

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

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

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

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><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
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
		303,791	2,451	306,242	292,518
CREDITORS					
Amounts falling due within one year	8	(1,495)	-	(1,495)	(1,206)
NET CURRENT ASSETS		302,296	2,451	304,747	291,312
TOTAL ASSETS LESS CURRENT LIABILITIES		343,105	2,451	345,556	337,617
NET ASSETS		343,105	2,451	345,556	337,617


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


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


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


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.

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
	<u>5,880</u>	<u>1,743</u>

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.

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

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/>

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

9. 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
TOTAL FUNDS	337,617	7,939	345,556

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
TOTAL FUNDS	107,862	(99,923)	7,939

Comparatives for 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			
Urgent needs fund	2,451	-	2,451
TOTAL FUNDS	304,765	32,852	337,617

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
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>