

BETHEL COMMUNITY CHURCH

England & Wales - Charity number 1052657

Details

Other names BETHEL CHURCH - ROYSTON

Status Registered

Legal form Other

Registered 1996-02-03

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

Contact

Address Bethel Community Church
Royston Lane
Royston
Barnsley
S71 4NJ

Phone 01226723298

Email info@roystonbethel.com

Website www.roystonbethel.com

Activities

Objects: (A) TO ADVANCE THE CHRISTIAN FAITH IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT; (B) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME THINK FIT; AND (C) TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT.

Activities: 1. Place of worship2. Children's activities3. Youth club and other youth activities4. Community help

Classification

- **How:** Makes Grants To Organisations, Provides Services, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE BARNSLEY
- Barnsley
- City Of Wakefield
- Doncaster
- Rotherham
- Sheffield City

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £452,894 | £330,543 | - | - |
| 2023-12-31 | £377,260 | £241,764 | - | - |
| 2022-12-31 | £264,233 | £186,529 | - | - |
| 2021-12-31 | £220,167 | £163,564 | - | - |
| 2020-12-31 | £196,923 | £162,787 | - | - |

Trustees

| Name | Role | Appointed |
|-----------------------------|-------|------------|
| Rev DAVID JONES | Chair | 2011-06-15 |
| ALAN BARTRAM | | |
| Joseph Benjamin Jones | | 2025-07-10 |
| LEE CAWSTON | | 2015-02-12 |
| REVEREND JOHN EDWARD MORGAN | | |
| Steven Nathan Senior | | 2025-07-10 |
| WAYNE GODRIDGE | | 2015-02-12 |

BETHEL COMMUNITY CHURCH

England & Wales - Charity number 1052657

Accounts

Bethel Community Church

Report and Financial Statements

Year ended 31 December 2024

Charity no: 1052657

Bethel Community Church
Year ended 31 December 2024

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Bethel Community Church
Year ended 31 December 2024

Legal and administrative information

Charity trustees

J E Morgan
A Bartram
Dr M K Limb
L A Cawston
W Godridge
D Jones, Chairman & Secretary

Custodian trustees

D Jones
J E Morgan
Dr M K Limb
A Bartram

Principal address

Royston Lane
Royston
Barnsley
South Yorkshire
S71 4NJ

Bankers

H S B C
5 Market Hill
Barnsley
South Yorkshire

Solicitors

Bury & Walkers
Regent Street
Barnsley
South Yorkshire

Independent Examiner

D Edwards-Brown
D Edwards-Brown & Co Ltd
DEB House
19 Middlewoods Way
Wharncliffe Business Park
Carlton
Barnsley
South Yorkshire

Bethel Community Church

Report of the trustees for the year ended 31 December 2024

The trustees present their report together with the financial statements of the charity for the year ended 31 December 2023. Legal and administrative information are set out on page 2 and forms part of this report.

Constitution and objects

Bethel Community Church is currently constituted under a trust deed and constitution adopted 7th July 2016. and is a registered charity no 1052657. Its principal office is located at Royston Lane, Royston, Barnsley, S71 4NJ.

The objects of the charity are as follows:-

To advance the Christian faith in accordance with the Statement of Faith in such ways and such parts of the United Kingdom or the world as the Church Council from time to time may think fit;

To relieve sickness and financial hardship and promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time may think fit;

To advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.

Appointment of trustees

Trustees are appointed by the board of trustees.

Aims and Purposes

Bethel Community Church exists to advance the Christian faith and education in the United Kingdom and the world, for the benefit of the public, under the direction of the Church Council. It also aims to benefit the public by relieving financial hardship and the provision of funds and services, to disadvantaged people throughout the world.

When planning our activities for the year, the Church Council have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement on religion. In particular, we try to enable ordinary people to live out their faith as part of our church community.

Objectives and Activities

The Church Council is committed to enabling Church members and members of the public, to engage in church activities and partake in the worship and other services carried out by the Church. The Church services put into practice these benefits by providing regular Bible study, prayer, praise, music, fellowship and worship services as well as Sunday communion meetings, weddings, baptisms, infant dedications and funerals, all of which are open to members of the public.

Other Church activities include weekly youth meetings, children's church and creche for infants, and toddlers. Meetings for more elderly people are also facilitated by the church. All these services are supplied to meet specific age groups and provide benefits tailored to cater for the needs of each group.

Online video services are also provided, free of charge, to benefit Church members and the general public who cannot attend the Church building in person.

Performance

Performance in 2024 saw a continuation of general church activities as in previous years.

Some services continued to be placed 'online' during the year to enable people to worship in their own homes.

Mid-week prayer meetings continued every week, where everyone was welcome to meet together to give prayer, praise and worship to God. Average attendance was between 40-50 people.

Youth meetings continued on Friday evening and were open to all members of the community. Trips and special mid-week events were also arranged for the young people throughout the year.

Schools' ministry took place during the year in some local schools.

To help local children, the church building was used by some schools for harvest festivals and Christmas events at the end of the year. An open 'Minecraft day' for all children in the community also took place several times during the year.

The Saturday morning 'School of Prophecy' continued. Guest ministers from overseas provided Bible teaching to about 50 people. Visitors from other churches also attended these meetings.

Bethel Community Church

Report of the trustees for the year ended 31 December 2024 (continued)

A special celebration weekend took place in September to celebrate the 100 year anniversary of the church. The event was open to all members of the community and special guests were invited to be the speakers at the weekend meetings.

Afternoon Tea continued each month of the year. This fellowship gathering was to help more aged people to attend social gatherings and catered to a more elderly age group. A monthly lunch with social activities, was provided for them in the church building, free of charge. A special Christmas trip to a local restaurant and summer coach trip, with meals provided was also facilitated by the church. All costs for this ministry were paid by the church with about 40 elderly people attending these gatherings.

Special meetings were put on for Christian festivals such as Christmas and Easter.

The annual AGM was held in October, where the activities of the church were explained, and full financial accounts were made available to members of the church. Any questions from members of the church were answered.

Bride ministries continued to distribute books throughout the world during the year. Ministry and Missions activity was supplied and supported throughout the world.

The buildings and facilities at Station Road and Royston Lane continued to be maintained and upgraded throughout the year.

A new roof was installed at the Station Road building and a considerable amount of refurbishment took place at the property once the roof was installed.

The land to the rear of Royston Lane building was purchased by the church during 2024. This would enable the church to facilitate the installation of more car parking spaces required by the continued growth of the church. It would also help to stop the trespassing, anti-social activity and the abuse of church land by other parties.

Several gardening days were arranged so that the newly purchased land could be cleaned up and made tidy.

Funerals and weddings continued to take place throughout the year.

Financial income continued to increase through growth in church attendance, online giving and bank standing orders.

Financial assistance to overseas missions and other ministries has continued to be provided by the church, as detailed in the financial report. Extra financial aid to help poor communities in other parts of the world, was distributed through trusted global contacts.

Overall, the church has continued to grow and to fulfil its ministries of worship to God and service to others.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level sufficient to cover anticipated short-term requirements.

Investment policy

It is the policy of the charity to invest on a short-term basis with H S B C and Kingdom Bank Ltd

Grant making policy

The charity trustees are responsible for making donations in pursuit of the objects of the charity.

Risk management

The Church council review major risks and systems are established to minimise those risks.

The trustees have had regard to the Charity Commissions guidance on public benefit

Approved by the trustees and signed on their behalf on 10th July 2025 by:

D Jones, Chairman


.....

Independent Examiners Report to the Trustees of Bethel Community Church

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 2 to 11.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- ♦ examine the accounts under section 145 of the Charities Act;
- ♦ to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Charities Act; and
- ♦ to state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiners statement

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that in any material respect the requirements

- ♦ to keep accounting records in accordance with section 130 of the Charities Act; and
 - ♦ to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D Edwards-Brown
B.A, F.C.A., A.T.I.I., F.S.F.A., A.I.F.P.
DEB House
19 Middlewoods Way
Wharncliffe Business Park
Carlton
Barnsley
South Yorkshire

.....

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2024

| | Notes | 2024 £ | 2023 £ |
|---|-------|-----------|-----------|
| Incoming resources | | | |
| Donations, legacies and similar incoming resources | 2 | 394,359 | 333,503 |
| Income from activities in furtherance of charitable objects | 3 | 38,319 | 35,996 |
| Investment income | 4 | 19,443 | 6,766 |
| Other incoming resources | 5 | 773 | 995 |
| Total incoming resources | | 452,894 | 377,260 |
| Resources expended | | | |
| Grants and donations payable | 7 | 61,390 | 38,900 |
| Support costs | 9 | 258,161 | 192,381 |
| Management and administration | 10 | 10,992 | 10,483 |
| Total resources expended | | 330,543 | 241,764 |
| Net income for the year | | 122,351 | 135,496 |
| Gains on revaluation of freehold property | | - | 310,000 |
| Net movement in funds | | 122,351 | 445,496 |
| Total funds brought forward | | 1,301,539 | 856,043 |
| Total funds carried forward | | 1,423,890 | 1,301,539 |

**All funds are unrestricted funds which can be used in accordance with the charitable objects.
There are no restricted or endowment funds.**

Bethel Community Church

Balance Sheet at 31 December 2024

| | Notes | 2024 £ | 2023 £ |
|--|-------|-----------|-----------|
| Fixed assets | | | |
| Tangible assets | 12 | 794,176 | 690,000 |
| | | 794,176 | 690,000 |
| Current assets | | | |
| Debtors | 13 | 4,037 | 3,910 |
| Cash at bank and in hand | | 630,156 | 611,924 |
| | | 634,193 | 615,834 |
| Creditors: amounts falling due within one year | 14 | 4,479 | 4,295 |
| Net current assets | | 629,714 | 611,539 |
| Total assets less current liabilities | | 1,423,890 | 1,301,539 |
| Funds | | | |
| Unrestricted funds | 16 | 1,423,890 | 1,301,539 |
| Total funds | | 1,423,890 | 1,301,539 |

Approved by the trustees on 10th July 2025 and signed on its behalf by



DAVID JONES



WAYNE GOODRIDGE

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2024

1. Accounting policies

(a) Basis of accounting

The accounts have been prepared under the historical cost convention as modified by the revaluation of investment assets and tangible fixed assets. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP). The accounts were also prepared in accordance with applicable charity and company law in the jurisdiction of registration.

(b) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income from tax claims are included on the SOFA at the same time as the gift to which they relate.

(c) Investment income

Investment income is included in the accounts when receivable.

(d) Resources expended

Resources expended are included in the SOFA on an accruals basis, inclusive of any VAT which cannot be recovered.

(e) Tangible fixed assets and depreciation

The freehold land and buildings are periodically revalued. Depreciation is not charged on freehold land and buildings as the revalued amounts are expected to increase over time. Additionally, the properties are kept in a high state of repair.

(f) Funds accounting

The charity only has unrestricted funds which can be used in accordance with the charitable objects at the discretion of the trustees.

2. Donations, legacies & similar income

| | 2024 | 2023 |
|---------------------------|----------------|----------------|
| | £ | £ |
| Healing Train donations | 17,780 | 5,460 |
| Donations online ministry | 25,221 | 54,778 |
| Tithes & offerings | 299,567 | 225,246 |
| Gift aid tax refunds | 51,791 | 48,019 |
| | <u>394,359</u> | <u>333,503</u> |

3. Income from activities in furtherance of charitable objects

| | 2024 | 2023 |
|-----------------------------------|---------------|---------------|
| | £ | £ |
| Bride Ministries | 37,454 | 35,059 |
| Youth income (including tuckshop) | 865 | 937 |
| | <u>38,319</u> | <u>35,996</u> |

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2024

| | | |
|-----------------------------|---------------|--------------|
| 4. Investment income | 2024 | 2023 |
| | £ | £ |
| Bank account interest | <u>19,443</u> | <u>6,766</u> |

| | | |
|------------------------|-------------|-------------|
| 5. Other Income | 2024 | 2023 |
| | £ | £ |
| Sundry Income | <u>773</u> | <u>995</u> |
| | <u>773</u> | <u>995</u> |

6. Pension costs

The Church operates a defined contribution pension scheme in respect of one of the trustees. The cost to the church for the year was £7,027 (2023 - £6,290). At 31st December 2024 there were no prepaid or outstanding contributions (2023 - £nil). Additionally the Church operates a defined contribution pension scheme in respect of the employees. The cost to the church for the year was £2,787 (2023 - £2,323). At 31st December 2024 there were no prepaid or outstanding contributions (2023 - £nil).

The number of trustees to whom retirement benefits were accruing was as follows

| | | |
|------------------------|-------------|-------------|
| | 2024 | 2023 |
| Money purchase schemes | <u>1</u> | <u>1</u> |

| | | |
|---|---------------|---------------|
| 7. Grants payable | 2024 | 2023 |
| | £ | £ |
| All grants were made to institutions and consisted: | | |
| Compassion International - 12 grants (2023 - 12 grants) | 600 | 600 |
| Philip Asamoah - 3 grant (2023 - 1 grant) | 1,200 | 1,000 |
| Columbia Childcare - 12 grants (2023 - 12 grants) | 1,800 | 1,800 |
| Columbia Pastors - 12 grants (2023 - 12 grants) | 1,440 | 1,440 |
| Healing Train Foundation/Investors For Change - 19 grants (2023 - 19 grants) | 22,250 | 12,170 |
| Ghana Peniel Prayer Ministry - 14 grants (2023 - 13 grants) | 16,500 | 11,200 |
| Hollybush Christian Fellowship - 0 grants (2023 - 1 grants) | - | 2,000 |
| UCB - 12 grants (2023 - 12 grants) | 600 | 600 |
| P Frimpong Manso - 1 grant (2023 - 0 grants) | 2,000 | - |
| One for Israel - 2 grants (2023 - 0 grants) | 5,000 | - |
| Rise For Christ In Mission - 1 grant (2023 - 0 grants) | 2,000 | - |
| Ratnam Paul South India - 2 grants (2023 - 1 grant) | 8,000 | 3,000 |
| Mission Conference USA Donation - 0 grants (2023 - 1 grant) | - | 5,000 |
| Other grants - 0 grants (2023 - 3 grants) | - | 90 |
| | <u>61,390</u> | <u>38,900</u> |

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2024

9. Support Costs

| | 2024 | 2023 |
|---|---------|---------|
| | £ | £ |
| Building/Electrical work | 12,484 | 11,435 |
| Roof repairs | 49,224 | - |
| Seniors afternoon tea | 2,512 | 2,222 |
| Car/travelling expenses | 508 | 951 |
| Cleaning & caretakers | 4,194 | 3,549 |
| Insurance | 2,460 | 2,366 |
| Light, heat & water | 11,672 | 7,980 |
| Church materials & provisions | 10,092 | 4,765 |
| Resident ministry wages | 86,315 | 79,851 |
| Visiting ministry | 15,000 | 8,000 |
| National Insurance costs | 3,961 | 3,085 |
| Gifts | - | 249 |
| Pension costs | 9,814 | 8,613 |
| Telephone | 1,819 | 1,499 |
| Hospitality costs | 6,006 | 3,899 |
| Music, Video & IT Equipment (incl server) | 6,904 | 18,138 |
| CCTV equipment | - | 4,691 |
| Other equipment purchases | 3,687 | - |
| Youth costs | 2,320 | 3,692 |
| Bookshop costs | 1,170 | 649 |
| Other Bride Ministries costs | 16,716 | 17,266 |
| Aradana TV Bride Ministries | 7,314 | 8,577 |
| Training costs | 2,340 | - |
| Health Insurance | 1,407 | - |
| Sundry expenses | 242 | 904 |
| | 258,161 | 192,381 |

10. Management & administration

| | 2024 | 2023 |
|------------------------------|--------|--------|
| | £ | £ |
| Administration wages | 6,969 | 6,600 |
| Independent examination fees | 2,160 | 2,040 |
| Legal fees | - | 1,046 |
| Bank charges | 1,863 | 797 |
| | 10,992 | 10,483 |

11. Staff costs

| | 2024 | 2023 |
|---|---------|---------|
| | £ | £ |
| Salaries | 97,478 | 90,000 |
| Social security costs | 3,961 | 3,085 |
| Pension costs | 9,814 | 8,613 |
| | 111,253 | 101,698 |
| Average number of employees during the year | 5 | 5 |

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2024

11. Staff costs (continued)

Staff salaries costs (including National insurance) of £94,470 and £6,969 are included within Support Costs and Management & Administration Costs respectively (2023- £86,485 and £6,600 respectively). Pension costs of £7,027 (2023 - £6,290) were paid into a defined contribution pension scheme, and health insurance premiums of £1,407 (2023 - £nil) were paid in respect of a trustee, Pastor D Jones, and are included within support costs. Gross remuneration, which has been agreed by the Board of Trustees, was paid for ministry work to Pastor J Morgan of £3,251 (2023 - £3,073), and D Jones £45,157 (2023 - £43,111), whilst trustees. No employee received remuneration amounting to more than £60,000 in either year.

12. Tangible fixed assets

| Valuation | Freehold Land & Buildings | | Total |
|----------------------------|---------------------------|----------------|----------------|
| | Station Road | Royston Lane | |
| At 1 January 2024 | 240,000 | 450,000 | 690,000 |
| Additions during year | - | 104,176 | 104,176 |
| At 31 December 2024 | 240,000 | 554,176 | 794,176 |

The freehold land & buildings were valued on 6th September 2024 by A Wilkinson, BSc (Hons) MRICS, with a retrospective valuation at 31st December 2023 being given. Depreciation is not charged as the premises are kept in a very high state of repair. The freehold land and buildings were previously valued on 27th March 2013 and 8th March 2001. Details regarding the historical cost are not available.

13. Debtors

| | 2024 | 2023 |
|----------------------|--------------|--------------|
| | £ | £ |
| Gift aid tax refunds | 4,037 | 3,910 |
| | 4,037 | 3,910 |

14. Creditors: Amounts falling due within one year

| | 2024 | 2023 |
|------------------|--------------|--------------|
| | £ | £ |
| PAYE creditor | 2,319 | 2,255 |
| Accrued expenses | 2,160 | 2,040 |
| | 4,479 | 4,295 |

15. Funds

All funds are unrestricted funds which the trustees are free to use in accordance with the charitable objects.

16. Related Party Transactions

Details of remuneration and reimbursed expenses paid to Trustees are included in note 11. There were no other transactions with any related parties.

BETHEL COMMUNITY CHURCH

England & Wales - Charity number 1052657

Accounts

Bethel Community Church

Report and Financial Statements

Year ended 31 December 2023

Charity no: 1052657

Bethel Community Church
Year ended 31 December 2023

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Bethel Community Church
Year ended 31 December 2023

Legal and administrative information

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A Bartram
Dr M K Limb
L A Cawston
W Godridge
D Jones, Chairman & Secretary

Custodian trustees

D Jones
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Bethel Community Church

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Schools' ministry took place during the year in some local schools.

To help local children, the church building was used by some schools for harvest festivals and Christmas events at the end of the year. An open 'Minecraft day' for all children in the community also took place several times during the year.

The Saturday morning 'School of Prophecy' resumed after the covid lockdown. Guest ministers from overseas provided Bible teaching to about 50 people. Visitors from other churches also attended these meetings.

Bethel Community Church

Report of the trustees for the year ended 31 December 2023 (continued)

The annual Church camping trip took place in the summer. About 70 church members attended the family camp at Hollybush Christian Fellowship in North Yorkshire. Open to all, the church helped this holiday by providing financial support to the camp hosts.

Afternoon Tea continued each month of the year. This fellowship gathering was to help more aged people to attend social gatherings and catered to a more elderly age group. A monthly lunch with social activities, was provided for them in the church building, free of charge. A special Christmas trip to a local restaurant and summer coach trip, with meals provided was also facilitated by the church. All costs for this ministry were paid by the church with about 40 elderly people attending these gatherings.

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The buildings and facilities at Station Road and Royston Lane continued to be maintained and upgraded throughout the year.

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Financial assistance to overseas missions and other ministries has continued to be provided by the church, as detailed in the financial report. Extra financial aid to help poor communities in other parts of the world, was distributed through trusted global contacts.

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Risk management

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The trustees have had regard to the Charity Commissions guidance on public benefit

Approved by the trustees and signed on their behalf on th 12 Sept 2024 by:

D Jones, Chairman


.....

Independent Examiners Report to the Trustees of Bethel Community Church

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 2 to 11.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- ♦ examine the accounts under section 145 of the Charities Act;
- ♦ to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Charities Act; and
- ♦ to state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiners statement

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that in any material respect the requirements

- ♦ to keep accounting records in accordance with section 130 of the Charities Act; and
 - ♦ to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D Edwards-Brown
B.A, F.C.A., A.T.I.I., F.S.F.A., A.I.F.P.
DEB House
19 Middlewoods Way
Wharnccliffe Business Park
Carlton
Barnsley
South Yorkshire

29th August 2024

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2023

| | Notes | 2023 £ | 2022 £ |
|---|-------|-----------|-----------|
| Incoming resources | | | |
| Donations, legacies and similar incoming resources | 2 | 333,503 | 241,211 |
| Income from activities in furtherance of charitable objects | 3 | 35,996 | 21,385 |
| Investment income | 4 | 6,766 | 165 |
| Other incoming resources | 5 | 995 | 1,472 |
| Total incoming resources | | 377,260 | 264,233 |
| Resources expended | | | |
| Grants and donations payable | 7 | 38,900 | 38,394 |
| Support costs | 9 | 192,381 | 139,482 |
| Management and administration | 10 | 10,483 | 8,653 |
| Total resources expended | | 241,764 | 186,529 |
| Net income for the year | | 135,496 | 77,704 |
| Gains on revaluation of freehold property | | 310,000 | - |
| Net movement in funds | | 445,496 | 77,704 |
| Total funds brought forward | | 856,043 | 778,339 |
| Total funds carried forward | | 1,301,539 | 856,043 |

All funds are unrestricted funds which can be used in accordance with the charitable objects. There are no restricted or endowment funds.

Bethel Community Church

Balance Sheet at 31 December 2023

| | Notes | 2023 £ | 2022 £ |
|--|-------|-----------|-----------|
| Fixed assets | | | |
| Tangible assets | 12 | 690,000 | 380,000 |
| | | 690,000 | 380,000 |
| Current assets | | | |
| Debtors | 13 | 3,910 | 2,892 |
| Cash at bank and in hand | | 611,924 | 476,950 |
| | | 615,834 | 479,842 |
| Creditors: amounts falling due within one year | 14 | 4,295 | 3,799 |
| | | 611,539 | 476,043 |
| Net current assets | | 611,539 | 476,043 |
| Total assets less current liabilities | | 1,301,539 | 856,043 |
| Funds | | | |
| Unrestricted funds | 16 | 1,301,539 | 856,043 |
| Total funds | | 1,301,539 | 856,043 |

Approved by the trustees on 12th Sept 2024 and signed on its behalf by



Wayne Godridge



Lee Cawston

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2023

1. Accounting policies

(a) Basis of accounting

The accounts have been prepared under the historical cost convention as modified by the revaluation of investment assets and tangible fixed assets. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP). The accounts were also prepared in accordance with applicable charity and company law in the jurisdiction of registration.

(b) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income from tax claims are included on the SOFA at the same time as the gift to which they relate.

(c) Investment income

Investment income is included in the accounts when receivable.

(d) Resources expended

Resources expended are included in the SOFA on an accruals basis, inclusive of any VAT which cannot be recovered.

(e) Tangible fixed assets and depreciation

The freehold land and buildings are periodically revalued. Depreciation is not charged on freehold land and buildings as the revalued amounts are expected to increase over time. Additionally, the properties are kept in a high state of repair.

(f) Funds accounting

The charity only has unrestricted funds which can be used in accordance with the charitable objects at the discretion of the trustees.

2. Donations, legacies & similar income

| | 2023 | 2022 |
|---------------------------|---------|---------|
| | £ | £ |
| Specific offerings | - | 8,293 |
| Healing Train donations | 5,460 | 4,253 |
| Donations online ministry | 54,778 | 13,455 |
| Tithes & offerings | 225,246 | 177,226 |
| Gift aid tax refunds | 48,019 | 37,984 |
| | 333,503 | 241,211 |

3. Income from activities in furtherance of charitable objects

| | 2023 | 2022 |
|-----------------------------------|--------|--------|
| Bride Ministries | 35,059 | 20,636 |
| Youth income (including tuckshop) | 937 | 749 |
| | 35,996 | 21,385 |

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2023

| 4. Investment income | 2023 | 2022 |
|-----------------------|-------|------|
| | £ | £ |
| Bank account interest | 6,766 | 165 |

| 5. Other Income | 2023 | 2022 |
|-----------------|------|-------|
| | £ | £ |
| Sundry Income | 995 | 1,472 |

6. Pension costs

The Church operates a defined contribution pension scheme in respect of one of the trustees. The cost to the church for the year was £6,290 (2022 - £4,381). At 31st December 2023 there were no prepaid or outstanding contributions (2022 - £nil). Additionally the Church operates a defined contribution pension scheme in respect of the employees. The cost to the church for the year was £2323 (2022 - £608). At 31st December 2023 there were no prepaid or outstanding contributions (2022 - £nil).

The number of trustees to whom retirement benefits were accruing was as follows

| | 2023 | 2022 |
|------------------------|------|------|
| Money purchase schemes | 1 | 1 |

| 7. Grants payable | 2023 | 2022 |
|--|--------|--------|
| | £ | £ |
| All grants were made to institutions and consisted: | | |
| Compassion International - 12 grants (2022 - 12 grants) | 600 | 600 |
| Philip Asamoah Love - 1 grant (2022 - 1 grant) | 1,000 | 500 |
| Columbia Childcare - 12 grants (2022 - 12 grants) | 1,800 | 1,800 |
| Columbia Pastors - 12 grants (2022 - 12 grants) | 1,440 | 1,440 |
| One By One - 0 grant (2022 - 1 grants) | - | 200 |
| Healing Train Foundation - 19 grants (2022 - 15 grants) | 12,170 | 7,153 |
| Peniel Prayer Ministry - 13 grants (2022 - 12 grants) | 11,200 | 1,200 |
| Hollybush Christian Fellowship - 1 grant (2022 - 1 grants) | 2,000 | 5,000 |
| New Life Ukranian Refugees - 0 grants (2022 - 1 grant) | - | 10,001 |
| Oasis of Hope Foundation - 0 grants (2022 - 1 grants) | - | 536 |
| UCB - 12 grants (2022 - 12 grants) | 600 | 575 |
| One for Israel - 0 grants (2022 - 2 grants) | - | 4,389 |
| Heritage Fellowship - 0 grants (2022 - 1 grant) | - | 5,000 |
| South India Ratnam - 1 grant (2022 - 0 grants) | 3,000 | - |
| Mission Conference USA Donation - 1 grant (2022 - 0 grants) | 5,000 | - |
| Other grants - 3 grants (2022 - 0 grants) | 90 | - |
| | 38,900 | 38,394 |

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2023

9. Support Costs

| | 2023 | 2022 |
|---|---------|---------|
| | £ | £ |
| Building/Electrical work | 11,435 | 2,300 |
| Roof repairs | - | 6,650 |
| Seniors afternoon tea | 2,222 | 2,327 |
| Car/travelling expenses | 951 | 426 |
| Cleaning & caretakers | 3,549 | 3,089 |
| Insurance | 2,366 | 2,142 |
| Light, heat & water | 7,980 | 8,478 |
| Church materials & provisions | 4,765 | 5,016 |
| Resident ministry wages | 79,851 | 73,562 |
| Visiting ministry | 8,000 | 2,450 |
| National Insurance costs | 3,085 | 2,643 |
| Gifts | 249 | - |
| Pension costs | 8,613 | 4,989 |
| Telephone | 1,499 | 1,210 |
| Hospitality costs | 3,899 | 1,843 |
| Music, Video & IT Equipment (incl server) | 18,138 | 6,367 |
| CCTV equipment | 4,691 | - |
| Other equipment purchases | - | 390 |
| Youth costs | 3,692 | 1,392 |
| Bookshop costs | 649 | 542 |
| Other Bride Ministries costs | 17,266 | 12,984 |
| Aradana TV Bride Ministries | 8,577 | - |
| Sundry expenses | 904 | 682 |
| | 192,381 | 139,482 |

10. Management & administration

| | 2023 | 2022 |
|------------------------------|--------|-------|
| | £ | £ |
| Administration wages | 6,600 | 6,163 |
| Independent examination fees | 2,040 | 1,890 |
| Legal fees | 1,046 | - |
| Bank charges | 797 | 600 |
| | 10,483 | 8,653 |

11. Staff costs

| | 2023 | 2022 |
|---|---------|--------|
| | £ | £ |
| Salaries | 90,080 | 82,814 |
| Social security costs | 4,685 | 2,643 |
| Pension costs | 8,613 | 4,989 |
| | 103,378 | 90,446 |
| Average number of employees during the year | 5 | 5 |

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2023

11. Staff costs (continued)

Staff salaries costs (including National insurance) of £86,565 and £6,600 are included within Support Costs and Management & Administration Costs respectively (2022- £79,294 and £6,163 respectively). Pension costs of £6,290 (2022 - £4,498) were paid into a defined contribution pension scheme in respect of a trustee, Pastor D Jones, and is included within support costs.

Gross remuneration, which has been agreed by the Board of Trustees, was paid for ministry work to Pastor J Morgan of £3,073 (2022 - £2,887), and D Jones £43,111 (2022 - £41,657), whilst trustees. No employee received remuneration amounting to more than £60,000 in either year.

| Valuation | Freehold Land & Buildings | | Total |
|----------------------------|---------------------------|----------------|----------------|
| | Station Road | Royston Lane | |
| | £ | £ | £ |
| At 1 January 2023 | 160,000 | 220,000 | 380,000 |
| Surplus on Revaluation | 80,000 | 230,000 | 310,000 |
| At 31 December 2023 | <u>240,000</u> | <u>450,000</u> | <u>690,000</u> |

The freehold land & buildings were valued on 6th September 2024 by A Wilkinson, BSc (Hons) MRICS. A retrospective valuation at 31st December 2023 was provided. Depreciation is not charged as the premises are kept in a very high state of repair. The freehold land and buildings were previously valued on 27th March 2013 and 8th March 2001. Details regarding the historical cost are not available.

13. Debtors

| | 2023 | 2022 |
|----------------------|--------------|--------------|
| | £ | £ |
| Gift aid tax refunds | 3,910 | 2,892 |
| | <u>3,910</u> | <u>2,892</u> |

14. Creditors: Amounts falling due within one year

| | 2023 | 2022 |
|------------------|--------------|--------------|
| | £ | £ |
| PAYE creditor | 2,255 | 1,909 |
| Accrued expenses | 2,040 | 1,890 |
| | <u>4,295</u> | <u>3,799</u> |

15. Funds

All funds are unrestricted funds which the trustees are free to use in accordance with the charitable objects.

16. Related Party Transactions

Details of remuneration and reimbursed expenses paid to Trustees are included in note 11. There were no other transactions with any related parties.

BETHEL COMMUNITY CHURCH

England & Wales - Charity number 1052657

Accounts

Bethel Community Church

Report and Financial Statements

Year ended 31 December 2022

Charity no: 1052657

Bethel Community Church
Year ended 31 December 2022

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| Statement of financial activities | 6 |
| Balance sheet | 7 |
| Notes forming part of the financial statements | 8 |

Bethel Community Church
Year ended 31 December 2022

Legal and administrative information

Charity trustees

J E Morgan
A Bartram
Dr M K Limb
L A Cawston
W Godridge
D Jones, Chairman & Secretary

Custodian trustees

D Jones
J E Morgan
Dr M K Limb
A Bartram

Principal address

Royston Lane
Royston
Barnsley
South Yorkshire
S71 4NJ

Bankers

H S B C
5 Market Hill
Barnsley
South Yorkshire

Solicitors

Bury & Walkers
Regent Street
Barnsley
South Yorkshire

Independent Examiner

D Edwards-Brown
D Edwards-Brown & Co Ltd
DEB House
19 Middlewoods Way
Wharncliffe Business Park
Carlton
Barnsley
South Yorkshire

Bethel Community Church

Report of the trustees for the year ended 31 December 2022

The trustees present their report together with the financial statements of the charity for the year ended 31 December 2021. Legal and administrative information are set out on page 2 forms part of this report.

Constitution and objects

Bethel Community Church is currently constituted under a trust deed and constitution adopted 7th July 2016. and is a registered charity no 1052657. Its principal office is located at Royston Lane, Royston, Barnsley, S71 4NJ.

The objects of the charity are as follows:-

To advance the Christian faith in accordance with the Statement of Faith in such ways and such parts of the United Kingdom or the world as the Church Council from time to time may think fit;

To relieve sickness and financial hardship and promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time may think fit;

To advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.

Appointment of trustees

Trustees are appointed by the board of trustees.

Aims and Purposes

Bethel Community Church exists to advance the Christian faith and education in the United Kingdom and the world, for the benefit of the public, under the direction of the Church Council. It also aims to benefit the public by relieving financial hardship and the provision of funds and services, to disadvantaged people throughout the world.

When planning our activities for the year, the Church Council have considered the Commissions's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our church community.

Objectives and Activities

The Church Council is committed to enabling Church members and members of the public, to engage in church activities and partake in the worship and other services carried out by the Church. The Church services put into practice these benefits by providing regular Bible study, prayer, praise, music, fellowship and worship services as well as Sunday communion meetings, weddings, baptisms, infant dedications and funerals, all of which are open to members of the public.

Other Church activities include weekly youth meetings, children's church and creche for infants, and toddlers. Meetings for more elderly people are also facilitated by the church. All these services are supplied to meet specific age groups and provide benefits tailored to cater for the needs of each group.

Online video services are also provided, free of charge, to benefit Church members and the general public who cannot attend the Church building in person.

Performance

2022 saw a gradual reinstatement of church activities due to the restrictions caused by the COVID-19 global pandemic.

General church activities slowly began to return to normal during the latter part of the year, when most restrictions were removed.

Some services continued to be placed 'online' during the year to enable people to worship in their own homes.

Mid-week prayer meetings continued every week, where everyone was welcome to meet together to give prayer, praise and worship to God. Average attendance was between 40-50 people.

Youth meetings continued on Friday evening and were open to all members of the community. Trips and special mid-week events were also arranged for the young people throughout the year.

Schools' ministry restarted during the year as local schools had been closed for large gatherings due to the pandemic restrictions. To help local children, the church building was used by some schools for harvest festivals and Christmas events at the end of the year. An open 'Minecraft day' for all children in the community also took place several times during the year.

The Saturday morning 'School of Prophecy' resumed after the covid lockdown. Guest ministers from overseas provided Bible teaching to about 50 people. Visitors from other churches also attended these meetings.

Bethel Community Church

Report of the trustees for the year ended 31 December 2022 (continued)

The annual Church camping trip recommenced after the covid closure. About 70 church members attended the family camp at Hollybush Chistian Fellowship in North Yorkshire. Open to all, the church helped this holiday by providing financial support to the camp hosts.

Afternoon Tea continued each month of the year. This fellowship gathering was to help more aged people to attend social gatherings and catered to a more elderly age group. A monthly lunch with social activities, was provided for them in the church building, free of charge. Special Christmas trips to local restaurants and summer trips on coaches, with meals provided was also facilitated by the church. All costs for this ministry were paid by the church with about 40 elderly people attending these gatherings.

Special meetings were put on for Christian festivals such as Christmas and Easter.

The annual AGM was held in October, where the activities of the church were explained, and full financial accounts were made available to members of the church. Any questions from members of the church were answered.

Bride ministries continued to distribute books throughout the world during the year. Ministry and Missions activity was supplied and supported throughout the world.

The buildings and facilities at Station Road and Royston Lane continued to be maintained and upgraded throughout the year.

Funerals and weddings continued to take place throughout the year.

Financial income continued to increase through growth in church attendance, online giving and bank standing orders

Financial assistance to overseas missions and other ministries has continued to be provided by the church, as detailed in the financial report. Extra financial aid to help poor communities in other parts of the world, was distributed through trusted global contacts.

Overall, the church has continued to grow and to fulfil its ministries of worship to God and service to others.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level sufficient to cover anticipated short-term requirements.

Investment policy

It is the policy of the charity to invest on a short-term basis with H S B C and Kingdom Bank Ltd

Grant making policy

The charity trustees are responsible for making donations in pursuit of the objects of the charity.

Risk management

The Church council review major risks and systems are established to minimise those risks.

The trustees have had regard to the Charity Commissions guidance on public benefit

Approved by the trustees and signed on their behalf on 14th September 2023 by:

D Jones, Chairman


.....

Independent Examiners Report to the Trustees of Bethel Community Church

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on pages 2 to 11.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- ♦ examine the accounts under section 145 of the Charities Act;
- ♦ to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Charities Act; and
- ♦ to state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiners statement

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that in any material respect the requirements

- ♦ to keep accounting records in accordance with section 130 of the Charities Act; and
 - ♦ to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D Edwards-Brown
B.A, F.C.A., A.T.I.I., F.S.F.A., A.I.F.P.
DEB House
19 Middlewoods Way
Wharncliffe Business Park
Carlton
Barnsley
South Yorkshire

20th September 2023

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2022

| | Notes | 2022 £ | 2021 £ |
|---|-------|----------------|----------------|
| Incoming resources | | | |
| Donations, legacies and similar incoming resources | 2 | 241,211 | 205,404 |
| Income from activities in furtherance of charitable objects | 3 | 21,385 | 14,370 |
| Investment income | 4 | 165 | 64 |
| Other incoming resources | 5 | 1,472 | 329 |
| Total incoming resources | | 264,233 | 220,167 |
| Resources expended | | | |
| Grants and donations payable | 7 | 38,394 | 22,279 |
| Support costs | 9 | 139,482 | 133,490 |
| Management and administration | 10 | 8,653 | 7,795 |
| Total resources expended | | 186,529 | 163,564 |
| Net incoming resources & movement in funds | | 77,704 | 56,603 |
| Total funds brought forward | | 778,339 | 721,736 |
| Total funds carried forward | | 856,043 | 778,339 |

All funds are unrestricted funds which can be used in accordance with the charitable objects. There are no restricted or endowment funds.

Bethel Community Church

Balance Sheet at 31 December 2022

| | Notes | 2022 £ | 2021 £ |
|---|-------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 12 | 380,000 | 380,000 |
| | | <u>380,000</u> | <u>380,000</u> |
| Current assets | | | |
| Debtors | 13 | 2,892 | 2,069 |
| Cash at bank and in hand | | 476,950 | 399,887 |
| | | <u>479,842</u> | <u>401,956</u> |
| Creditors: amounts falling due within one year | 14 | 3,799 | 3,617 |
| Net current assets | | <u>476,043</u> | <u>398,339</u> |
| Total assets less current liabilities | | <u>856,043</u> | <u>778,339</u> |
| Funds | | | |
| Unrestricted funds | 16 | 856,043 | 778,339 |
| Total funds | | <u>856,043</u> | <u>778,339</u> |

Approved by the trustees on 14th September 2023 and signed on its behalf by



L A Cawston

M K Limb



Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2022

1. Accounting policies

(a) Basis of accounting

The accounts have been prepared under the historical cost convention as modified by the revaluation of investment assets and tangible fixed assets. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP). The accounts were also prepared in accordance with applicable charity and company law in the jurisdiction of registration.

(b) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income from tax claims are included on the SOFA at the same time as the gift to which they relate.

(c) Investment income

Investment income is included in the accounts when receivable.

(d) Resources expended

Resources expended are included in the SOFA on an accruals basis, inclusive of any VAT which cannot be recovered.

(e) Tangible fixed assets and depreciation

The freehold land and buildings are periodically revalued. Depreciation is not charged on freehold land and buildings as the revalued amounts are expected to increase over time. Additionally, the properties are kept in a high state of repair.

(f) Funds accounting

The charity only has unrestricted funds which can be used in accordance with the charitable objects at the discretion of the trustees.

2. Donations, legacies & similar income

| | 2022 | 2021 |
|---------------------------|----------------|----------------|
| | £ | £ |
| Specific offerings | 12,546 | - |
| Donations online ministry | 13,455 | 11,614 |
| Tithes & offerings | 177,226 | 161,787 |
| Gift aid tax refunds | 37,984 | 32,003 |
| | <u>241,211</u> | <u>205,404</u> |

3. Income from activities in furtherance of charitable objects

| | 2022 | 2021 |
|-----------------------------------|---------------|---------------|
| Bride Ministries | 20,636 | 12,486 |
| Youth income (including tuckshop) | 749 | 316 |
| Job Retention Scheme grants | - | 1,568 |
| | <u>21,385</u> | <u>14,370</u> |

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2022

| 4. Investment income | 2022 | 2021 |
|-----------------------|------------|-----------|
| | £ | £ |
| Bank account interest | 165 | 64 |
| | <u>165</u> | <u>64</u> |

| 5. Other Income | 2022 | 2021 |
|-----------------|--------------|------------|
| | £ | £ |
| Sundry Income | 1,472 | 329 |
| | <u>1,472</u> | <u>329</u> |

6. Pension costs

The Church operates a defined contribution pension scheme in respect of one of the trustees. The cost to the church for the year was £4,381 (2021 - £4,498). At 31st December 2021 there were no prepaid or outstanding contributions (2021 - £nil). Additionally the Church operates a defined contribution pension scheme in respect of the employees. The cost to the church for the year was £608 (2021 - £596). At 31st December 2021 there were no prepaid or outstanding contributions (2020 - £nil).

The number of trustees to whom retirement benefits were accruing was as follows

| | 2022 | 2021 |
|------------------------|----------|----------|
| Money purchase schemes | <u>1</u> | <u>1</u> |

| 7. Grants payable | 2022 | 2021 |
|--|---------------|---------------|
| | £ | £ |
| All grants were made to institutions and consisted: | | |
| Compassion International - 12 grants (2021 - 12 grants) | 600 | 600 |
| Philip Asamoah Love - 1 grant (2021 - 1 grant) | 500 | 2,000 |
| Columbia Childcare - 12 grants (2021 - 12 grants) | 1,800 | 1,800 |
| Columbia Pastors - 12 grants (2021 - 12 grants) | 1,440 | 1,440 |
| One By One - 1 grant (2021 - 12 grants) | 200 | 2,400 |
| Healing Train Foundation - 15 grants (2021 - 15 grants) | 7,153 | 12,400 |
| Peniel Prayer Ministry - 12 grants (2021 - 12 grants) | 1,200 | 1,200 |
| Hollybush Christian Fellowship - 1 grant (2021 - 0 grants) | 5,000 | - |
| New Life Ukranian Refugees - 1 grant (2021 - 0 grants) | 10,001 | - |
| Oasis of Hope Foundation - 1 grant (2021 - 0 grants) | 536 | - |
| UCB - 12 grants (2021 - 12 grants) | 575 | 300 |
| One for Israel - 2 grants (2021 - 0 grants) | 4,389 | - |
| Heritage Fellowship - 1 grant (2021 - 0 grants) | 5,000 | - |
| Other grants - 0 grants (2021 - 2 grants) | - | 139 |
| | <u>38,394</u> | <u>22,279</u> |

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2022

9. Support Costs

| | 2022 | 2021 |
|---|---------|---------|
| | £ | £ |
| Building/Electrical work | 2,300 | 12,340 |
| Roof repairs | 6,650 | - |
| Seniors afternoon tea | 2,327 | - |
| Car/travelling expenses | 426 | 115 |
| Cleaning & caretakers | 3,089 | 3,206 |
| Insurance | 2,142 | 2,057 |
| Light, heat & water | 8,478 | 3,607 |
| Church materials & provisions | 5,016 | 3,674 |
| Resident ministry wages | 73,562 | 68,026 |
| Visiting ministry | 2,450 | - |
| National Insurance costs | 2,643 | 2,574 |
| Gifts | - | 171 |
| Pension costs | 4,989 | 5,094 |
| Telephone | 1,210 | 1,180 |
| Hospitality costs | 1,843 | 341 |
| Music, Video & IT Equipment (incl server) | 6,367 | 19,490 |
| Other equipment purchases | 390 | 417 |
| Youth costs | 1,392 | 444 |
| Bookshop costs | 542 | 259 |
| Bride Ministries | 12,984 | 8,404 |
| Sundry expenses | 682 | 2,091 |
| | 139,482 | 133,490 |

10. Management & administration

| | 2022 | 2021 |
|------------------------------|-------|-------|
| | £ | £ |
| Administration wages | 6,163 | 5,825 |
| Independent examination fees | 1,890 | 1,890 |
| Bank charges | 600 | 80 |
| | 8,653 | 7,795 |

11. Staff costs

| | 2022 | 2021 |
|---|--------|--------|
| | £ | £ |
| Salaries | 82,814 | 77,056 |
| Social security costs | 2,643 | 2,574 |
| Pension costs | 4,989 | 5,094 |
| | 90,446 | 84,724 |
| Average number of employees during the year | 5 | 5 |

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2022

11. Staff costs (continued)

Staff salaries costs (including redundancy and NI) of £79,294 and £6,163 are included within Support Costs and Management & Administration Costs respectively (2021- £73,806 and £5,825 respectively). Pension costs of £4,498 (2021 - £4,498) were paid into a defined contribution pension scheme in respect of a trustee, Pastor D Jones. Gross remuneration, which has been agreed by the Board of Trustees, was paid and is included within Support Costs. Gross remuneration, which has been agreed by the Board of Trustees, for ministry work to Pastor J Morgan of £2,887 (2021 - £2,729), and D Jones £41,657 (2021 - £39,168) whilst a trustee. No employee received remuneration amounting to more than £60,000 in either year

| 12. Tangible fixed assets | Freehold Land & Buildings | | Total |
|----------------------------|---------------------------|----------------|----------------|
| | Station Road | Royston Lane | |
| Valuation | £ | £ | £ |
| At 1 January 2021 | 160,000 | 220,000 | 380,000 |
| At 31 December 2021 | 160,000 | 220,000 | 380,000 |

The freehold land & buildings were valued on 27th March 2013 by B N Seal, BSc MRICS. The trustees believe the valuation at 31st December 2021 would not be materially different. Depreciation is not charged as the premises are kept in a very high state of repair. The freehold land and buildings were previously valued on 8th March 2001. Details regarding the historical cost are not available.

13. Debtors

| | 2022 | 2021 |
|----------------------|--------------|--------------|
| | £ | £ |
| Gift aid tax refunds | 2,892 | 2,069 |
| | 2,892 | 2,069 |

14. Creditors: Amounts falling due within one year

| | 2022 | 2021 |
|------------------|--------------|--------------|
| | £ | £ |
| PAYE creditor | 1,909 | 1,727 |
| Accrued expenses | 1,890 | 1,890 |
| | 3,799 | 3,617 |

15. Funds

All funds are unrestricted funds which the trustees are free to use in accordance with the charitable objects.

16. Related Party Transactions

Details of remuneration and reimbursed expenses paid to Trustees are included in note 11. There were no other transactions with any related parties.

BETHEL COMMUNITY CHURCH

England & Wales - Charity number 1052657

Accounts

Bethel Community Church
Report and Financial Statements

Year ended 31 December 2021

Charity no: 1052657

Bethel Community Church
Year ended 31 December 2021

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| Notes forming part of the financial statements | 8 |

Bethel Community Church
Year ended 31 December 2021

Legal and administrative information

Charity trustees

J E Morgan
A Bartram
S Toone - resigned 30/1/21
Dr M K Limb
L Cawston
W Godridge
D Jones, Chairman & Secretary

Custodian trustees

D Jones
J E Morgan
Dr M K Limb
A Bartram

Principal address

Royston Lane
Royston
Barnsley
South Yorkshire
S71 4NJ

Bankers

H S B C
5 Market Hill
Barnsley
South Yorkshire

Solicitors

Bury & Walkers
Regent Street
Barnsley
South Yorkshire

Independent Examiner

D Edwards-Brown
D Edwards-Brown & Co Ltd
DEB House
19 Middlewoods Way
Wharncliffe Business Park
Carlton
Barnsley
South Yorkshire

Bethel Community Church

Report of the trustees for the year ended 31 December 2021

The trustees present their report together with the financial statements of the charity for the year ended 31 December 2021. Legal and administrative information are set out on page 2 forms part of this report.

Constitution and objects

Bethel Community Church is currently constituted under a trust deed and constitution adopted 7th July 2016. and is a registered charity no 1052657. Its principal office is located at Royston Lane, Royston, Barnsley, S71 4NJ.

The objects of the charity are as follows:-

To advance the Christian faith in accordance with the Statement of Faith in such ways and such parts of the United Kingdom or the world as the Church Council from time to time may think fit;

To relieve sickness and financial hardship and promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time may think fit;

To advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.

Appointment of trustees

Trustees are appointed by the board of trustees.

Aims and Purposes

Bethel Community Church exists to advance the Christian faith and education in the United Kingdom and the world, for the benefit of the public, under the direction of the Church Council. It also aims to benefit the public by relieving financial hardship and the provision of funds and services, to disadvantaged people throughout the world.

When planning our activities for the year, the Church Council have considered the Commissions's guidance on public benefit and, in particular, the specific guidance on charities for the advancement on religion. In particular, we try to enable ordinary people to live out their faith as part of our church community.

Objectives and Activities

The Church Council is committed to enabling Church members and members of the public, to engage in church activities and partake in the worship and other services carried out by the Church. The Church services put into practice these benefits by providing Sunday Communion meetings alongside regular Bible study, prayer, praise, and worship services. Other meetings are arranged when necessary, such as weddings and funerals, as well as specific events for religious festivals including Christmas and Easter. These meetings are open to members of the public.

Other Church activities include weekly youth meetings, children's church and creche for infants and toddlers. These services are supplied to meet specific age groups and provide benefits tailored to cater for the needs of each group.

Online video services are also provided, free of charge, to benefit Church members and the general public who cannot attend the Church building in person.

Performance

2021 continued to experience a huge curtailment in church activities due to the restrictions caused by the COVID-19 global pandemic. Most existing church activities and most ministries and departments within the church had many functions limited for most of the year due to government legislation prohibiting certain activities and the enforcement of strict social distancing during church gatherings.

General church activities slowly began to return to normal during the latter part of the year, when many restrictions and hygiene protocols were curtailed or removed.

Some services continued to be placed 'online' during the year to enable people to worship in their own homes.

Mid-week prayer meetings resumed during 2021 with social distancing protocols and government guidance being adhered to for most of the year.

The buildings and facilities at Station Road and Royston Lane continued to be maintained and upgraded throughout the year.

Youth meetings resumed during the year with decreased numbers due to the covid restrictions.

Schools' ministry ceased during the year as local schools were not open for large gatherings due to the pandemic restrictions. To help local children, the church building was used for schools for some harvest festivals and Christmas events at the end of the year. An open 'Minecraft day' for all children in the community also took place in December.

Bethel Community Church

Report of the trustees for the year ended 31 December 2021 (continued)

In September a new ministry to the elderly started in the church. To help more aged people to recommit to social gatherings after the long period of covid isolation, a monthly lunch was provided for them in the church building. Called 'Afternoon Tea' it continued each month of the year.

The annual AGM was held in October, where the activities of the church were explained, and full financial accounts were made available to members of the church. Any questions from members of the church were answered.

Bride ministries continued to distribute books throughout the world during the year. Three trustees attended a church missions conference in the USA in December, facilitated by Bride ministries.

The buildings and facilities at Station Road and Royston Lane continued to be maintained and upgraded throughout the year.

Funerals and weddings continued to take place throughout the year.

The church limited the taking of financial offerings during the lockdown and social distancing period, but income continued through online giving and bank standing orders.

Financial assistance to overseas missions and other ministries has continued to be provided by the church, as detailed in the financial report. Extra financial aid to help poor communities in other parts of the world, was distributed to those struggling throughout the pandemic.

Despite a difficult and limited year the church has continued to fulfil it's ministries to worship God and service to others.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level sufficient to cover anticipated short-term requirements.

Investment policy

It is the policy of the charity to invest on a short-term basis with H S B C and Kingdom Bank Ltd

Grant making policy

The charity trustees are responsible for making donations in pursuit of the objects of the charity.

Risk management

The Church council review major risks and systems are established to minimise those risks.

The trustees have had regard to the Charity Commissions guidance on public benefit

Approved by the trustees and signed on their behalf on 6th October 2022 by:

D Jones, Chairman

.....


Independent Examiners Report to the Trustees of Bethel Community Church

I report on the accounts of the charity for the year ended 31 December 2021, which are set out on pages 2 to 11.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- ♦ examine the accounts under section 145 of the Charities Act;
- ♦ to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Charities Act; and
- ♦ to state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiners statement

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that in any material respect the requirements

- ♦ to keep accounting records in accordance with section 130 of the Charities Act; and
 - ♦ to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D Edwards-Brown
B.A, F.C.A., A.T.I.I., F.S.F.A., A.I.F.P.
DEB House
19 Middlewoods Way
Wharnccliffe Business Park
Carlton
Barnsley
South Yorkshire

.....

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2021

| | Notes | 2021 £ | 2020 £ |
|---|-------|----------------|----------------|
| Incoming resources | | | |
| Donations, legacies and similar incoming resources | 2 | 205,404 | 185,734 |
| Income from activities in furtherance of charitable objects | 3 | 14,370 | 10,442 |
| Investment income | 4 | 64 | 131 |
| Other incoming resources | 5 | 329 | 616 |
| Total incoming resources | | 220,167 | 196,923 |
| Resources expended | | | |
| Grants and donations payable | 7 | 22,279 | 11,640 |
| Costs of activities for charitable objectives | 8 | - | 1,800 |
| Support costs | 9 | 133,490 | 141,719 |
| Management and administration | 10 | 7,795 | 7,628 |
| Total resources expended | | 163,564 | 162,787 |
| Net incoming resources & movement in funds | | 56,603 | 34,136 |
| Total funds brought forward | | 721,736 | 687,600 |
| Total funds carried forward | | 778,339 | 721,736 |

All funds are unrestricted funds which can be used in accordance with the charitable objects. There are no restricted or endowment funds.

Bethel Community Church

Balance Sheet at 31 December 2021

| | Notes | 2021 £ | 2020 £ |
|--|-------|-----------|-----------|
| Fixed assets | | | |
| Tangible assets | 12 | 380,000 | 380,000 |
| | | 380,000 | 380,000 |
| Current assets | | | |
| Debtors | 13 | 2,069 | 5,981 |
| Cash at bank and in hand | | 399,887 | 339,236 |
| | | 401,956 | 345,217 |
| Creditors: amounts falling due within one year | 14 | 3,617 | 3,481 |
| Net current assets | | 398,339 | 341,736 |
| Total assets less current liabilities | | 778,339 | 721,736 |
| Funds | | | |
| Unrestricted funds | 16 | 778,339 | 721,736 |
| Total funds | | 778,339 | 721,736 |

Approved by the trustees on 6th October 2022 and signed on its behalf by

D Jones



J E Morgan



Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2021

1. Accounting policies

(a) Basis of accounting

The accounts have been prepared under the historical cost convention as modified by the revaluation of investment assets and tangible fixed assets. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP). The accounts were also prepared in accordance with applicable charity and company law in the jurisdiction of registration.

(b) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income from tax claims are included on the SOFA at the same time as the gift to which they relate.

(c) Investment income

Investment income is included in the accounts when receivable.

(d) Resources expended

Resources expended are included in the SOFA on an accruals basis, inclusive of any VAT which cannot be recovered.

(e) Tangible fixed assets and depreciation

The freehold land and buildings are periodically revalued. Depreciation is not charged on freehold land and buildings as the revalued amounts are expected to increase over time. Additionally, the properties are kept in a high state of repair.

(f) Funds accounting

The charity only has unrestricted funds which can be used in accordance with the charitable objects at the discretion of the trustees.

2. Donations, legacies & similar income

| | 2021 | 2020 |
|---------------------------|---------|---------|
| | £ | £ |
| Specific offerings | - | 182 |
| Donations online ministry | 11,614 | 7,640 |
| Tithes & offerings | 161,787 | 149,535 |
| Gift aid tax refunds | 32,003 | 28,377 |
| | 205,404 | 185,734 |

3. Income from activities in furtherance of charitable objects

| | 2021 | 2020 |
|-----------------------------------|--------|--------|
| Kids camp | - | 1,510 |
| Bride Ministries | 12,486 | 6,509 |
| Youth income (including tuckshop) | 316 | - |
| Job Retention Scheme grants | 1,568 | 2,423 |
| | 14,370 | 10,442 |

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2021

| 4. Investment income | 2021 | 2020 |
|-----------------------|------|------|
| | £ | £ |
| Bank account interest | 64 | 131 |
| | 64 | 131 |

| 5. Other Income | 2021 | 2020 |
|-----------------|------|------|
| | £ | £ |
| Sundry Income | 329 | 616 |
| | 329 | 616 |

6. Pension costs

The Church operates a defined contribution pension scheme in respect of one of the trustees. The cost to the church for the year was £4,498 (2020 - £6,092). At 31st December 2021 there were no prepaid or outstanding contributions (2020 - £nil). Additionally the Church operates a defined contribution pension scheme in respect of the employees. The cost to the church for the year was £1,392 (2020 - £1,442). At 31st December 2021 there were no prepaid or outstanding contributions (2020 - £nil).

The number of trustees to whom retirement benefits were accruing was as follows

| | 2021 | 2020 |
|------------------------|------|------|
| Money purchase schemes | 1 | 1 |
| | 1 | 1 |

| 7. Grants payable | 2021 | 2020 |
|--|--------|--------|
| | £ | £ |
| All grants were made to institutions and consisted: | | |
| Compassion International - 12 grants (2020 - 12 grants) | 600 | 600 |
| Philip Asamoah Love - 1 grant (2020 - 0 grants) | 2,000 | - |
| Columbia Childcare - 12 grants (2020 - 12 grants) | 1,800 | 1,800 |
| Columbia Pastors - 12 grants (2020 - 12 grants) | 1,440 | 1,440 |
| One By One - 12 grants (2020 - 13 grants) | 2,400 | 3,400 |
| Komal Swaroop Church - 15 grants (2020 - 12 grants) | 12,400 | 2,400 |
| Peniel Prayer Ministry - 12 grants (2020 - 13 grants) | 1,200 | 1,700 |
| Other grants - 14 grants (2020 - 12 grants) | 439 | 300 |
| | 22,279 | 11,640 |

8. Costs for activities for charitable objects

| | 2021 | 2020 |
|-----------|------|-------|
| | £ | £ |
| Kids camp | - | 1,800 |
| | - | 1,800 |

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2021

9. Support Costs

| | 2021 | 2020 |
|---|---------|---------|
| | £ | £ |
| Building/Electrical work | 12,340 | 2,656 |
| Roof repairs | - | 18,712 |
| Stage costs | - | 11,665 |
| Car/travelling expenses | 115 | - |
| Cleaning & caretakers | 3,206 | 2,904 |
| Insurance | 2,057 | 2,542 |
| Light, heat & water | 3,607 | 4,475 |
| Church materials & provisions | 3,674 | 1,758 |
| Resident ministry wages | 68,026 | 66,887 |
| Visiting ministry | - | 900 |
| National Insurance costs | 2,574 | 2,444 |
| Gifts | 171 | - |
| Pension costs | 5,094 | 6,766 |
| Postage, stationery & photocopier | - | 932 |
| Telephone | 1,180 | 681 |
| Hospitality costs | 341 | 108 |
| Music, Video & IT Equipment (incl server) | 19,490 | 9,406 |
| Other equipment purchases | 417 | 4,130 |
| Youth costs | 444 | 42 |
| Bookshop costs | 259 | 628 |
| Bride Ministries | 8,404 | 2,457 |
| Sundry expenses | 2,091 | 1,626 |
| | 133,490 | 141,719 |

10. Management & administration

| | 2021 | 2020 |
|------------------------------|-------|-------|
| | £ | £ |
| Administration wages | 5,825 | 5,772 |
| Independent examination fees | 1,890 | 1,800 |
| Bank charges | 80 | 56 |
| | 7,795 | 7,628 |

11. Staff costs

| | 2021 | 2020 |
|---|--------|--------|
| | £ | £ |
| Salaries | 77,056 | 75,563 |
| Social security costs | 2,574 | 2,444 |
| Pension costs | 5,094 | 6,766 |
| | 84,724 | 84,773 |
| Average number of employees during the year | 5 | 5 |

BETHEL COMMUNITY CHURCH

England & Wales - Charity number 1052657

Accounts

Bethel Community Church

Report and Financial Statements

Year ended 31 December 2020

Charity no: 1052657

Bethel Community Church
Year ended 31 December 2020

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**Bethel Community Church
Year ended 31 December 2020**

Legal and administrative information

Charity trustees

J E Morgan
A Bartram
S Toone - resigned 30/1/21
Dr M K Limb
L Cawston
W Godridge
D Jones, Chairman & Secretary

Custodian trustees

D Jones
J E Morgan
Dr M K Limb
A Bartram

Principal address

Royston Lane
Royston
Barnsley
South Yorkshire
S71 4NJ

Bankers

H S B C
5 Market Hill
Barnsley
South Yorkshire

Solicitors

Bury & Walkers
Regent Street
Barnsley
South Yorkshire

Independent Examiner

D Edwards-Brown
D Edwards-Brown & Co Ltd
DEB House
19 Middlewoods Way
Wharcliffe Business Park
Carlton
Barnsley
South Yorkshire

Bethel Community Church

Report of the trustees for the year ended 31 December 2020

The trustees present their report together with the financial statements of the charity for the year ended 31 December 2020. Legal and administrative information is set out on page 2 and forms part of this report.

Constitution and objects

Bethel Community Church is currently constituted under a trust deed and constitution adopted on 7th July 2016, and is a registered charity no 1052657. Its principal office is located at Royston Lane, Royston, Bamsley, S71 4NJ.

The objects of the charity are as follows:-

To advance the Christian faith in accordance with the Statement in such ways and such parts of the United Kingdom or the world as the Church Council from time to time may think fit;

To relieve sickness and financial hardship and promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time may think fit;

To advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.

Appointment of trustees

Trustees are appointed by the board of trustees.

Aims and Purposes

Bethel Community Church exists to advance the Christian faith and education in the United Kingdom and the world, for the benefit of the public, under the direction of the Church Council. It also aims to benefit the public by relieving financial hardship and the provision of funds and services, to disadvantaged people throughout the world.

When planning our activities for the year, the Church Council have considered the Commissions's guidance on public benefit and, in particular, the specific guidance on charities for the advancement on religion. In particular, we try to enable ordinary people to live out their faith as part of our church community.

Objectives and Activities

The Church Council is committed to enabling Church members and members of the public, to engage in church activities and partake in the worship and other services carried out by the Church. The Church services put into practice these benefits by providing regular Bible study, prayer, praise, music and worship services as well as Sunday communion meetings, all of which are open to members of the public.

Other Church activities include weekly youth meetings, children's church and creche for infants and toddlers. These services are supplied to meet specific age groups and provide benefits tailored to cater for the needs of each group.

Online video services are also provided, free of charge, to benefit Church members and the general public who cannot attend the Church building in person.

Performance

2020 has seen a huge curtailment in church activities due to the lockdown caused by the COVID-19 global pandemic. Most existing church activities and most ministries and departments within the church ceased to function for most of the year due to government legislation prohibiting the church from gathering. Church activities were normal for the first two months of the year until the Government lockdown came into effect. Church buildings were generally closed to the public during the times of complete lockdown.

Services were mainly placed 'online' from March until the end of the year. An average of two services per week were placed online to enable people to worship in their own homes.

A few mid-week prayer meetings took place when total lockdown was in not in place. All social distance protocols and government guidance were strictly adhered to.

Some Sunday morning communion services took place when total lockdown was not in place. All social distance protocols and government guidance were strictly adhered to.

The buildings and facilities at Station Road and Royston Lane continued to be maintained and upgraded throughout the year.

Bethel Community Church

Report of the trustees for the year ended 31 December 2020 (continued)

The annual AGM was held in October, when partial lockdown was in place. The activities of the church were explained, and full financial accounts were made available to members of the church.

The church did not take any financial offerings during the lockdown period, but income continued through online giving and bank standing orders. Financial assistance to overseas missions and other ministries has continued to be provided by the church, as detailed in the financial report.

Despite a difficult and limited year the church has continued to fulfil its ministry of worship and service.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level sufficient to cover anticipated short-term requirements.

Investment policy

It is the policy of the charity to invest on a short-term basis with H S B C and Assemblies Of God Property Trust. Property Trust.

Grant making policy

The charity trustees are responsible for making donations in pursuit of the objects of the charity.

Risk management

The Church council review major risks and systems are established to minimise those risks.

The trustees have had regard to the Charity Commissions guidance on public benefit

Approved by the trustees and signed on their behalf on 30th September 2021 by:

D Jones, Chairman

..... 

Independent Examiners Report to the Trustees of Bethel Community Church

I report on the accounts of the charity for the year ended 31 December 2020, which are set out on pages 2 to 11.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiners statement

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D Edwards-Brown
B.A., F.C.A., A.T.I.I., F.S.F.A., A.I.F.P.
DEB House
19 Middlewoods Way
Wharnccliffe Business Park
Carlton
Barnsley
South Yorkshire

.....

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2020

| | Notes | 2020 £ | 2019 £ |
|---|-------|----------------|----------------|
| Incoming resources | | | |
| Donations, legacies and similar incoming resources | 2 | 185,734 | 177,286 |
| Income from activities in furtherance of charitable objects | 3 | 10,442 | 10,570 |
| Investment income | 4 | 131 | 214 |
| Other incoming resources | 5 | 616 | 2,191 |
| Total incoming resources | | 196,923 | 190,261 |
| Resources expended | | | |
| Grants and donations payable | 7 | 11,640 | 20,865 |
| Costs of activities for charitable objectives | 8 | 1,800 | 5,700 |
| Support costs | 9 | 141,719 | 135,012 |
| Management and administration | 10 | 7,628 | 7,597 |
| Total resources expended | | 162,787 | 169,174 |
| Net incoming resources & movement in funds | | 34,136 | 21,087 |
| Total funds brought forward | | 687,600 | 666,513 |
| Total funds carried forward | | 721,736 | 687,600 |

All funds are unrestricted funds which can be used in accordance with the charitable objects.
There are no restricted or endowment funds.

Bethel Community Church

Balance Sheet at 31 December 2020

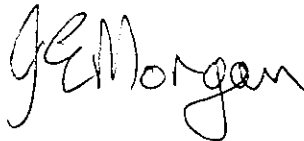
| | Notes | 2020 £ | 2019 £ |
|---|-------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 12 | 380,000 | 380,000 |
| | | <u>380,000</u> | <u>380,000</u> |
| Current assets | | | |
| Debtors | 13 | 5,981 | 3,511 |
| Cash at bank and in hand | | 339,236 | 307,466 |
| | | <u>345,217</u> | <u>310,977</u> |
| Creditors: amounts falling due within one year | 14 | 3,481 | 3,377 |
| Net current assets | | <u>341,736</u> | <u>307,600</u> |
| Total assets less current liabilities | | <u>721,736</u> | <u>687,600</u> |
| Funds | | | |
| Unrestricted funds | 16 | 721,736 | 687,600 |
| Total funds | | <u>721,736</u> | <u>687,600</u> |

Approved by the trustees on 24th September 2020 and signed on its behalf by

D Jones



J E Morgan



Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2020

1. Accounting policies

(a) Basis of accounting

The accounts have been prepared under the historical cost convention as modified by the revaluation of investment assets and tangible fixed assets. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP). The accounts were also prepared in accordance with applicable charity and company law in the jurisdiction of registration.

(b) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income from tax claims are included on the SOFA at the same time as the gift to which they relate.

(c) Investment income

Investment income is included in the accounts when receivable.

(d) Resources expended

Resources expended are included in the SOFA on an accruals basis, inclusive of any VAT which cannot be recovered.

(e) Tangible fixed assets and depreciation

The freehold land and buildings are periodically revalued. Depreciation is not charged on freehold land and buildings as the revalued amounts are expected to increase over time. Additionally, the properties are kept in a high state of repair.

(f) Funds accounting

The charity only has unrestricted funds which can be used in accordance with the charitable objects at the discretion of the trustees.

2. Donations, legacies & similar income

| | 2020 | 2019 |
|---------------------------|----------------|----------------|
| | £ | £ |
| Specific offerings | 182 | 4,307 |
| Donations online ministry | 7,640 | - |
| Tithes & offerings | 149,535 | 144,506 |
| Gift aid tax refunds | 28,377 | 28,473 |
| | <u>185,734</u> | <u>177,286</u> |

3. Income from activities in furtherance of charitable objects

| | 2020 | 2019 |
|-----------------------------------|---------------|---------------|
| | £ | £ |
| Kids camp | 1,510 | 525 |
| Bride Ministries | 6,509 | 9,326 |
| Youth income (including tuckshop) | - | 719 |
| Job Retention Scheme grants | 2,423 | - |
| | <u>10,442</u> | <u>10,570</u> |

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2020

| | | |
|-----------------------------|-------------|-------------|
| 4. Investment income | 2020 | 2019 |
| | £ | £ |
| Bank account interest | <u>131</u> | <u>214</u> |

| | | |
|------------------------|-------------|--------------|
| 5. Other Income | 2020 | 2019 |
| | £ | £ |
| Sundry Income | <u>616</u> | <u>2,191</u> |
| | <u>616</u> | <u>2,191</u> |

6. Pension costs

The Church operates a defined contribution pension scheme in respect of one of the trustees. The cost to the church for the year was £6,092 (2019 - £4,008). At 31st December 2020 there were no prepaid or outstanding contributions (2019 - £nil). Additionally the Church operates a defined contribution pension scheme in respect of the employees. The cost to the church for the year was £1,442 (2019 - £955). At 31st December 2020 there were no prepaid or outstanding contributions (2019 - £nil).

The number of trustees to whom retirement benefits were accruing was as follows

| | | |
|------------------------|-------------|-------------|
| | 2020 | 2019 |
| Money purchase schemes | <u>1</u> | <u>1</u> |

| | | |
|---|---------------|---------------|
| 7. Grants payable | 2020 | 2019 |
| | £ | £ |
| All grants were made to institutions and consisted: | | |
| Compassion International - 12 grants (2019 - 12 grants) | 600 | 600 |
| Colombia Childcare - 12 grants (2019 - 13 grants) | 1,800 | 2,800 |
| Colombia Pastors - 12 grants (2019 - 12 grants) | 1,440 | 1,440 |
| One By One - 13 grants (2019 - 16 grants) | 3,400 | 11,600 |
| Komal Swaroop Church - 12 grants (2019 - 12 grants) | 2,400 | 2,400 |
| Peniel Prayer Ministry - 13 grants (2019 - 13 grants) | 1,700 | 1,800 |
| Other grants - 12 grants (2019 - 12 grants) | 300 | 225 |
| | <u>11,640</u> | <u>20,865</u> |

8. Costs for activities for charitable objects

| | | |
|--------------------|--------------|--------------|
| | 2020 | 2019 |
| | £ | £ |
| Mission trip costs | - | 5,172 |
| Kids camp | 1,800 | 528 |
| | <u>1,800</u> | <u>5,700</u> |

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2020

9. Support Costs

| | 2020 | 2019 |
|-----------------------------------|---------|---------|
| | £ | £ |
| Building/Electrical work | 2,656 | 8,660 |
| Roof repairs | 18,712 | - |
| Stage costs | 11,665 | - |
| Car/travelling expenses | - | 1,046 |
| Cleaning & caretakers | 2,904 | 4,356 |
| Insurance | 2,542 | 2,425 |
| Light, heat & water | 4,475 | 6,009 |
| Church materials & provisions | 1,758 | 3,409 |
| Resident ministry wages | 66,887 | 61,955 |
| Visiting ministry | 900 | 7,250 |
| National Insurance costs | 2,444 | 2,622 |
| Pension costs | 6,766 | 4,963 |
| Postage, stationery & photocopier | 932 | 1,384 |
| Telephone | 681 | 1,034 |
| Hospitality costs | 108 | 1,612 |
| Music, Video & IT Equipment | 9,406 | 13,859 |
| Other equipment purchases | 4,130 | 2,337 |
| Youth costs | 42 | 1,606 |
| Bookshop costs | 628 | 1,564 |
| Bride Ministries | 2,457 | 5,932 |
| Sundry expenses | 1,626 | 2,989 |
| | 141,719 | 135,012 |

10. Management & administration

| | 2020 | 2019 |
|------------------------------|-------|-------|
| | £ | £ |
| Administration wages | 5,772 | 5,575 |
| Independent examination fees | 1,800 | 1,800 |
| Bank charges | 56 | 222 |
| | 7,628 | 7,597 |

11. Staff costs

| | 2020 | 2019 |
|---|--------|--------|
| | £ | £ |
| Salaries | 75,563 | 71,886 |
| Social security costs | 2,444 | 2,622 |
| Redundancy costs | - | - |
| Pension costs | 6,766 | 4,963 |
| | 84,773 | 79,471 |
| Average number of employees during the year | 5 | 6 |

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2020

11. Staff costs (continued)

Staff salaries costs (including redundancy and NI) of £72,235 and £5,772 are included within Support Costs and Management & Administration Costs respectively (2019 - £68,933 and £5,772 respectively). Pension costs of £6,092 (2019 - £4,008) were paid into a defined contribution pension scheme in respect of a trustee, Pastor D Jones. Gross remuneration, which has been agreed by the Board of Trustees, was paid and is included within Support Costs. Gross remuneration, which has been agreed by the Board of Trustees, for ministry work to Pastor J Morgan of £2,704 (2019 - £2,612), and D Jones £38,793 (2019 - £37,422) whilst a trustee. No employee received remuneration amounting to more than £60,000 in either year

| 12. Tangible fixed assets | Freehold Land & Buildings | | Total |
|---------------------------|---------------------------|----------------|----------------|
| | Station Road | Royston Lane | |
| Valuation | £ | £ | £ |
| At 1 January 2020 | 160,000 | 220,000 | 380,000 |
| | | | |
| At 31 December 2020 | <u>160,000</u> | <u>220,000</u> | <u>380,000</u> |

The freehold land & buildings were valued on 27th March 2013 by B N Seal, BSc MRICS. The trustees believe the valuation at 31st December 2020 would not be materially different. Depreciation is not charged as the premises are kept in a very high state of repair. The freehold land and buildings were previously valued on 8th March 2001. Details regarding the historical cost are not available.

13. Debtors

| | 2020 | 2019 |
|----------------------|--------------|--------------|
| | £ | £ |
| Gift aid tax refunds | 5,981 | 3,511 |
| | <u>5,981</u> | <u>3,511</u> |

14. Creditors: Amounts falling due within one year

| | 2020 | 2019 |
|------------------|--------------|--------------|
| | £ | £ |
| PAYE creditor | 1,681 | 1,577 |
| Accrued expenses | 1,800 | 1,800 |
| | <u>3,481</u> | <u>3,377</u> |

15. Funds

All funds are unrestricted funds which the trustees are free to use in accordance with the charitable objects.

16. Related Party Transactions

Details of remuneration and reimbursed expenses paid to Trustees are included in note 11. There were no other transactions with any related parties.