

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)

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for the Year Ended 31 March 2025

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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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		99,428	-	99,428	101,982
Investment income	2	6,849	-	6,849	5,880
<b>Total</b>		<u>106,277</u>	<u>-</u>	<u>106,277</u>	<u>107,862</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Ministry and mission		44,199	-	44,199	38,768
Other		31,857	-	31,857	61,155
<b>Total</b>		<u>76,056</u>	<u>-</u>	<u>76,056</u>	<u>99,923</u>
<b>NET INCOME</b>		30,221	-	30,221	7,939
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		343,105	2,451	345,556	337,617
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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  
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	37,075	-	37,075	40,809
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(1,952)	-	(1,952)	(1,495)
<b>NET CURRENT ASSETS</b>		<u>336,251</u>	<u>2,451</u>	<u>338,702</u>	<u>304,747</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>373,326</u>	<u>2,451</u>	<u>375,777</u>	<u>345,556</u>
<b>NET ASSETS</b>		<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**

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Unrestricted funds	373,326	343,105
Restricted funds	2,451	2,451
<b>TOTAL FUNDS</b>	<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

Paul Duffield (Jan 20, 2026 07:35:51 GMT)

P A K Duffield - Trustee

Thembi Songo

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.

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
	<u>        </u>	<u>        </u>

**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>        </u>	<u>        </u>
	24,389	24,389
	<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 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>        </u>	<u>        </u>
	3	3
	<u>        </u>	<u>        </u>

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

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

**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 £
<b>COST</b>				
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/>
<b>DEPRECIATION</b>				
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/>
<b>NET BOOK VALUE</b>				
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/>

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 £
<b>Unrestricted funds</b>			
General fund	343,105	30,221	373,326
<b>Restricted funds</b>			
Urgent needs fund	2,451	-	2,451
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	106,277	(76,056)	30,221
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	335,166	7,939	343,105
<b>Restricted funds</b>			
Urgent needs fund	2,451	-	2,451
<b>TOTAL FUNDS</b>	<u>337,617</u>	<u>7,939</u>	<u>345,556</u>

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

**9. MOVEMENT IN FUNDS - continued**

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	107,862	(99,923)	7,939
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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
<b>Investment income</b>		
Deposit account interest	6,849	5,880
	<hr/>	<hr/>
<b>Total incoming resources</b>	106,277	107,862
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
<b>Other</b>		
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
<b>Net income</b>	<b>30,221</b>	<b>7,939</b>

This page does not form part of the statutory financial statements