

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
Wharnccliffe 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, Barnsley, 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.L., F.S.F.A., A.I.F.P.
DEB House
19 Middlewoods Way
Wharnccliffe Business Park
Carlton
Barnsley
South Yorkshire

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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		<u>196,923</u>	<u>190,261</u>
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		<u>162,787</u>	<u>169,174</u>
Net incoming resources & movement in funds		34,136	21,087
Total funds brought forward		687,600	666,513
Total funds carried forward		<u><u>721,736</u></u>	<u><u>687,600</u></u>

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

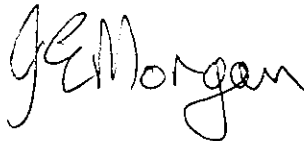
	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	12	380,000	380,000
		<u>380,000</u>	<u>380,000</u>
Current assets			
Debtors	13	5,981	3,511
Cash at bank and in hand		339,236	307,466
		<u>345,217</u>	<u>310,977</u>
Creditors: amounts falling due within one year	14	3,481	3,377
Net current assets		<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	616	2,191
	<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
	<u>141,719</u>	<u>135,012</u>

10. Management & administration

	2020	2019
	£	£
Administration wages	5,772	5,575
Independent examination fees	1,800	1,800
Bank charges	56	222
	<u>7,628</u>	<u>7,597</u>

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
	<u>84,773</u>	<u>79,471</u>
Average number of employees during the year	<u>5</u>	<u>6</u>

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.