

**Bethel Community Church**

**Report and Financial Statements**

**Year ended 31 December 2022**

**Charity no: 1052657**

**Bethel Community Church**  
**Year ended 31 December 2022**

<b>Contents</b>	<b>Page</b>
Legal and administrative information	2
Report of the Trustees	3
Report of the Independent Examiner	5
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  
Wharnccliffe 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  
Wharnccliffe 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 £
<b>Incoming resources</b>			
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
<b>Total incoming resources</b>		<u>264,233</u>	<u>220,167</u>
<b>Resources expended</b>			
Grants and donations payable	7	38,394	22,279
Support costs	9	139,482	133,490
Management and administration	10	8,653	7,795
<b>Total resources expended</b>		<u>186,529</u>	<u>163,564</u>
<b>Net incoming resources &amp; movement in funds</b>		77,704	56,603
Total funds brought forward		778,339	721,736
<b>Total funds carried forward</b>		<u><u>856,043</u></u>	<u><u>778,339</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 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	12	380,000	380,000
		<u>380,000</u>	<u>380,000</u>
<b>Current assets</b>			
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
<b>Net current assets</b>		<u>476,043</u>	<u>398,339</u>
<b>Total assets less current liabilities</b>		<u>856,043</u>	<u>778,339</u>
<b>Funds</b>			
Unrestricted funds	16	856,043	778,339
<b>Total funds</b>		<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	<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
	<u>139,482</u>	<u>133,490</u>

#### 10. Management & administration

	2022	2021
	£	£
Administration wages	6,163	5,825
Independent examination fees	1,890	1,890
Bank charges	600	80
	<u>8,653</u>	<u>7,795</u>

#### 11. Staff costs

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

## 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

Valuation	Freehold Land & Buildings		Total
	Station Road	Royston Lane	
	£	£	£
At 1 January 2021	160,000	220,000	380,000
At 31 December 2021	<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 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
	<u>2,892</u>	<u>2,069</u>

#### 14. Creditors: Amounts falling due within one year

	2022	2021
	£	£
PAYE creditor	1,909	1,727
Accrued expenses	1,890	1,890
	<u>3,799</u>	<u>3,617</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.