depreciation | 1,855 | 1,674 |
| Loss on disposal | - | - |
| | ----- | ----- |
| | 2,347 | 2,190 |
| | ===== | ===== |

5. Analysis of resources expended by expenditure type

| | 2021 | 2020 |
|----------------------------|-------------|-------------|
| | £ | £ |
| Christian and Mission work | 96,818 | 84,732 |
| Other | 2,347 | 2,190 |
| | ----- | ----- |
| | 99,165 | 86,922 |
| | ===== | ===== |

BRECKLAND CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6. Analysis of resources expended by activities

| | Direct costs 2021 £ | Support costs 2021 £ | Total 2021 £ |
|----------------------------|--|---|---|
| Christian and Mission work | 58,470 | 38,348 | 96,818 |
| | ===== | ===== | ===== |

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 Andrew Jeffery totalling:

| | 2021 £ | 2020 £ |
|------------------|-------------------------|-------------------------|
| Ministerial fees | 39,022 | 35,052 |
| | ===== | ===== |

8. Tangible fixed assets

| Valuation | Fixtures and equipment | Total |
|-------------------------------------|-----------------------------------|--------------|
| At 1 January 2021 | 37,289 | 37,289 |
| Additions | 2,399 | 2,399 |
| Disposals | - | - |
| | ----- | ----- |
| At 31 December 2021 | 39,688 | 39,688 |
| | ===== | ===== |
| Depreciation | | |
| At 1 January 2021 | 32,268 | 32,268 |
| Depreciation eliminated on disposal | - | - |
| Charge for the year | 1,855 | 1,855 |
| | ----- | ----- |
| At 31 December 2021 | 34,123 | 34,123 |
| | ===== | ===== |
| Net book value | | |
| At 31 December 2021 | 5,565 | 5,565 |
| | ===== | ===== |
| At 1 January 2021 | 5,021 | 5,021 |
| | ===== | ===== |

BRECKLAND CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9. Cash at bank and in hand

| | 2021 | 2020 |
|-----------------|-------------|-------------|
| | £ | £ |
| Current account | 82,535 | 85,142 |
| | ----- | ----- |
| | 82,535 | 85,142 |
| | ===== | ===== |

10. Creditors: amounts falling due within one year

| | 2021 | 2020 |
|------------------------------|-------------|-------------|
| | £ | £ |
| Accruals and deferred income | 510 | 510 |
| | ----- | ----- |
| | 510 | 510 |
| | ==== | ==== |

11. Charity funds

| | 2021 | 2020 |
|--------------------------------------|-------------|-------------|
| | £ | £ |
| Opening funds | 89,653 | 85,863 |
| Net movement in funds for the period | (2,063) | 3,790 |
| | ----- | ----- |
| Closing funds | 87,590 | 89,653 |
| | ===== | ===== |

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 |
|-------------------------------|---------------------|---------------------|
| | 2021 | 2020 |
| | £ | £ |
| Tangible Fixed Assets | 5,565 | 5,021 |
| Current assets | 82,535 | 85,142 |
| Creditors due within one year | (510) | (510) |
| | ----- | ----- |
| | 87,590 | 89,653 |
| | ===== | ===== |

BRECKLAND CHRISTIAN FELLOWSHIP

England & Wales - Charity number 801686

Accounts

REGISTERED IN ENGLAND
REGISTERED CHARITY NO 801686

BRECKLAND CHRISTIAN FELLOWSHIP

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Clenshaw Minns Limited
Chartered Accountants

BRECKLAND CHRISTIAN FELLOWSHIP

INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2020

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
 22-24 Market Place
 Swaffham
 Norfolk
 PE37 7QH

Bankers TSB Bank
 Market Place
 Swaffham
 Norfolk

BRECKLAND CHRISTIAN FELLOWSHIP

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| 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 2020

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

At the start of 2020, we were able to host regular community events such as Rise n Shine parent, baby and toddler group, CAMEO coffee mornings and activities for children at Sunday services.

The first Covid lockdown brought a halt to all services and events at The Oasis Centre. We responded by keeping in contact with the church via online services, telephone calls, daily WhatsApp groups and a Zoom call!

As lockdown changed through the year, we initially met again over the Summer at the Recreation Ground in Swaffham and Castle Acre ruins. This was fairly informal to begin with but such a joy (and relief) to be able to meet together again.

Late Summer, we were able to reopen services at The Oasis Centre on Thursday evenings. This led to the reopening of Sunday Services with all the relevant Covid secure measures in place.

Whilst it was a difficult year in many ways, there were positives for us to see too:

1. The church grew closer to one another due to more regular contact.
2. Financial giving went up - not down!
3. We continued giving to overseas missions. Funds enabled churches to feed and support their local communities.
4. It enabled the leadership and trustees to reevaluate the main aims and objectives of the church and how we'll fulfil them in the future.

BRECKLAND CHRISTIAN FELLOWSHIP

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

FINANCIAL REVIEW

Reserves policy

At the time of revising this policy for the year ending 31 December 2020, Breckland Christian Fellowship (BCF) has reserves totalling £89,653. 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 2020

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)

| | |
|---------------------|---------------|
| JOHN MICHAEL POWELL | PAUL RANDESON |
|---------------------|---------------|

Position (e.g. Secretary, Chair,
etc)

| | |
|---------|---------|
| TRUSTEE | TRUSTEE |
|---------|---------|

Date

| |
|-----------|
| 22 MAR 21 |
|-----------|

BRECKLAND CHRISTIAN FELLOWSHIP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 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 31 March 2021

Gavin Minns

Chartered Accountant

Clenshaw Minns Limited
Chartered Accountants
Norfolk House
22-24 Market Place
Swaffham
PE37 7QH

BRECKLAND CHRISTIAN FELLOWSHIP

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

| | Notes | Unrestricted funds £ | Total funds 2020 £ | Total funds 2019 £ |
|------------------------------------|-------|----------------------------|-----------------------------|-----------------------------|
| Incoming resources | | | | |
| Income and endowments from: | 2 | | | |
| Donations and gifts | | 78,289 | 78,289 | 75,308 |
| Charitable activities | | 3,089 | 3,089 | 8,416 |
| Government Covid- 19 Grants | | 9,334 | 9,334 | - |
| Total incoming resources | | 90,712 | 90,712 | 83,724 |
| Resources expended | | | | |
| Raising funds | 3 | 84,732 | 84,732 | 95,398 |
| Other costs | 4 | 2,190 | 2,190 | 2,248 |
| Total resources expended | 5 | 86,922 | 86,922 | 97,646 |
| Net income/(expenditure) | | 3,790 | 3,790 | (13,922) |
| Net movement in funds | | 3,790 | 3,790 | (13,922) |
| Total funds brought forward | | 85,863 | 85,863 | 99,785 |
| Total funds carried forward | | 89,653 | 89,653 | 85,863 |

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 2020.


BRECKLAND CHRISTIAN FELLOWSHIP

BALANCE SHEET
AS AT 31 DECEMBER 2020

| | Notes | Unrestricted funds £ | Total funds 2020 £ | Total funds 2019 £ |
|---|-------|-------------------------|--------------------------|--------------------------|
| Fixed assets | | | | |
| Tangible assets | 8 | 5,021 | 5,021 | 5,196 |
| Current assets | | | | |
| Cash at bank and in hand | 9 | 85,142 | 85,142 | 81,153 |
| | | 85,142 | 85,142 | 81,153 |
| Creditors: amounts falling due within one year | 10 | 510 | 510 | 486 |
| Net current assets | | 89,653 | 89,653 | 85,863 |
| Total assets less current liabilities | | 89,653 | 89,653 | 85,863 |
| Total net assets | | 89,653 | 89,653 | 85,863 |
| Total charity funds | | | | |
| Unrestricted funds | 11 | 89,653 | 89,653 | 85,863 |
| | | 89,653 | 89,653 | 85,863 |
| | | 89,653 | 89,653 | 85,863 |

The financial statements were approved by the Trustees on 22nd March 2021 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 2020

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 2020

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 2020 £ | Unrestricted Funds 2019 £ |
|----------------------------------|--|--|
| Donations | 78,289 | 75,308 |
| Charity trading income | 3,089 | 8,416 |
| Government furlough scheme grant | 9,334 | - |
| | <hr/> | <hr/> |
| Net income | 90,712 | 83,724 |
| | <hr/> <hr/> | <hr/> <hr/> |

BRECKLAND CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

3. Charitable Expenditure

| | 2020 £ | 2019 £ |
|-------------------------------|----------------------|----------------------|
| Direct Costs | | |
| Ministry Fees & Gifts | 35,052 | 34,801 |
| Group Purchases | 1,175 | 7,170 |
| Supportive Gifts | 4,757 | 8,538 |
| Direct wages | 6,356 | 6,336 |
| | <u>47,340</u> | <u>56,845</u> |
| Support Costs | | |
| Equipment and Maintenance | 722 | 827 |
| Utilities and Insurances | 15,716 | 16,278 |
| Stationery and Administration | 1,389 | 1,397 |
| Fees and Subscriptions | 19,565 | 20,051 |
| | <u>37,392</u> | <u>38,553</u> |
| | <u><u>84,732</u></u> | <u><u>95,398</u></u> |

4. Other costs

| | 2020 £ | 2019 £ |
|------------------|--------------|--------------|
| Accountancy | 516 | 516 |
| Depreciation | 1,674 | 1,732 |
| Loss on disposal | - | - |
| | <u>2,190</u> | <u>2,248</u> |

5. Analysis of resources expended by expenditure type

| | 2020 £ | 2019 £ |
|----------------------------|---------------|---------------|
| Christian and Mission work | 84,732 | 95,398 |
| Other | 2,190 | 2,248 |
| | <u>86,922</u> | <u>97,646</u> |

BRECKLAND CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

6. Analysis of resources expended by activities

| | Direct costs 2020 £ | Support costs 2020 £ | Total 2020 £ |
|----------------------------|---------------------------|----------------------------|--------------------|
| Christian and Mission work | 47,284 | 37,448 | 84,732 |
| | <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 Andrew Jeffery totalling:

| | 2020 £ | 2019 £ |
|------------------|--------------|--------------|
| Ministerial fees | 35,052 | 34,801 |
| | <u>=====</u> | <u>=====</u> |

8. Tangible fixed assets

| Valuation | Fixtures and equipment | Total |
|-------------------------------------|---------------------------|--------------|
| At 1 January 2020 | 35,790 | 35,790 |
| Additions | 1,499 | 1,499 |
| Disposals | - | - |
| | <u>-----</u> | <u>-----</u> |
| At 31 December 2020 | 37,289 | 37,289 |
| | <u>=====</u> | <u>=====</u> |
| Depreciation | | |
| At 1 January 2020 | 30,594 | 30,594 |
| Depreciation eliminated on disposal | - | - |
| Charge for the year | 1,674 | 1,674 |
| | <u>-----</u> | <u>-----</u> |
| At 31 December 2020 | 32,268 | 32,268 |
| | <u>=====</u> | <u>=====</u> |
| Net book value | | |
| At 31 December 2020 | 5,021 | 5,021 |
| | <u>=====</u> | <u>=====</u> |
| At 1 January 2020 | 5,196 | 5,196 |
| | <u>=====</u> | <u>=====</u> |

BRECKLAND CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

9. Cash at bank and in hand

| | 2020 £ | 2019 £ |
|-----------------|---------------|---------------|
| Current account | 85,142 | 81,153 |
| | <u>85,142</u> | <u>81,153</u> |

10. Creditors: amounts falling due within one year

| | 2020 £ | 2019 £ |
|------------------------------|------------|------------|
| Accruals and deferred income | 510 | 486 |
| | <u>510</u> | <u>486</u> |

11. Charity funds

| | 2020 £ | 2019 £ |
|--------------------------------------|---------------|---------------|
| Opening funds | 85,863 | 99,785 |
| Net movement in funds for the period | 3,790 | (13,922) |
| | <u>89,653</u> | <u>85,863</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 2020 £ | Unrestricted 2019 £ |
|-------------------------------|---------------------------|---------------------------|
| Tangible Fixed Assets | 5,021 | 5,196 |
| Current assets | 85,142 | 81,153 |
| Creditors due within one year | (510) | (486) |
| | <u>89,653</u> | <u>85,863</u> |