

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)

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for the Year Ended 31 March 2021

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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
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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 on 11/8/2021 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		78,069	1,100	79,169	114,299
EXPENDITURE ON					
Charitable activities					
Charitable activities		31,120	200	31,320	48,157
Other		31,617	-	31,617	35,128
Total		62,737	200	62,937	83,285
NET INCOME		15,332	900	16,232	31,014
Transfers between funds	9	1,344	(1,344)	-	-
Net movement in funds		16,676	(444)	16,232	31,014
RECONCILIATION OF FUNDS					
Total funds brought forward		287,751	1,344	289,095	258,081
TOTAL FUNDS CARRIED FORWARD		304,427	900	305,327	289,095

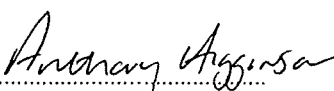
The notes form part of these financial statements

Bethel Christian Centre
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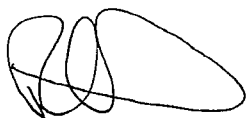
Balance Sheet
31 March 2021

	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	9				
Unrestricted funds				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>91</u>	<u>313</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>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>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.

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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	18,011	30,363	99,250	147,624
DEPRECIATION				
At 1 April 2020	-	23,937	59,407	83,344
Charge for year	-	1,285	7,969	9,254
At 31 March 2021	-	25,222	67,376	92,598
NET BOOK VALUE				
At 31 March 2021	18,011	5,141	31,874	55,026
At 31 March 2020	18,011	5,326	36,351	59,688

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
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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
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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.

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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/> 79,078	<hr/> 113,986
Investment income		
Deposit account interest	91	313
	<hr/> 79,169	<hr/> 114,299
Total incoming resources		
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/> 31,320	<hr/> 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/> 31,617	<hr/> 35,128
Total resources expended	<hr/> 62,937	<hr/> 83,285
Net income	<hr/> <hr/> 16,232	<hr/> <hr/> 31,014

This page does not form part of the statutory financial statements