

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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**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 its 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

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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.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 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		<u>220,167</u>	<u>196,923</u>
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		<u>163,564</u>	<u>162,787</u>
Net incoming resources & movement in funds		56,603	34,136
Total funds brought forward		721,736	687,600
Total funds carried forward		<u><u>778,339</u></u>	<u><u>721,736</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 2021

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

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
	<u>205,404</u>	<u>185,734</u>

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 Reterntion Scheme grants	1,568	2,423
	<u>14,370</u>	<u>10,442</u>

Bethel Community Church

Statement of Financial Activities for the year ended 31 December 2021

4. Investment income	2021	2020
	£	£
Bank account interest	<u>64</u>	<u>131</u>

5. Other Income	2021	2020
	£	£
Sundry Income	329	616
	<u>329</u>	<u>616</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 £4,498 (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	<u>1</u>	<u>1</u>

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
	<u>22,279</u>	<u>11,640</u>

8. Costs for activities for charitable objects

	2021	2020
	£	£
Kids camp	-	1,800
	<u>-</u>	<u>1,800</u>

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
	<u>133,490</u>	<u>141,719</u>

10. Management & administration

	2021	2020
	£	£
Administration wages	5,825	5,772
Independent examination fees	1,890	1,800
Bank charges	80	56
	<u>7,795</u>	<u>7,628</u>

11. Staff costs

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