

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)

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for the Year Ended 31 March 2022

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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

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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		71,688	665	72,353	79,078
Investment income	2	38	-	38	91
<b>Total</b>		<u>71,726</u>	<u>665</u>	<u>72,391</u>	<u>79,169</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Ministry and mission		40,796	377	41,173	31,320
Other		<u>31,780</u>	<u>-</u>	<u>31,780</u>	<u>31,617</u>
<b>Total</b>		<u>72,576</u>	<u>377</u>	<u>72,953</u>	<u>62,937</u>
<b>NET INCOME/(EXPENDITURE)</b>		(850)	288	(562)	16,232
<b>Transfers between funds</b>	9	<u>(1,263)</u>	<u>1,263</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(2,113)	1,551	(562)	16,232
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		304,427	900	305,327	289,095
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	6	52,918	-	52,918	55,026
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(793)	-	(793)	(713)
<b>NET CURRENT ASSETS</b>		<u>249,396</u>	<u>2,451</u>	<u>251,847</u>	<u>250,301</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>302,314</u>	<u>2,451</u>	<u>304,765</u>	<u>305,327</u>
<b>NET ASSETS</b>		<u>302,314</u>	<u>2,451</u>	<u>304,765</u>	<u>305,327</u>
<b>FUNDS</b>	9				
Unrestricted funds				302,314	304,427
Restricted funds				2,451	900
<b>TOTAL FUNDS</b>				<u>304,765</u>	<u>305,327</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  
Anthony Higginson (Dec 6, 2022 10:59 GMT)  
.....  
A Higginson - Trustee

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

Paul Duffield  
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>
	22,998	21,859
	<u>      </u>	<u>      </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>
	3	3
	<u>      </u>	<u>      </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 £
<b>COST</b>				
At 1 April 2021	18,011	30,363	99,249	147,623
Additions	-	2,787	3,833	6,620
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	18,011	33,150	103,082	154,243
	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>				
At 1 April 2021	-	25,222	67,375	92,597
Charge for year	-	1,586	7,142	8,728
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	-	26,808	74,517	101,325
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 31 March 2022	18,011	6,342	28,565	52,918
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	18,011	5,141	31,874	55,026
	<hr/>	<hr/>	<hr/>	<hr/>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22 £	31.3.21 £
Other debtors	2,469	4,323
Tax	-	2,742
	<hr/>	<hr/>
	2,469	7,065
	<hr/>	<hr/>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22 £	31.3.21 £
Other creditors	793	713
	<hr/>	<hr/>

**9. MOVEMENT IN FUNDS**

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

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

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	71,726	(72,576)	(850)
<b>Restricted funds</b>			
Restricted fund	665	(377)	288
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	287,751	15,332	1,344	304,427
<b>Restricted funds</b>				
Restricted fund	1,344	900	(1,344)	900
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	78,069	(62,737)	15,332
<b>Restricted funds</b>			
Restricted fund	1,100	(200)	900
<b>TOTAL FUNDS</b>	<u>79,169</u>	<u>(62,937)</u>	<u>16,232</u>

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

**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 £
<b>Unrestricted funds</b>				
General fund	287,751	14,482	81	302,314
<b>Restricted funds</b>				
Restricted fund	1,344	1,188	(81)	2,451
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	149,795	(135,313)	14,482
<b>Restricted funds</b>			
Restricted fund	1,765	(577)	1,188
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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/> 72,353	<hr/> 79,078
<b>Investment income</b>		
Deposit account interest	38	91
	<hr/> 72,391	<hr/> 79,169
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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/> 41,173	<hr/> 31,320
<b>Other</b>		
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/> 31,780	<hr/> 31,617
Total resources expended	<hr/> 72,953	<hr/> 62,937
<b>Net (expenditure)/income</b>	<hr/> (562)	<hr/> 16,232

This page does not form part of the statutory financial statements