

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

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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		<u>452,894</u>	<u>377,260</u>
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		<u>330,543</u>	<u>241,764</u>
Net income for the year		122,351	135,496
Gains on revaluation of freehold property		<u>-</u>	<u>310,000</u>
Net movement in funds		122,351	445,496
Total funds brought forward		1,301,539	856,043
Total funds carried forward		<u><u>1,423,890</u></u>	<u><u>1,301,539</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 2024

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

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

David Jones

DAVID JONES

Wayne Godridge

WAYNE GODRIDGE

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	773	995
	<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
	<u>258,161</u>	<u>192,381</u>

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
	<u>10,992</u>	<u>10,483</u>

11. Staff costs

	2024	2023
	£	£
Salaries	97,478	90,000
Social security costs	3,961	3,085
Pension costs	9,814	8,613
	<u>111,253</u>	<u>101,698</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 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	<u>240,000</u>	<u>554,176</u>	<u>794,176</u>

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
	<u>4,037</u>	<u>3,910</u>

14. Creditors: Amounts falling due within one year

	2024	2023
	£	£
PAYE creditor	2,319	2,255
Accrued expenses	2,160	2,040
	<u>4,479</u>	<u>4,295</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.