

BETHEL CHRISTIAN CENTRE

England & Wales · Charity number 1052555

Details

Other names BETHEL PENTECOSTAL CHURCH, The Dream Centre

Status Registered

Legal form Trust

Registered 1996-02-05

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

Contact

Address King Street
Droylsden
Manchester
M43 6TR

Phone 0161 370 0330

Email ADMIN@THEDREAMCENTRE.CO.UK

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN RELIGION BY THE PROCLAMATION AND FURTHERANCE OF THE GOSPEL OF GOD

Activities: CHRISTIAN TEACHING

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE DROYLSDEN
- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£106,277	£76,056	-	-
2024-03-31	£107,862	£99,923	-	-
2023-03-31	£106,767	£73,915	-	-
2022-03-31	£72,391	£72,953	-	-
2021-03-31	£79,169	£62,937	-	-

Trustees

Name	Role	Appointed
Paul Andrew Kirkman Duffield		2020-02-01
Philip Clark		2000-04-01
Rev Anthony Higginson		2000-04-01
Thembi Betty Songo		2023-01-01

BETHEL CHRISTIAN CENTRE

England & Wales - Charity number 1052555

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Bethel Christian Centre
(The Dream Centre)

Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Bethel Christian Centre
(The Dream Centre)

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

Bethel Christian Centre
(The Dream Centre)

Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the charity remain those of the proclamation and furtherance of the Christian gospel message.

Public benefit

The board of trustees (known as the church council) is satisfied with the performance of the charity during the year and in planning the activities the trustees have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Throughout the year under review, the principal activities have been those of Christian fellowship, the declaration of the Christian gospel and the promotion of Christian mission both nationally and internationally.

Together with other local churches, the charity has supported other Christian initiatives during the year.

FINANCIAL REVIEW

Principal funding sources

The Church raises most of the general funds it needs to carry on its activities from within its own membership and congregation.

Reserves policy

The trustees consider the level of reserves appropriate to the charity's needs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The power to appoint or remove a trustee is vested in the trustees.

Organisational structure

The management of the charity is by a church council, which has the power, by simple majority vote, to appoint holding trustees who stand possessed of the property of the trust.

The current holding trustees are as follows:

Mr A Duffield

Mr D Warrington

Mrs D Warrington

Bethel Christian Centre
(The Dream Centre)

Report of the Trustees
for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wider network

The charity remains in fellowship and relationship with the churches which form the Assemblies of God in Great Britain whose National Ministry is located in Mattersey, Doncaster, DN10 5HD.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1052555

Principal address

King Street
Droylsden
Manchester
M43 6TR

Trustees

Rev A Higginson
P Clark
P A K Duffield
Mrs T B Songo

Independent Examiner

Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Approved by order of the board of trustees on 15/01/2026..... and signed on its behalf by:

Phil Clark

[Phil Clark \(Jan 15, 2026 21:48:41 GMT\)](#).....

P Clark - Trustee

Independent Examiner's Report to the Trustees of
Bethel Christian Centre

Independent examiner's report to the trustees of Bethel Christian Centre

I report to the charity trustees on my examination of the accounts of Bethel Christian Centre (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.



[Gracian Daniel-Sam \(Jan 20, 2026 09:27:01 GMT\)](#)

Gracian Daniel-Sam ACA

Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Date: 20/01/2026

Bethel Christian Centre
(The Dream Centre)

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		99,428	-	99,428	101,982
Investment income	2	6,849	-	6,849	5,880
Total		<u>106,277</u>	<u>-</u>	<u>106,277</u>	<u>107,862</u>
EXPENDITURE ON					
Charitable activities					
Ministry and mission		44,199	-	44,199	38,768
Other		31,857	-	31,857	61,155
Total		<u>76,056</u>	<u>-</u>	<u>76,056</u>	<u>99,923</u>
NET INCOME		30,221	-	30,221	7,939
RECONCILIATION OF FUNDS					
Total funds brought forward		343,105	2,451	345,556	337,617
TOTAL FUNDS CARRIED FORWARD		<u>373,326</u>	<u>2,451</u>	<u>375,777</u>	<u>345,556</u>

The notes form part of these financial statements

Bethel Christian Centre
(The Dream Centre)

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	6	37,075	-	37,075	40,809
CURRENT ASSETS					
Debtors	7	17,334	-	17,334	15,433
Prepayments and accrued income		3,256	-	3,256	3,165
Cash at bank and in hand		317,613	2,451	320,064	287,644
		<u>338,203</u>	<u>2,451</u>	<u>340,654</u>	<u>306,242</u>
CREDITORS					
Amounts falling due within one year	8	(1,952)	-	(1,952)	(1,495)
		<u>336,251</u>	<u>2,451</u>	<u>338,702</u>	<u>304,747</u>
NET CURRENT ASSETS					
		<u>373,326</u>	<u>2,451</u>	<u>375,777</u>	<u>345,556</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>373,326</u>	<u>2,451</u>	<u>375,777</u>	<u>345,556</u>
NET ASSETS					
		<u><u>373,326</u></u>	<u><u>2,451</u></u>	<u><u>375,777</u></u>	<u><u>345,556</u></u>

The notes form part of these financial statements

Bethel Christian Centre
(The Dream Centre)


Balance Sheet - continued
31 March 2025


FUNDS	9		
Unrestricted funds		373,326	343,105
Restricted funds		2,451	2,451
TOTAL FUNDS		<u>375,777</u>	<u>345,556</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..15/01/2026..... and were signed on its behalf by:

Anthony Higginson
Anthony Higginson (Jan 15, 2026 12:43:30 GMT)
A Higginson - Trustee

Phil Clark
Phil Clark (Jan 15, 2026 21:48:41 GMT)
P Clark - Trustee


Paul Duffield (Jan 20, 2026 07:35:51 GMT)
P A K Duffield - Trustee


Thembi Songo (Jan 13, 2026 17:14:10 GMT)
T B Songo - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Bethel Christian Centre
(The Dream Centre)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	6,849	5,880

3. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.25	31.3.24
	£	£
Trustees' salaries	23,860	23,860
Trustees' pension contributions to money purchase schemes	529	529
	<u>24,389</u>	<u>24,389</u>

The above remuneration is in respect of Rev A Higginson in his role as minister of the church and not in his role as a member of the church council.

Rev A Higginson is not part of any meetings involving discussions or decisions regarding his remuneration or terms of employment.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Ministry	1	1
Administration	2	2
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

5. INDEPENDENT EXAMINER'S REMUNERATION

The following amounts were payable to the Independent Examiner during the year:

- £594 to prepare the accounts in their final format and carry out the independent examination.
- £216 for payroll services.

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2024	18,011	33,313	103,514	154,838
Additions	-	900	-	900
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	18,011	34,213	103,514	155,738
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2024	-	29,091	84,938	114,029
Charge for year	-	919	3,715	4,634
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	-	30,010	88,653	118,663
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2025	18,011	4,203	14,861	37,075
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	18,011	4,222	18,576	40,809
	<hr/>	<hr/>	<hr/>	<hr/>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other debtors	17,334	15,433
	<hr/>	<hr/>

Bethel Christian Centre
(The Dream Centre)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Taxation and social security	855	-
Other creditors	1,097	1,495
	<u>1,952</u>	<u>1,495</u>

9. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	343,105	30,221	373,326
Restricted funds			
Urgent needs fund	2,451	-	2,451
	<u>345,556</u>	<u>30,221</u>	<u>375,777</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	106,277	(76,056)	30,221
	<u>106,277</u>	<u>(76,056)</u>	<u>30,221</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	335,166	7,939	343,105
Restricted funds			
Urgent needs fund	2,451	-	2,451
	<u>337,617</u>	<u>7,939</u>	<u>345,556</u>

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,862	(99,923)	7,939
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>107,862</u>	<u>(99,923)</u>	<u>7,939</u>

10. RELATED PARTY DISCLOSURES

Rev Anthony Higginson, a member of the church council, received wages and pension contributions totalling £24,389 (2024: £24,389) for his employment as minister and not in his role as a member of the church council.

Mrs Carol Higginson, wife of Rev Anthony Higginson, was employed by the church during the year and received wages of £4,160 (2024: £4,160).

During the year, £1,600 (2024: £1,234) was paid to a building maintenance business for various property repairs which was owned by Mr Ben Higginson, son of Rev Anthony Higginson.

Mrs Emma Duffield, wife of Mr Paul Duffield, was employed by the church during the year in an administrative role and received wages of £3,250 (2024: £3,250).

During the year, £2,500 (2024: £1,430) was paid to a website/graphic design business for goods and services which was owned by Mr Philip Clark, a member of the church council.

Mrs Andrea Clark, wife of Mr Philip Clark, was paid £165 (2024: £784) for administrative services in a self-employed capacity.

Mr Daniel Clark, son of Mr Philip Clark, was paid £200 (2024: £100) to carry out property repairs for the church.

Bethel Christian Centre
(The Dream Centre)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Offerings and tithes	80,954	72,492
Gift aid	14,429	25,771
Sundry income	4,045	3,719
	<hr/>	<hr/>
	99,428	101,982
Investment income		
Deposit account interest	6,849	5,880
	<hr/>	<hr/>
Total incoming resources	106,277	107,862
EXPENDITURE		
Charitable activities		
Trustees' salaries	23,860	23,860
Trustees' pension contributions	529	529
Wages	7,410	7,410
Worship	3,984	1,829
Training	398	684
Gifts to other ministries	3,120	675
Outreach expenses	2,202	1,535
Youth and children work	489	372
Hospitality and pastoral care	2,207	1,874
	<hr/>	<hr/>
	44,199	38,768
Other		
Travel and motor expenses	2,610	584
Printing, stationery and advertising	162	186
Telephone and internet	2,336	2,808
Light and heat	10,944	9,199
Repairs and maintenance	6,406	36,747
Insurance	2,610	2,328
Professional fees	1,503	3,335
Sundry expenses	511	217
Bank charges	141	92
Depreciation of fixtures and fittings	919	1,015
Depreciation of equipment	3,715	4,644
	<hr/>	<hr/>
	31,857	61,155

This page does not form part of the statutory financial statements

Bethel Christian Centre
(The Dream Centre)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
Total resources expended	76,056	99,923
Net income	30,221	7,939

This page does not form part of the statutory financial statements

BETHEL CHRISTIAN CENTRE

England & Wales - Charity number 1052555

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Bethel Christian Centre
(The Dream Centre)

Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Bethel Christian Centre
(The Dream Centre)

Contents of the Financial Statements
for the Year Ended 31 March 2024

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

Bethel Christian Centre
(The Dream Centre)

Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the charity remain those of the proclamation and furtherance of the Christian gospel message.

Public benefit

The board of trustees (known as the church council) is satisfied with the performance of the charity during the year and in planning the activities the trustees have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Throughout the year under review, the principal activities have been those of Christian fellowship, the declaration of the Christian gospel and the promotion of Christian mission both nationally and internationally.

Together with other local churches, the charity has supported other Christian initiatives during the year.

FINANCIAL REVIEW

Principal funding sources

The Church raises most of the general funds it needs to carry on its activities from within its own membership and congregation.

Reserves policy

The trustees consider the level of reserves appropriate to the charity's needs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The power to appoint or remove a trustee is vested in the trustees.

Organisational structure

The management of the charity is by a church council, which has the power, by simple majority vote, to appoint holding trustees who stand possessed of the property of the trust.

The current holding trustees are as follows:

Mr A Duffield

Mr D Warrington

Mrs D Warrington

Bethel Christian Centre
(The Dream Centre)

Report of the Trustees
for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wider network

The charity remains in fellowship and relationship with the churches which form the Assemblies of God in Great Britain whose National Ministry is located in Mattersey, Doncaster, DN10 5HD.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1052555

Principal address

King Street
Droylsden
Manchester
M43 6TR

Trustees

Rev A Higginson
P Clark
P A K Duffield
Mrs T B Songo

Independent Examiner

Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Approved by order of the board of trustees on25/11/24..... and signed on its behalf by:


Philip Clark (Nov 25, 2024 16:09 GMT)
.....
P Clark - Trustee

Independent Examiner's Report to the Trustees of
Bethel Christian Centre

Independent examiner's report to the trustees of Bethel Christian Centre

I report to the charity trustees on my examination of the accounts of Bethel Christian Centre (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

G Daniel-Sam

G Daniel-Sam (Dec 4, 2024 09:26 GMT)

Gracian Daniel-Sam ACA

Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Date: 04/12/24

Bethel Christian Centre
(The Dream Centre)

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		101,982	-	101,982	105,024
Investment income	2	5,880	-	5,880	1,743
Total		<u>107,862</u>	<u>-</u>	<u>107,862</u>	<u>106,767</u>
EXPENDITURE ON					
Charitable activities					
Ministry and mission		38,768	-	38,768	40,271
Other		61,155	-	61,155	33,644
Total		<u>99,923</u>	<u>-</u>	<u>99,923</u>	<u>73,915</u>
NET INCOME		7,939	-	7,939	32,852
RECONCILIATION OF FUNDS					
Total funds brought forward		335,166	2,451	337,617	304,765
TOTAL FUNDS CARRIED FORWARD		<u>343,105</u>	<u>2,451</u>	<u>345,556</u>	<u>337,617</u>

The notes form part of these financial statements

Bethel Christian Centre
(The Dream Centre)

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	6	40,809	-	40,809	46,305
CURRENT ASSETS					
Debtors	7	15,433	-	15,433	1,964
Prepayments and accrued income		3,165	-	3,165	2,885
Cash at bank and in hand		285,193	2,451	287,644	287,669
		<u>303,791</u>	<u>2,451</u>	<u>306,242</u>	<u>292,518</u>
CREDITORS					
Amounts falling due within one year	8	(1,495)	-	(1,495)	(1,206)
NET CURRENT ASSETS		<u>302,296</u>	<u>2,451</u>	<u>304,747</u>	<u>291,312</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>343,105</u>	<u>2,451</u>	<u>345,556</u>	<u>337,617</u>
NET ASSETS		<u><u>343,105</u></u>	<u><u>2,451</u></u>	<u><u>345,556</u></u>	<u><u>337,617</u></u>

The notes form part of these financial statements

Bethel Christian Centre
(The Dream Centre)

Balance Sheet - continued
31 March 2024

FUNDS	9		
Unrestricted funds		343,105	335,166
Restricted funds		2,451	2,451
TOTAL FUNDS		<u>345,556</u>	<u>337,617</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..25/11/24..... and were signed on its behalf by:

Anthony Higginson
Anthony Higginson (Nov 25, 2024 17:07 GMT)
.....
A Higginson - Trustee

Philip Clark
Philip Clark (Nov 25, 2024 16:09 GMT)
.....
P Clark - Trustee

Paul Duffield
Paul Duffield (Nov 26, 2024 17:49 GMT)
.....
P A K Duffield - Trustee

Theophil Songo
Theophil Songo (Dec 3, 2024 20:39 GMT)
.....
T B Songo - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Bethel Christian Centre
(The Dream Centre)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	5,880	1,743

3. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.24	31.3.23
	£	£
Trustees' salaries	23,860	22,743
Trustees' pension contributions to money purchase schemes	529	495
	<u>24,389</u>	<u>23,238</u>

The above remuneration is in respect of Rev A Higginson in his role as minister of the church and not in his role as a member of the church council.

Rev A Higginson is not part of any meetings involving discussions or decisions regarding his remuneration or terms of employment.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Ministry	1	1
Administration	2	2
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

5. INDEPENDENT EXAMINER'S REMUNERATION

The following amounts were payable to the Independent Examiner during the year:

- £594 to prepare the accounts in their final format and carry out the independent examination.
- £216 for payroll services.

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023	18,011	33,150	103,514	154,675
Additions	-	163	-	163
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	18,011	33,313	103,514	154,838
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2023	-	28,076	80,294	108,370
Charge for year	-	1,015	4,644	5,659
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	-	29,091	84,938	114,029
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2024	18,011	4,222	18,576	40,809
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	18,011	5,074	23,220	46,305
	<hr/>	<hr/>	<hr/>	<hr/>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other debtors	15,433	1,964
	<hr/>	<hr/>

Bethel Christian Centre
(The Dream Centre)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other creditors	1,495	1,206
	<u> </u>	<u> </u>

9. MOVEMENT IN FUNDS

	At 1.4.23	Net movement	At
	£	in funds	31.3.24
		£	£
Unrestricted funds			
General fund	335,166	7,939	343,105
Restricted funds			
Urgent needs fund	2,451	-	2,451
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>337,617</u>	<u>7,939</u>	<u>345,556</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	107,862	(99,923)	7,939
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>107,862</u>	<u>(99,923)</u>	<u>7,939</u>

Comparatives for movement in funds

	At 1.4.22	Net movement	At
	£	in funds	31.3.23
		£	£
Unrestricted funds			
General fund	302,314	32,852	335,166
Restricted funds			
Urgent needs fund	2,451	-	2,451
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>304,765</u>	<u>32,852</u>	<u>337,617</u>

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,767	(73,915)	32,852
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>106,767</u>	<u>(73,915)</u>	<u>32,852</u>

10. RELATED PARTY DISCLOSURES

Rev Anthony Higginson, a member of the church council, received wages and pension contributions totalling £23,860 (2023: £22,743) for his employment as minister and not in his role as a member of the church council.

Mrs Carol Higginson, wife of Rev Anthony Higginson, was employed by the church during the year and received wages of £4,160 (2023: £4,160).

During the year, £1,234 (2023: £650) was paid to a building maintenance business for various property repairs which was owned by Mr Ben Higginson, son of Rev Anthony Higginson.

Mrs Emma Duffield, wife of Mr Paul Duffield, was employed by the church during the year in an administrative role and received wages of £3,250 (2023: £2,600).

During the year, £1,430 (2023: £1,120) was paid to a website/graphic design business for goods and services which was owned by Mr Philip Clark, a member of the church council.

Mrs Andrea Clark, wife of Mr Philip Clark, was paid £784 (2023: £665) for administrative services in a self-employed capacity.

Mr Daniel Clark, son of Mr Philip Clark, was paid £100 (2023: £600) to carry out property repairs for the church.

Bethel Christian Centre
(The Dream Centre)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Offerings and tithes	72,492	74,617
Gift aid	25,771	25,730
Sundry income	3,719	4,677
	<hr/>	<hr/>
	101,982	105,024
Investment income		
Deposit account interest	5,880	1,743
	<hr/>	<hr/>
Total incoming resources	107,862	106,767
 EXPENDITURE		
Charitable activities		
Trustees' salaries	23,860	22,743
Trustees' pension contributions	529	495
Wages	7,410	6,760
Worship	1,829	699
Training	684	1,245
Gifts to other ministries	675	105
Outreach expenses	1,535	5,482
Youth and children work	372	157
Hospitality and pastoral care	1,874	2,585
	<hr/>	<hr/>
	38,768	40,271
Other		
Travel and motor expenses	584	5,375
Printing, stationery and advertising	186	216
Telephone and internet	2,808	2,746
Light and heat	9,199	11,466
Repairs and maintenance	36,747	3,818
Insurance	2,328	350
Professional fees	3,335	2,441
Sundry expenses	217	53
Bank charges	92	133
Depreciation of fixtures and fittings	1,015	1,268
Depreciation of equipment	4,644	5,778
	<hr/>	<hr/>
	61,155	33,644

This page does not form part of the statutory financial statements

Bethel Christian Centre
(The Dream Centre)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
Total resources expended	99,923	73,915
Net income	<u>7,939</u>	<u>32,852</u>

This page does not form part of the statutory financial statements

BETHEL CHRISTIAN CENTRE

England & Wales - Charity number 1052555

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Bethel Christian Centre
(The Dream Centre)

Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Bethel Christian Centre
(The Dream Centre)

Contents of the Financial Statements
for the Year Ended 31 March 2023

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13

Bethel Christian Centre
(The Dream Centre)

Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the charity remain those of the proclamation and furtherance of the Christian gospel message.

Public benefit

The board of trustees (known as the church council) is satisfied with the performance of the charity during the year and in planning the activities the trustees have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Throughout the year under review, the principal activities have been those of Christian fellowship, the declaration of the Christian gospel and the promotion of Christian mission both nationally and internationally.

Together with other local churches, the charity has supported other Christian initiatives during the year.

FINANCIAL REVIEW

Principal funding sources

The Church raises most of the general funds it needs to carry on its activities from within its own membership and congregation.

Reserves policy

The trustees consider the level of reserves appropriate to the charity's needs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The power to appoint or remove a trustee is vested in the trustees.

Organisational structure

The management of the charity is by a church council, which has the power, by simple majority vote, to appoint holding trustees who stand possessed of the property of the trust.

The current holding trustees are as follows:

Mr A Duffield
Mr D Warrington
Mrs D Warrington

Wider network

The charity remains in fellowship and relationship with the churches which form the Assemblies of God in Great Britain whose National Ministry is located in Mattersey, Doncaster, DN10 5HD.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1052555

Principal address

King Street
Droylsden
Manchester
M43 6TR

Bethel Christian Centre
(The Dream Centre)

Report of the Trustees
for the Year Ended 31 March 2023

Trustees

Rev A Higginson
P Clark
P A K Duffield
Mrs T B Songo (appointed 1.1.23)

Independent Examiner

Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Approved by order of the board of trustees on Oct 9, 2023 and signed on its behalf by:

Phil Clark

Phil Clark (Oct 9, 2023 13:22 GMT+1)

.....
P Clark - Trustee

Independent Examiner's Report to the Trustees of
Bethel Christian Centre

Independent examiner's report to the trustees of Bethel Christian Centre

I report to the charity trustees on my examination of the accounts of Bethel Christian Centre (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.



Gracian Daniel-Sam
ACA
Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Date: **Oct 17, 2023**

Bethel Christian Centre
(The Dream Centre)

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		105,024	-	105,024	72,353
Investment income	2	1,743	-	1,743	38
Total		<u>106,767</u>	<u>-</u>	<u>106,767</u>	<u>72,391</u>
EXPENDITURE ON					
Charitable activities					
Ministry and mission		40,271	-	40,271	41,173
Other		33,644	-	33,644	31,780
Total		<u>73,915</u>	<u>-</u>	<u>73,915</u>	<u>72,953</u>
NET INCOME/(EXPENDITURE)		32,852	-	32,852	(562)
RECONCILIATION OF FUNDS					
Total funds brought forward		302,314	2,451	304,765	305,327
TOTAL FUNDS CARRIED FORWARD		<u><u>335,166</u></u>	<u><u>2,451</u></u>	<u><u>337,617</u></u>	<u><u>304,765</u></u>

The notes form part of these financial statements

Bethel Christian Centre
(The Dream Centre)

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	6	46,305	-	46,305	52,918
CURRENT ASSETS					
Debtors	7	4,849	-	4,849	2,469
Cash at bank and in hand		285,218	2,451	287,669	250,171
		<u>290,067</u>	<u>2,451</u>	<u>292,518</u>	<u>252,640</u>
CREDITORS					
Amounts falling due within one year	8	(1,206)	-	(1,206)	(793)
NET CURRENT ASSETS					
		<u>288,861</u>	<u>2,451</u>	<u>291,312</u>	<u>251,847</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>335,166</u>	<u>2,451</u>	<u>337,617</u>	<u>304,765</u>
NET ASSETS					
		<u><u>335,166</u></u>	<u><u>2,451</u></u>	<u><u>337,617</u></u>	<u><u>304,765</u></u>

Bethel Christian Centre
(The Dream Centre)

Balance Sheet - continued
31 March 2023

FUNDS	9		
Unrestricted funds		335,166	302,314
Restricted funds		<u>2,451</u>	<u>2,451</u>
TOTAL FUNDS		<u><u>337,617</u></u>	<u><u>304,765</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on Oct.9, 2023..... and were signed on its behalf by:

Anthony Higginson
Anthony Higginson (Sep 28, 2023 16:56 GMT+1)
A Higginson - Trustee

Phil Clark
Phil Clark (Oct 9, 2023 13:22 GMT+1)
P Clark - Trustee

P A K
Paul Duffield (Sep 29, 2023 14:52 GMT+1)
P A K Duffield - Trustee

T B
Thembi Songo (Oct 17, 2023 17:14 GMT+1)
T B Songo - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	1,743	38

3. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.23	31.3.22
	£	£
Trustees' salaries	22,743	22,506
Trustees' pension contributions to money purchase schemes	495	492
	<u>23,238</u>	<u>22,998</u>

The above remuneration is in respect of Rev A Higginson in his role as minister of the church and not in his role as a member of the church council.

Rev A Higginson is not part of any meetings involving discussions or decisions regarding his remuneration or terms of employment.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Ministry	1	1
Administration	2	2
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

5. INDEPENDENT EXAMINER'S REMUNERATION

The following amounts were payable to the Independent Examiner during the year:

- £540 to prepare the accounts in their final format and carry out the independent examination.
- £216 for payroll services.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022	18,011	33,150	103,082	154,243
Additions	-	-	432	432
At 31 March 2023	18,011	33,150	103,514	154,675
DEPRECIATION				
At 1 April 2022	-	26,808	74,517	101,325
Charge for year	-	1,268	5,777	7,045
At 31 March 2023	-	28,076	80,294	108,370
NET BOOK VALUE				
At 31 March 2023	18,011	5,074	23,220	46,305
At 31 March 2022	18,011	6,342	28,565	52,918

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Other debtors	1,964	2,469
Prepayments and accrued income	2,885	-
	4,849	2,469

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Other creditors	1,206	793

9. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	302,314	32,852	335,166
Restricted funds			
Restricted fund	2,451	-	2,451
TOTAL FUNDS	304,765	32,852	337,617

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,767	(73,915)	32,852
TOTAL FUNDS	<u>106,767</u>	<u>(73,915)</u>	<u>32,852</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	304,427	(850)	(1,263)	302,314
Restricted funds				
Restricted fund	900	288	1,263	2,451
TOTAL FUNDS	<u>305,327</u>	<u>(562)</u>	<u>-</u>	<u>304,765</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,726	(72,576)	(850)
Restricted funds			
Restricted fund	665	(377)	288
TOTAL FUNDS	<u>72,391</u>	<u>(72,953)</u>	<u>(562)</u>

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	304,427	32,002	(1,263)	335,166
Restricted funds				
Restricted fund	900	288	1,263	2,451
TOTAL FUNDS	<u>305,327</u>	<u>32,290</u>	<u>-</u>	<u>337,617</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	178,493	(146,491)	32,002
Restricted funds			
Restricted fund	665	(377)	288
TOTAL FUNDS	<u>179,158</u>	<u>(146,868)</u>	<u>32,290</u>

10. RELATED PARTY DISCLOSURES

Rev Anthony Higginson, a member of the church council, received wages and pension contributions totalling £22,743 (2022: £22,998) for his employment as minister and not in his role as a member of the church council.

Mrs Carol Higginson, wife of Rev Anthony Higginson, was employed by the church during the year and received wages of £4,160 (2022: £4,160).

During the year, £650 (2022: £695) was paid to a building maintenance business for various property repairs which was owned by Mr Ben Higginson, son of Rev Anthony Higginson.

Mrs Emma Duffield, wife of Mr Paul Duffield, was employed by the church during the year in an administrative role and received wages of £2,600 (2022: £2,600).

During the year, £1,120 (2022: £2,125) was paid to a website/graphic design business for goods and services which was owned by Mr Philip Clark, a member of the church council.

Mrs Andrea Clark, wife of Mr Philip Clark, was paid £665 (2022: £765) for administrative services in a self-employed capacity.

Mr Daniel Clark, son of Mr Philip Clark, was paid £600 (2022: £1,080) to carry out property repairs for the church.

10. RELATED PARTY DISCLOSURES - continued

Mr Matthew Duffield, brother of Mr Paul Duffield, was paid £200 (2022: £250) to provide catering services for a church event.

Bethel Christian Centre
(The Dream Centre)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
General gifts and donations	-	736
Offerings and tithes	74,617	72,160
Gift aid	25,730	-
Conference receipts	-	(2,400)
Sundry income	4,677	1,857
	<hr/>	<hr/>
	105,024	72,353
Investment income		
Deposit account interest	1,743	38
	<hr/>	<hr/>
Total incoming resources	106,767	72,391
EXPENDITURE		
Charitable activities		
Trustees' salaries	22,743	22,506
Trustees' pension contributions	495	492
Wages	6,760	6,758
Worship	699	2,644
Training	1,245	48
Gifts to other ministries	105	3,333
Outreach expenses	5,482	1,352
Youth and children work	157	535
Hospitality and pastoral care	2,585	3,505
	<hr/>	<hr/>
	40,271	41,173
Other		
Travel and motor expenses	5,375	55
Printing, stationery and advertising	216	652
Telephone and internet	2,746	2,156
Light and heat	11,466	6,090
Repairs and maintenance	3,818	8,410
Insurance	350	3,767
Professional fees	2,441	1,396
Sundry expenses	53	495
Bank charges	133	32
Depreciation of fixtures and fittings	1,268	1,586
Depreciation of equipment	5,778	7,141
	<hr/>	<hr/>
	33,644	31,780
Total resources expended	<hr/>	<hr/>
	73,915	72,953
Net income/(expenditure)	<hr/>	<hr/>
	32,852	(562)

This page does not form part of the statutory financial statements

BETHEL CHRISTIAN CENTRE

England & Wales - Charity number 1052555

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Bethel Christian Centre
(The Dream Centre)

Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Bethel Christian Centre
(The Dream Centre)

Contents of the Financial Statements
for the Year Ended 31 March 2022

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the charity remain those of the proclamation and furtherance of the Christian gospel message.

Public benefit

The board of trustees (known as the church council) is satisfied with the performance of the charity during the year and in planning the activities the trustees have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Throughout the year under review, the principal activities have been those of Christian fellowship, the declaration of the Christian gospel and the promotion of Christian mission both nationally and internationally.

Together with other local churches, the charity has supported other Christian initiatives during the year.

FINANCIAL REVIEW

Principal funding sources

The Church raises most of the general funds it needs to carry on its activities from within its own membership and congregation.

Reserves policy

The trustees consider the level of reserves appropriate to the charity's needs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The power to appoint or remove a trustee is vested in the trustees.

Organisational structure

The management of the charity is by a church council, which has the power, by simple majority vote, to appoint holding trustees who stand possessed of the property of the trust.

The current holding trustees are as follows:

Mr A Duffield
Mr D Warrington
Mrs D Warrington

Wider network

The charity remains in fellowship and relationship with the churches which form the Assemblies of God in Great Britain whose National Ministry is located in Mattersey, Doncaster, DN10 5HD.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1052555

Principal address

King Street
Droylsden
Manchester
M43 6TR

Bethel Christian Centre
(The Dream Centre)

Report of the Trustees
for the Year Ended 31 March 2022

Trustees

Rev A Higginson
P Clark
P A K Duffield

Independent Examiner

Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Approved by order of the board of trustees on Dec 6, 2022 and signed on its behalf by:



Phil Clark (Dec 6, 2022 21:30 GMT)

.....
P Clark - Trustee

Independent Examiner's Report to the Trustees of
Bethel Christian Centre

Independent examiner's report to the trustees of Bethel Christian Centre

I report to the charity trustees on my examination of the accounts of Bethel Christian Centre (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.



Gracian Daniel-Sam
ACA
Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Date: Dec 12, 2022
Date:

Bethel Christian Centre
(The Dream Centre)

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		71,688	665	72,353	79,078
Investment income	2	38	-	38	91
Total		<u>71,726</u>	<u>665</u>	<u>72,391</u>	<u>79,169</u>
EXPENDITURE ON					
Charitable activities					
Ministry and mission		40,796	377	41,173	31,320
Other		31,780	-	31,780	31,617
Total		<u>72,576</u>	<u>377</u>	<u>72,953</u>	<u>62,937</u>
NET INCOME/(EXPENDITURE)		(850)	288	(562)	16,232
Transfers between funds	9	<u>(1,263)</u>	<u>1,263</u>	<u>-</u>	<u>-</u>
Net movement in funds		(2,113)	1,551	(562)	16,232
RECONCILIATION OF FUNDS					
Total funds brought forward		304,427	900	305,327	289,095
TOTAL FUNDS CARRIED FORWARD		<u><u>302,314</u></u>	<u><u>2,451</u></u>	<u><u>304,765</u></u>	<u><u>305,327</u></u>


The notes form part of these financial statements


Bethel Christian Centre
(The Dream Centre)


Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	6	52,918	-	52,918	55,026
CURRENT ASSETS					
Debtors	7	2,469	-	2,469	7,065
Prepayments and accrued income		-	-	-	2,327
Cash at bank and in hand		247,720	2,451	250,171	241,622
		<u>250,189</u>	<u>2,451</u>	<u>252,640</u>	<u>251,014</u>
CREDITORS					
Amounts falling due within one year	8	(793)	-	(793)	(713)
NET CURRENT ASSETS		<u>249,396</u>	<u>2,451</u>	<u>251,847</u>	<u>250,301</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>302,314</u>	<u>2,451</u>	<u>304,765</u>	<u>305,327</u>
NET ASSETS		<u><u>302,314</u></u>	<u><u>2,451</u></u>	<u><u>304,765</u></u>	<u><u>305,327</u></u>
FUNDS					
Unrestricted funds	9			302,314	304,427
Restricted funds				2,451	900
TOTAL FUNDS				<u><u>304,765</u></u>	<u><u>305,327</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on Dec 6, 2022 and were signed on its behalf by:


Anthony Higginson (Dec 6, 2022 10:59 GMT)
 A Higginson - Trustee


Phil Clark (Dec 6, 2022 21:30 GMT)
 P Clark - Trustee


Paul Duffield (Dec 9, 2022 18:53 GMT)
 P A K Duffield - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

2. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	38	91
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.22	31.3.21
	£	£
Trustees' salaries	22,506	21,357
Trustees' pension contributions to money purchase schemes	492	502
	<u> </u>	<u> </u>
	<u>22,998</u>	<u>21,859</u>

The above remuneration is in respect of Rev A Higginson in his role as minister of the church and not in his role as a member of the church council.

Rev A Higginson is not part of any meetings involving discussions or decisions regarding his remuneration or terms of employment.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Ministry	1	1
Administration	2	2
	<u> </u>	<u> </u>
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

5. INDEPENDENT EXAMINER'S REMUNERATION

The following amounts were payable to the Independent Examiner during the year:

- £540 to prepare the accounts in their final format and carry out the independent examination.
- £180 for payroll services.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2021	18,011	30,363	99,249	147,623
Additions	-	2,787	3,833	6,620
At 31 March 2022	18,011	33,150	103,082	154,243
DEPRECIATION				
At 1 April 2021	-	25,222	67,375	92,597
Charge for year	-	1,586	7,142	8,728
At 31 March 2022	-	26,808	74,517	101,325
NET BOOK VALUE				
At 31 March 2022	18,011	6,342	28,565	52,918
At 31 March 2021	18,011	5,141	31,874	55,026

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Other debtors	2,469	4,323
Tax	-	2,742
	2,469	7,065

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Other creditors	793	713

9. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	304,427	(850)	(1,263)	302,314
Restricted funds				
Restricted fund	900	288	1,263	2,451
TOTAL FUNDS	305,327	(562)	-	304,765

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,726	(72,576)	(850)
Restricted funds			
Restricted fund	665	(377)	288
TOTAL FUNDS	<u>72,391</u>	<u>(72,953)</u>	<u>(562)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	287,751	15,332	1,344	304,427
Restricted funds				
Restricted fund	1,344	900	(1,344)	900
TOTAL FUNDS	<u>289,095</u>	<u>16,232</u>	<u>-</u>	<u>305,327</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	78,069	(62,737)	15,332
Restricted funds			
Restricted fund	1,100	(200)	900
TOTAL FUNDS	<u>79,169</u>	<u>(62,937)</u>	<u>16,232</u>

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	287,751	14,482	81	302,314
Restricted funds				
Restricted fund	1,344	1,188	(81)	2,451
TOTAL FUNDS	<u>289,095</u>	<u>15,670</u>	<u>-</u>	<u>304,765</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	149,795	(135,313)	14,482
Restricted funds			
Restricted fund	1,765	(577)	1,188
TOTAL FUNDS	<u>151,560</u>	<u>(135,890)</u>	<u>15,670</u>

10. RELATED PARTY DISCLOSURES

Rev Anthony Higginson, a member of the church council, received wages and pension contributions totalling £22,998 (2021: £21,858) for his employment as minister and not in his role as a member of the church council.

Mrs Carol Higginson, wife of Rev Anthony Higginson, was employed by the church during the year and received wages of £4,160 (2021: £4,160).

During the year, £695 (2021: £2,785) was paid to a building maintenance business for various property repairs which was owned by Mr Ben Higginson, son of Rev Anthony Higginson.

Mrs Emma Duffield, wife of Mr Paul Duffield, was employed by the church during the year in an administrative role and received wages of £2,600 (2021: £2,600).

During the year, £2,125 (2021: £1,695) was paid to a website/graphic design business for goods and services which was owned by Mr Philip Clark, a member of the church council.

Mrs Andrea Clark, wife of Mr Philip Clark, was paid £765 (2021: £1,240) for administrative services in a self-employed capacity.

Mr Daniel Clark, son of Mr Philip Clark, was paid £1,080 (2021: £nil) to carry out property repairs for the church.

10. RELATED PARTY DISCLOSURES - continued

Mr Matthew Duffield, brother of Mr Paul Duffield, was paid £250 (2021: £nil) to provide catering services for a church event.

Bethel Christian Centre
(The Dream Centre)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
General gifts and donations	736	2,046
Offerings and tithes	72,160	62,612
Gift aid	-	12,723
Conference receipts	(2,400)	-
Sundry income	1,857	1,697
	<hr/>	<hr/>
	72,353	79,078
Investment income		
Deposit account interest	38	91
	<hr/>	<hr/>
Total incoming resources	72,391	79,169
EXPENDITURE		
Charitable activities		
Trustees' salaries	22,506	21,357
Trustees' pension contributions	492	502
Wages	6,758	6,760
Social security	-	(1,819)
Worship	2,644	733
Training	48	147
Gifts to other ministries	3,333	1,370
Outreach expenses	1,352	142
Youth and children work	535	332
Hospitality and pastoral care	3,505	1,796
	<hr/>	<hr/>
	41,173	31,320
Other		
Travel and motor expenses	55	(277)
Printing, stationery and advertising	652	2,189
Telephone and internet	2,156	2,528
Light and heat	6,090	5,324
Repairs and maintenance	8,410	4,466
Insurance	3,767	1,929
Professional fees	1,396	6,058
Sundry expenses	495	84
Bank charges	32	62
Depreciation of fixtures and fittings	1,586	1,285
Depreciation of equipment	7,141	7,969
	<hr/>	<hr/>
	31,780	31,617
Total resources expended	<hr/>	<hr/>
	72,953	62,937
Net (expenditure)/income	<hr/>	<hr/>
	(562)	16,232
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

BETHEL CHRISTIAN CENTRE

England & Wales - Charity number 1052555

Accounts

REGISTERED CHARITY NUMBER: 1052555

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Bethel Christian Centre
(The Dream Centre)

Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Bethel Christian Centre
(The Dream Centre)

Contents of the Financial Statements
for the Year Ended 31 March 2021

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

Bethel Christian Centre
(The Dream Centre)

Report of the Trustees
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the charity remain those of the proclamation and furtherance of the Christian gospel message.

Public benefit

The board of trustees (known as the church council) is satisfied with the performance of the charity during the year and in planning the activities the trustees have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Throughout the year under review, the principal activities have been those of Christian fellowship, the declaration of the Christian gospel and the promotion of Christian mission both nationally and internationally.

Together with other local churches, the charity has supported other Christian initiatives during the year.

FINANCIAL REVIEW

Principal funding sources

The Church raises most of the general funds it needs to carry on its activities from within its own membership and congregation.

Reserves policy

The trustees consider the level of reserves appropriate to the charity's needs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The power to appoint or remove trustee is vested in the trustees.

Organisational structure

The management of the charity is by a church council, which has the power, by simple majority vote, to appoint holding trustees who stand possessed of the property of the trust.

The current holding trustees are as follows:

Mr A Duffield
Mr D Warrington
Mrs D Warrington

Wider network

The charity remains in fellowship and relationship with the churches which form the Assemblies of God in Great Britain whose National Ministry is located in Mattersey, Doncaster, DN10 5HD

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1052555

Principal address

King Street
Droylsden
Manchester
M43 6TR

Bethel Christian Centre
(The Dream Centre)

Report of the Trustees
for the Year Ended 31 March 2021

Trustees

Rev A Higginson
P Clark
P A K Duffield

Independent Examiner

Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Approved by order of the board of trustees on11/8/2021..... and signed on its behalf by:

P Clark
P Clark - Trustee

Independent Examiner's Report to the Trustees of
Bethel Christian Centre

Independent examiner's report to the trustees of Bethel Christian Centre

I report to the charity trustees on my examination of the accounts of Bethel Christian Centre (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.



Gracian Daniel-Sam
ACA
Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Date: 11/8/2021

Bethel Christian Centre
(The Dream Centre)

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		77,978	1,100	79,078	113,986
Investment income	2	91	-	91	313
Total		<u>78,069</u>	<u>1,100</u>	<u>79,169</u>	<u>114,299</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		31,120	200	31,320	48,157
Other		31,617	-	31,617	35,128
Total		<u>62,737</u>	<u>200</u>	<u>62,937</u>	<u>83,285</u>
NET INCOME		<u>15,332</u>	<u>900</u>	<u>16,232</u>	<u>31,014</u>
Transfers between funds	9	1,344	(1,344)	-	-
Net movement in funds		<u>16,676</u>	<u>(444)</u>	<u>16,232</u>	<u>31,014</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		287,751	1,344	289,095	258,081
TOTAL FUNDS CARRIED FORWARD		<u><u>304,427</u></u>	<u><u>900</u></u>	<u><u>305,327</u></u>	<u><u>289,095</u></u>

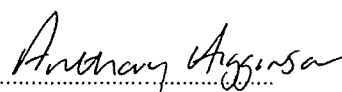
The notes form part of these financial statements

Bethel Christian Centre
(The Dream Centre)


Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	6	55,026	-	55,026	59,688
CURRENT ASSETS					
Debtors	7	7,065	-	7,065	6,004
Prepayments and accrued income		2,327	-	2,327	-
Cash at bank and in hand		240,722	900	241,622	225,668
		<u>250,114</u>	<u>900</u>	<u>251,014</u>	<u>231,672</u>
CREDITORS					
Amounts falling due within one year	8	(713)	-	(713)	(2,265)
NET CURRENT ASSETS		<u>249,401</u>	<u>900</u>	<u>250,301</u>	<u>229,407</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>304,427</u>	<u>900</u>	<u>305,327</u>	<u>289,095</u>
NET ASSETS		<u>304,427</u>	<u>900</u>	<u>305,327</u>	<u>289,095</u>
FUNDS					
Unrestricted funds	9			304,427	287,751
Restricted funds				900	1,344
TOTAL FUNDS				<u>305,327</u>	<u>289,095</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11.18.2021 and were signed on its behalf by:


A Higginson - Trustee


P Clark - Trustee


P A K Duffield - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Bethel Christian Centre
(The Dream Centre)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. INVESTMENT INCOME	31.3.21	31.3.20
	£	£
Deposit account interest	91	313
	<u> </u>	<u> </u>
3. TRUSTEES' REMUNERATION AND BENEFITS	31.3.21	31.3.20
	£	£
Trustees' salaries	21,357	21,055
Trustees' pension contributions to money purchase schemes	502	1,232
	<u> </u>	<u> </u>
	<u>21,859</u>	<u>22,287</u>

The above remuneration is in respect of Rev A Higginson in his role as minister of the church and not in his role as a member of the church council.

Rev A Higginson is not part of any meetings involving discussions or decisions regarding his remuneration or terms of employment.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Ministry	1	1
Administration	2	2
	<u> </u>	<u> </u>
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

5. INDEPENDENT EXAMINER'S REMUNERATION

During the year £540 was payable to the Independent Examiner for carrying out the independent examination of the accounts.

Bethel Christian Centre
(The Dream Centre)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2020	18,011	29,263	95,758	143,032
Additions	-	1,100	3,492	4,592
At 31 March 2021	<u>18,011</u>	<u>30,363</u>	<u>99,250</u>	<u>147,624</u>
DEPRECIATION				
At 1 April 2020	-	23,937	59,407	83,344
Charge for year	-	1,285	7,969	9,254
At 31 March 2021	<u>-</u>	<u>25,222</u>	<u>67,376</u>	<u>92,598</u>
NET BOOK VALUE				
At 31 March 2021	<u>18,011</u>	<u>5,141</u>	<u>31,874</u>	<u>55,026</u>
At 31 March 2020	<u>18,011</u>	<u>5,326</u>	<u>36,351</u>	<u>59,688</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Other debtors	4,323	6,004
Tax	2,742	-
	<u>7,065</u>	<u>6,004</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Other creditors	<u>713</u>	<u>2,265</u>

9. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	287,751	15,332	1,344	304,427
Restricted funds				
Restricted	1,344	900	(1,344)	900
TOTAL FUNDS	<u>289,095</u>	<u>16,232</u>	<u>-</u>	<u>305,327</u>

Bethel Christian Centre
(The Dream Centre)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

9. **MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	78,069	(62,737)	15,332
Restricted funds			
Restricted	1,100	(200)	900
TOTAL FUNDS	<u>79,169</u>	<u>(62,937)</u>	<u>16,232</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	256,737	31,014	287,751
Restricted funds			
Restricted	1,344	-	1,344
TOTAL FUNDS	<u>258,081</u>	<u>31,014</u>	<u>289,095</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,299	(83,285)	31,014
TOTAL FUNDS	<u>114,299</u>	<u>(83,285)</u>	<u>31,014</u>

Bethel Christian Centre
(The Dream Centre)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

9. **MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	256,737	46,346	1,344	304,427
Restricted funds				
Restricted	1,344	900	(1,344)	900
TOTAL FUNDS	<u>258,081</u>	<u>47,246</u>	<u>-</u>	<u>305,327</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	192,368	(146,022)	46,346
Restricted funds			
Restricted	1,100	(200)	900
TOTAL FUNDS	<u>193,468</u>	<u>(146,222)</u>	<u>47,246</u>

10. **RELATED PARTY DISCLOSURES**

Rev Anthony Higginson, a member of the church council, received wages and pension contributions totalling £21,858 (2020: £22,287) for his employment as minister and not in his role as a member of the church council.

Mrs Carol Higginson, wife of Rev Anthony Higginson, was employed by the church during the year and received wages of £4,160 (2020: £4,160).

During the year, £2,785 (2020: nil) was paid to a building maintenance business for various property repairs which was owned by Mr Ben Higginson, son of Rev Anthony Higginson.

Mrs Emma Duffield, wife of Mr Paul Duffield, was employed by the church during the year in an administrative role and received wages of £2,600 (2020: £2,600)

During the year, £1,695 (2020: nil) was paid to a website/graphic design business for goods and services which was owned by Mr Philip Clark, a member of the church council.

Mrs Andrea Clark, wife of Mr Philip Clark, was paid £1,240 (2020: nil) for administrative services in a self-employed capacity.

Bethel Christian Centre
(The Dream Centre)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
General gifts and donations	2,046	25,133
Offerings and tithes	62,612	66,585
Gift aid	12,723	11,961
Conference receipts	-	6,715
Sundry income	1,697	3,592
	<hr/>	<hr/>
	79,078	113,986
Investment income		
Deposit account interest	91	313
	<hr/>	<hr/>
Total incoming resources	79,169	114,299
EXPENDITURE		
Charitable activities		
Trustees' salaries	21,357	21,055
Trustees' pension contributions	502	1,232
Wages	6,760	7,235
Social security	(1,819)	1,823
Worship	733	200
Training	147	9,046
Gifts to other ministries	1,370	2,900
Outreach expenses	142	1,793
Youth and children work	332	290
Hospitality and pastoral care	1,796	2,583
	<hr/>	<hr/>
	31,320	48,157
Other		
Travel and motor expenses	(277)	479
Printing, stationery and advertising	2,189	285
Telephone and internet	2,528	1,511
Light and heat	5,324	10,844
Repairs and maintenance	4,466	7,534
Insurance	1,929	305
Professional fees	6,058	1,922
Sundry expenses	84	1,750
Bank charges	62	78
Depreciation of tangible fixed assets	9,254	10,420
	<hr/>	<hr/>
	31,617	35,128
	<hr/>	<hr/>
Total resources expended	62,937	83,285
	<hr/>	<hr/>
Net income	16,232	31,014
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements