

BETHEL TEMPLE OF CHRIST

England & Wales · Charity number 1076102

Details

Status Registered

Legal form Other

Registered 1999-06-19

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

Contact

Address 2 Attenborough Close
Newtown
Birmingham
B19 2QA

Phone 01213586144

Email dbtoc@aol.com

Activities

Objects: (1) THE ADVANCEMENT OF CHRISTIAN RELIGION, (2) THE ADVANCEMENT OF EDUCATION, (3) THE RELIEF OF POVERTY OR FOR ANY OTHER CHARITABLE PURPOSE, OR FOR ANY OTHER CHARITABLE PURPOSE BENEFICIAL TO THE COMMUNITY IN BIRMINGHAM, AS THE TRUSTEES SHALL DETERMINE.

Activities: Religious and supplementary education-children and adults, development training of musical talent day and evening youth club activities, counselling programmes, legal and welfare rights, establish a day nursery, recording and songwriting programmes.

Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Warwickshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-01	£36,290	£35,628	-	-
2024-04-01	£33,693	£32,840	-	-
2023-04-01	£29,464	£30,901	-	-
2022-04-01	£27,766	£24,871	-	-
2021-04-01	£30,857	£30,493	-	-

Trustees

Name	Role	Appointed
DEILTON HUGH PARKES	Chair	
ANN-MARIE NICOLE GRANT		2013-03-16
CYNTHIA MORRISON		2011-09-04
Edgar Raikes		2019-04-04
PAULETTE PARKES		

BETHEL TEMPLE OF CHRIST

England & Wales - Charity number 1076102

Accounts

Bethel Temple of Christ

Charity No. 1076102

Trustees' Report and Unaudited Accounts

31 March 2025

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The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1076102

Principal Office

2 Attenborough Close

Newtown

Birmingham

B19 2QA

Trustees

The following Trustees served during the year:

A.M. Grant

C. Morrison

D. Parkes

P. Parkes (Secretary)

Accountants

Pointon Young

33 Ludgate Hill

Birmingham

B3 1EH

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

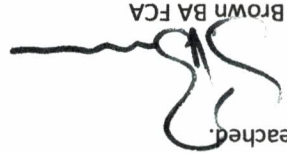


D. Parkes

Trustee

5 February 2026

S Brown BA FCA
Pointon Young
33 Ludgate Hill
Birmingham
B3 1EH
5 February 2026



I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Independent examiner's statement

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of Bethel Temple of Christ for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Independent Examiner's Report to the trustees of Bethel Temple of Christ

Independent Examiners Report

Bethel Temple of Christ

**Bethel Temple of Christ
Statement of Financial Activities
for the year ended 31 March 2025**

	Notes	Unrestricted funds 2025	Total funds 2025	Total funds 2024
Income and endowments from:				
Donations and legacies	3	33,092	36,290	33,693
Gift aid	3	3,198	3,198	-
Total		36,290	36,290	33,693
Expenditure on:				
Charitable activities	4	3,445	3,445	3,065
Other	5	32,183	32,183	29,775
Total		35,628	35,628	32,840
Net gains on investments		-	-	-
Net (expenditure)/income	6	662	662	853
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		662	662	853
Other gains and losses				
Net movement in funds		662	662	853
Reconciliation of funds:				
Total funds brought forward		128,934	128,934	128,081
Total funds carried forward		129,596	129,596	128,934

**Bethel Temple of Christ
Balance Sheet
at 31 March 2025**

Charity No. 1076102

	2025	2024
Fixed assets		
Tangible assets	209,296	214,056
Current assets		
Debtors	533	600
Cash at bank and in hand	1,837	3,232
Other debtors	-	-
Creditors: Amount falling due within one year	(9,065)	(9,298)
Net current assets/(liabilities)	(6,695)	(5,466)
Total assets less current liabilities	202,601	208,590
Creditors: Amounts falling due after more than one year	(73,005)	(79,656)
Net assets excluding pension asset or liability	129,596	128,934
Total net assets	129,596	128,934
The funds of the charity		
Restricted funds		
Unrestricted funds	129,596	128,934
General funds	129,596	128,934
Reserves	12	12
Total funds	129,596	128,934

Approved by the trustees on 5 February 2026

And signed on their behalf by:



D. Parkes

Trustee

5 February 2026

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes. Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reliefs on income from tax reliefs is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts. Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure
Recognition of expenditure cannot be fully recovered and is reported as part of the expenditure to which it relates.
Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:
Freehold property 2% Reducing Balance
Fixtures & Fittings 25% Straight Line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases. Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds. All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Receipt of donated goods, facilities and services

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024	Unrestricted funds 2025	Total funds 2024
Income and endowments from:			
Donations and legacies	33,693	33,693	33,693
Total	33,693	33,693	33,693
Expenditure on:			
Charitable activities	3,065	3,065	3,065
Other	29,775	29,775	29,775
Total	32,840	32,840	32,840
Net income	853	853	853
Net income before other gains/(losses)	853	853	853
Other gains and losses:			
Net movement in funds	853	853	853
Reconciliation of funds:			
Total funds brought forward	128,081	128,081	128,081
Total funds carried forward	128,934	128,934	128,934
3 Income from donations and legacies			
Tithes and offerings	33,092	33,092	33,693
Gift aid	3,198	3,198	-
Total	36,290	36,290	33,693
4 Expenditure on charitable activities			
Unrestricted			
£	£	£	
Expenditure on charitable activities	869	869	550
Donations	2,576	2,576	2,515
Events and travel	3,445	3,445	3,065

	2025	2024
5 Other expenditure	Unrestricted	Total
	£	£
Bank loan and overdraft	8,960	8,960
interest payable		6,791
Premises costs	10,772	10,772
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	4,760	4,760
General administrative costs	6,838	6,838
Legal and professional costs	853	831
	32,183	32,183
6 Net (expenditure)/income before transfers	£	£
	2025	2024
	£	£
7 Staff costs	4,760	5,466
Depreciation of owned fixed assets		
This is stated after charging:		
8 Tangible fixed assets		
No employee received emoluments in excess of £60,000.		
	£	£
	2025	2024
	£	£
Cost or revaluation		
At 1 April 2024	292,546	300,222
Additions	-	-
Disposals	-	-
At 31 March 2025	292,546	300,222
Depreciation and impairment		
At 1 April 2024	79,296	86,166
Depreciation charge for the year	4,265	4,760
Disposals	-	-
At 31 March 2025	83,561	90,926
Net book values		
At 31 March 2025	208,985	209,296
At 31 March 2024	213,250	214,056
9 Debtors	£	£
	2025	2024
	£	£
Prepayments and accrued income	533	600
	533	600

**Bethel Temple of Christ
Notes to the Accounts**

10 Creditors:
amounts falling due within one year

Bank loans and overdrafts
Accruals and deferred income

2025	£	6,600	2,465
2024	£	6,652	2,646
		9,065	9,298

11 Creditors:
amounts falling due after more than one year

Bank loans and overdrafts

2025	£	73,005	73,005
2024	£	79,656	79,656
		73,005	79,656

12 Movement in funds

Incoming
resources
(including
other
gains/losses)
At 1 April
2024

2025	£	36,290	128,934
2024	£	36,290	128,934
		36,290	128,934

Restricted funds:
Unrestricted funds:
General funds
Revaluation Reserves:

2025	£	(35,628)	129,596
2024	£	(35,628)	129,596
		(35,628)	129,596

13 Analysis of net assets between funds

Fixed assets
Net current assets
Creditors due in more than one year and
provisions

Unrestricted funds	£	209,296	209,296
Total	£	209,296	209,296
		209,296	209,296
		(73,005)	(73,005)
		129,596	129,596

BETHEL TEMPLE OF CHRIST

England & Wales - Charity number 1076102

Accounts

Bethel Temple of Christ

Charity No. 1076102

Trustees' Report and Unaudited Accounts

31 March 2024

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The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1076102

Principal Office

2 Attenborough Close

Newtown

Birmingham

B19 2QA

Trustees

The following Trustees served during the year:

A.M. Grant

C. Morrison

D. Parkes

P. Parkes (Secretary)

Accountants

Pointon Young

33 Ludgate Hill

Birmingham

B3 1EH

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

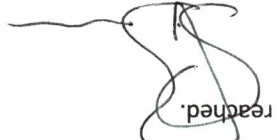
Signed on behalf of the charity's trustees



D. Parkes

Trustee

22 May 2025



S Brown BA FCA

Pointon Young

33 Ludgate Hill

Birmingham

B3 1EH

22 May 2025

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be

reached.
examination.
that the accounts give a 'true and fair' view which is not a matter considered as part of an independent
accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement
• the accounts did not comply with the applicable requirements concerning the form and content of
• the accounts do not accord with those records; or

• the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
connection with the examination giving me cause to believe that in, any material respect:

I have completed my examination. I can confirm that no material matters have come to my attention in

Independent examiner's statement

Commission under section 145(5)(b) of the Act.

and in carrying out my examination I have followed all the applicable Directions given by the Charity
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act
year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the
requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of Bethel Temple of Christ for the year ended 31
March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Independent Examiner's Report to the trustees of Bethel Temple of Christ

Independent Examiners Report

Bethel Temple of Christ

	Unrestricted funds	Total funds	Total funds
	2024	2024	2023
	£	£	£
Notes			
Income and endowments from:			
3 Donations and legacies	33,693	33,693	29,464
Total	33,693	33,693	29,464
Expenditure on:			
4 Charitable activities	3,065	3,065	2,386
5 Other	29,775	29,775	28,515
Total	32,840	32,840	30,901
Net gains on investments	-	-	-
6 Net (expenditure)/income	853	853	(1,437)
Transfers between funds	-	-	-
Net (expenditure)/income before other gains/(losses) and losses	853	853	(1,437)
Net movement in funds	853	853	(1,437)
Reconciliation of funds:			
Total funds brought forward	128,081	128,081	129,518
Total funds carried forward	128,934	128,934	128,081

**Bethel Temple of Christ
Balance Sheet**

at 31 March 2024

Charity No. 1076102

	2024	2023
Fixed assets		
Tangible assets	214,056	219,522
Current assets		
Debtors	600	666
Cash at bank and in hand	3,232	3,538
Other debtors	-	-
Current assets/(liabilities)	3,832	4,204
Creditors: Amount falling due within one year	(9,298)	(8,233)
Net current assets/(liabilities)	(5,466)	(4,029)
Total assets less current liabilities	208,590	215,493
Creditors: Amounts falling due after more than one year	(79,656)	(87,412)
Net assets excluding pension asset or liability	128,934	128,081
Total net assets	128,934	128,081
The funds of the charity		
Restricted funds		
Restricted funds	128,934	128,081
General funds	128,934	128,081
Reserves	12	12
Total funds	128,934	128,081

Approved by the trustees on 8 April 2024

And signed on their behalf by:



D. Parkes

Trustee

22 May 2025

Basis of preparation
The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Change in basis of accounting or to previous accounts

Fund accounting
Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds These are unrestricted funds earmarked by the trustees for particular purposes. Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income
Recognition of income Income is included in the Statement of Financial Activities (SofA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SofA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the SofA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reliefs on income from tax reliefs is included in the SofA at the same time as the gift/donation to which it relates.
Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help The value of any volunteer help received is not included in the accounts.
Investment income This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	2% Reducing Balance
Fixtures & Fittings	25% Straight Line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds	Total funds
	2023	2023
	£	£
Income and endowments from:		
Donations and legacies	29,464	29,464
Total	29,464	29,464
Expenditure on:		
Charitable activities	2,386	2,386
Other	28,515	28,515
Total	30,901	30,901
Net income	(1,437)	(1,437)
Net income before other gains/(losses)	(1,437)	(1,437)
Other gains and losses:		
Net movement in funds	(1,437)	(1,437)
Reconciliation of funds:		
Total funds brought forward	129,518	129,518
Total funds carried forward	128,081	128,081
3 Income from donations and legacies		
Tithes and offerings	33,693	33,693
Unrestricted	33,693	33,693
Total	33,693	33,693
4 Expenditure on charitable activities		
<i>Expenditure on charitable activities</i>		
Donations	550	40
Events and travel	2,515	2,346
Unrestricted	3,065	2,386
Total	3,065	2,386

Bethel Temple of Christ Notes to the Accounts		2024		2023	
5	Other expenditure	Unrestricted	Total	Total	
	Bank loan and overdraft	£	£	£	
	interest payable	6,791	6,791	3,361	
	Premises costs	11,319	11,319	14,192	
	Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	5,466	5,466	5,993	
	General administrative costs	5,368	5,368	4,146	
	Legal and professional costs	831	831	823	
6	Net (expenditure)/income before transfers	29,775	29,775	28,515	
	This is stated after charging:	£	£	£	
7	Staff costs	5,466	5,466	5,993	
	Depreciation of owned fixed assets				
	No employee received emoluments in excess of £60,000.				
8	Tangible fixed assets	Land and buildings	Fixtures & fittings	Total	
	Cost or revaluation	£	£	£	
	At 1 April 2022	292,546	7,676	300,222	
	Additions	-	-	-	
	Disposals	-	-	-	
	At 31 March 2023	292,546	7,676	300,222	
	Depreciation and impairment	£	£	£	
	At 1 April 2022	74,943	5,757	80,700	
	Depreciation charge for the year	4,353	1,113	5,466	
	Disposals	-	-	-	
	At 31 March 2023	79,296	6,870	86,166	
	Net book values	£	£	£	
	At 31 March 2023	213,250	806	214,056	
	At 31 March 2022	217,603	1,919	219,522	
9	Debtors	2024	2023		
	Prepayments and accrued income	£	£		
	At 31 March 2023	600	666	666	
	At 31 March 2022	600	666	666	

**Bethel Temple of Christ
Notes to the Accounts**

10 **Creditors:**
amounts falling due within one year

2024	2023
£ 6,652	£ 5,945
2,646	2,288
<u>9,298</u>	<u>8,233</u>

Bank loans and overdrafts
Accruals and deferred income

11 **Creditors:**

amounts falling due after more than one year

2024	2023
£ 79,656	£ 87,412
<u>79,656</u>	<u>87,412</u>

Bank loans and overdrafts

12 **Movement in funds**

At 31 March 2024	At 1 April 2023
incoming resources (including other gains/losses)	At 1 April 2023
Resources expended	gains/losses)

Restricted funds:
Unrestricted funds:
General funds
Revaluation Reserves:

£	£	£	£
128,934	128,081	33,693	(32,840)
128,934	128,081	33,693	(32,840)

13 **Analysis of net assets between funds**
Total funds

Fixed assets	214,056	£	Unrestricted funds	128,934
Net current assets	(5,466)	£	Total	128,934
Creditors due in more than one year and provisions	(79,656)	£		

**Bethel Temple of Christ
Notes to the Accounts
14 Reconciliation of net debt**

	At 31 March 2024	At 1 April 2023	
	£	£	
Cash and cash equivalents	3,232	3,538	
	(306)	(306)	
Bank loans	(86,308)	(93,357)	
	7,049	7,049	
Net debt	<u>(83,076)</u>	<u>(89,819)</u>	
	£	£	
	2024	2023	
	March	April	
	At 31	At 1	
	£	£	
	2024	2023	
	March	April	
	At 31	At 1	
	£	£	
	2024	2023	
	March	April	
	At 31	At 1	
	£	£	
	2024	2023	
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	At 31	At 1	
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	March	April	
	At 31	At 1	
	£	£	
	2024	2023	
	March	April	
	At 31	At 1	
	£	£	
	2024	2023	
	March	April	
	At 31	At 1	
	£	£	
	2024	2023	
	March	April	
	At 31	At 1	

**Bethel Temple of Christ
Detailed Statement of Financial Activities
for the year ended 31 March 2024**

	£ 2024	£ 2023
Income and endowments from:		
Donations and legacies	33,693	29,464
Total income and endowments	33,693	29,464
Expenditure on:		
Charitable activities	550	40
Donations	2,515	2,346
Events and travel	3,065	2,386
Total of expenditure on charitable activities	3,065	2,386
Other expenditure	6,791	3,361
Bank loan and overdraft interest payable	6,791	3,361
Premises costs	1,173	1,264
Rates	7,145	9,197
Light, heat and power	3,001	3,731
Premises repairs and maintenance	11,319	14,192
General administrative costs, including depreciation and amortisation	4,353	4,441
Depreciation of land and buildings	1,113	1,552
Bank charges	67	67
General insurances	3,214	2,417
Telephone, fax and broadband	2,087	1,662
Legal and professional costs	5,368	4,146
Accountancy and bookkeeping	831	823
Other legal and professional costs	-	-
Total of expenditure of other costs	29,775	28,515
Unrestricted funds	2024	2023
Total funds	£ 33,693	£ 29,464

**Bethel Temple of Christ
Detailed Statement of Financial Activities**

Total expenditure	32,840	32,840	30,901
Net gains on investments	-	-	-
Net (expenditure)/income	853	853	(1,437)
Net (expenditure)/income before other gains/(losses)	853	853	(1,437)
Other Gains	-	-	-
Net movement in funds	853	853	(1,437)
Reconciliation of funds:			
Total funds brought forward	128,081	128,081	129,518
Total funds carried forward	128,934	128,934	128,081

BETHEL TEMPLE OF CHRIST

England & Wales - Charity number 1076102

Accounts

Bethel Temple of Christ

Charity No. 1076102

Trustees' Report and Unaudited Accounts

31 March 2023

**Bethel Temple of Christ
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Detailed Statement of Financial Activities	13 to 14

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1076102

Principal Office

2 Attenborough Close

Newtown

Birmingham

B19 2QA

Trustees

The following Trustees served during the year:

A. M. Grant

C. Morrison

D. Parkes

P. Parkes (Secretary)

Accountants

Pointon Young

33 Ludgate Hill

Birmingham

B3 1EH

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



D. Parkes

Trustee

9 May 2024

**Bethel Temple of Christ
Independent Examiners Report**

Independent Examiner's Report to the trustees of Bethel Temple of Christ

I report to the trustees on my examination of the accounts of Bethel Temple of Christ for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report


As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:
• the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
• the accounts do not accord with those records; or
• the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



S Brown BA FCA
Pointon Young
33 Ludgate Hill
Birmingham
B3 1EH
9 May 2024

	Unrestricted funds	Total funds	Total funds
	£	£	£
	2023	2023	2022
Income and endowments	29,464	29,464	27,766
from:			
3 Donations and legacies	29,464	29,464	27,766
Total	29,464	29,464	27,766
Expenditure on:			
4 Charitable activities	2,386	2,386	3,188
5 Other	28,515	28,515	21,683
Total	30,901	30,901	24,871
Net gains on investments	-	-	-
6 Net (expenditure)/income	(1,437)	(1,437)	2,895
Transfers between funds	-	-	-
Net (expenditure)/income	(1,437)	(1,437)	2,895
before other gains/(losses)			
Other gains and losses			
Net movement in funds	(1,437)	(1,437)	2,895
Reconciliation of funds:			
Total funds brought forward	129,518	129,518	126,623
Total funds carried forward	128,081	128,081	129,518

Bethel Temple of Christ
Balance Sheet

at 31 March 2023

Charity No. 1076102

	2023	2022
Fixed assets		
Tangible assets	219,522	224,418
8		
Current assets		
Debtors	666	734
Cash at bank and in hand	3,538	8,356
Other debtors	-	-
10		
Creditors: Amount falling due within one year	(8,233)	(6,865)
Net current assets/(liabilities)	(4,029)	2,225
Total assets less current liabilities	215,493	226,643
Creditors: Amounts falling due after more than one year	(87,412)	(97,125)
11		
Net assets excluding pension asset or liability	128,081	129,518
Total net assets	128,081	129,518
The funds of the charity		
Restricted funds		
Restricted funds	128,081	129,518
12		
General funds		
Unrestricted funds		
Reserves		
12		
Total funds	128,081	129,518

Approved by the trustees on 8 April 2024

And signed on their behalf by:

D. Parkes

Trustee

9 May 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Change in basis of accounting or to previous accounts

Fund accounting
These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Unrestricted funds Designated funds Revaluation funds Restricted funds
These are unrestricted funds earmarked by the trustees for particular purposes. These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income
Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure
Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reliefs on donations and gifts
Income from tax reliefs is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities
These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help
The value of any volunteer help received is not included in the accounts. Investment income
This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets
This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets

This includes any gain or loss on the sale of investments.

**Bethel Temple of Christ
Notes to the Accounts**

Expenditure

Recognition of expenditure cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	2% Reducing Balance
Fixtures & Fittings	25% Straight Line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

	Unrestricted funds	Total funds
	2022	2022
	£	£
Income and endowments from:		
Donations and legacies	27,766	27,766
Total	27,766	27,766
Expenditure on:		
Charitable activities	3,188	3,188
Other	21,683	21,683
Total	24,871	24,871
Net income	2,895	2,895
Net income before other gains/(losses)	2,895	2,895
Other gains and losses:		
Net movement in funds	2,895	2,895
Reconciliation of funds:		
Total funds brought forward	126,623	126,623
Total funds carried forward	129,518	129,518
3 Income from donations and legacies		
Tithes and offerings	29,464	27,766
Unrestricted	£ 29,464	£ 27,766
4 Expenditure on charitable activities		
Events and travel	2,346	2,108
Donations	40	1,080
<i>activities</i>		
<i>Expenditure on charitable</i>		
<i>activities</i>		
Unrestricted	£ 2,386	£ 3,188

	2023	2022
Unrestricted		
Total	£	£
Bank loan and overdraft	3,361	2,977
interest payable	14,192	7,084
Premises costs	5,993	6,259
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	4,146	4,603
General administrative costs	823	760
Legal and professional costs	28,515	21,683
Net (expenditure)/income before transfers	£	£
	2023	2022
	£	£
Staff costs	5,993	6,259
Depreciation of owned fixed assets		
This is stated after charging:		
No employee received emoluments in excess of £60,000.		
8 Tangible fixed assets		
Cost or revaluation		
At 1 April 2022	292,546	299,485
Additions	-	1,097
Disposals	-	(360)
At 31 March 2023	292,546	300,222
Depreciation and impairment		
At 1 April 2022	70,502	75,067
Depreciation charge for the year	4,441	5,993
Disposals	-	(360)
At 31 March 2023	74,943	80,700
Net book values		
At 31 March 2023	217,603	219,522
At 31 March 2022	222,044	224,418
9 Debtors		
Prepayments and accrued income	666	734
	666	734
	£	£
	2023	2022
	£	£
Total	£	£
Land and buildings		
Fixtures & fittings		
Total		

**Bethel Temple of Christ
Notes to the Accounts**

10 Creditors:
amounts falling due within one year

2023	2022
£ 5,945	£ 5,400
2,288	1,465
<u>8,233</u>	<u>6,865</u>

Bank loans and overdrafts
Accruals and deferred income

11 Creditors:

amounts falling due after more than one year

2023	2022
£ 87,412	£ 97,125
<u>87,412</u>	<u>97,125</u>

Bank loans and overdrafts

12 Movement in funds

	At 31 March 2023	At 1 April 2022		At 31 March 2023	At 1 April 2022
Restricted funds:			£		£
Unrestricted funds:					
General funds	(30,901)	29,464	£	129,518	29,464
Revaluation Reserves:					
Total funds	(30,901)	29,464	£	129,518	29,464

13 Analysis of net assets between funds

Fixed assets	219,522	219,522
Net current assets	(4,029)	(4,029)
Creditors due in more than one year and provisions	(87,412)	(87,412)
Total	128,081	128,081

Unrestricted funds
Total

**Bethel Temple of Christ
Notes to the Accounts
14 Reconciliation of net debt**

	At 31 March 2023	At 1 April 2022	
	£	£	
Cash and cash equivalents	3,538	8,356	
	(4,818)	(4,818)	
	3,538	3,538	
Bank loans	(93,357)	(102,525)	
	9,168	9,168	
	(93,357)	(93,357)	
Net debt	<u>(89,819)</u>	<u>(94,169)</u>	
	4,350	4,350	
	<u>(89,819)</u>	<u>(89,819)</u>	

	Unrestricted funds	Total funds	Total funds
	2023	2023	2022
	£	£	£
Income and endowments from:			
Donations and legacies	29,464	29,464	27,766
Total income and endowments	29,464	29,464	27,766
Expenditure on:			
Charitable activities	40	40	1,080
Donations			2,108
Events and travel	2,346	2,346	3,188
Total of expenditure on charitable activities	2,386	2,386	3,188
Other expenditure	3,361	3,361	2,977
Bank loan and overdraft interest payable	3,361	3,361	2,977
Premises costs	1,264	1,264	1,028
Rates	9,197	9,197	5,212
Light, heat and power	3,731	3,731	844
Premises repairs and maintenance	14,192	14,192	7,084
General administrative costs, including depreciation and amortisation	4,441	4,441	4,531
Depreciation of land and buildings	1,552	1,552	1,728
Depreciation of Fixtures & Fittings	67	67	67
Bank charges	2,417	2,417	2,346
General insurances	1,662	1,662	2,190
Telephone, fax and broadband	4,146	4,146	4,603
Legal and professional costs	823	823	760
Accountancy and bookkeeping	-	-	-
Other legal and professional costs	823	823	760
Total of expenditure of other costs	28,515	28,515	21,683

**Bethel Temple of Christ
Detailed Statement of Financial Activities**

Total expenditure	30,901	30,901	24,871
Net gains on investments	-	-	-
Net (expenditure)/income	(1,437)	(1,437)	2,895
Net (expenditure)/income before other gains/(losses)	(1,437)	(1,437)	2,895
Other Gains	-	-	-
Net movement in funds	(1,437)	(1,437)	2,895
Reconciliation of funds:			
Total funds brought forward	129,518	129,518	126,623
Total funds carried forward	128,081	128,081	129,518

BETHEL TEMPLE OF CHRIST

England & Wales - Charity number 1076102

Accounts

Bethel Temple of Christ

Charity No. 1076102

Trustees' Report and Unaudited Accounts

31 March 2022

Bethel Temple of Christ
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**Bethel Temple of Christ
Trustees Annual Report**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1076102

Principal Office

2 Attenborough Close
Newtown
Birmingham
B19 2QA

Trustees

The following Trustees served during the year:

A.M. Grant
C. Morrison
D. Parkes
P. Parkes (Secretary)

Accountants

Pointon Young
33 Ludgate Hill
Birmingham
B3 1EH

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



D. Parkes
Trustee

17 November 2022

Bethel Temple of Christ
Independent Examiners Report

Independent Examiner's Report to the trustees of Bethel Temple of Christ

I report to the trustees on my examination of the accounts of Bethel Temple of Christ for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

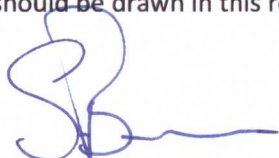
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



S Brown FA BCA
Pointon Young
33 Ludgate Hill
Birmingham
B3 1EH
17 November 2022

Bethel Temple of Christ
Statement of Financial Activities
for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	3	27,766	27,766	21,634
Total		27,766	21,766	21,634
Expenditure on:				
Charitable activities	4	3,188	3,188	2,973
Other	5	21,683	21,683	19,531
Total		24,871	24,871	22,504
Net gains on investments		-	-	-
Net (expenditure)/income	6	2,895	2,895	(870)
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		2,895	2,895	(870)
Other gains and losses				
Net movement in funds		2,895	2,895	(870)
Reconciliation of funds:				
Total funds brought forward		126,623	126,623	127,493
Total funds carried forward		129,518	129,518	126,623

**Bethel Temple of Christ
Balance Sheet**

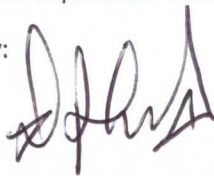
at 31 March 2022

Charity No. 1076102

		2022	2021
		£	£
Fixed assets			
Tangible assets	8	224,418	230,457
		<u>224,418</u>	<u>230,457</u>
Current assets			
Debtors	9	734	800
Cash at bank and in hand		8,356	7,576
		<u>9,090</u>	<u>8,376</u>
Creditors: Amount falling due within one year	10	(6,865)	(6,812)
Net current assets/(liabilities)		2,225	1,564
Total assets less current liabilities		226,643	232,021
Creditors: Amounts falling due after more than one year	11	(97,125)	(105,398)
Net assets excluding pension asset or liability		129,518	126,623
Total net assets		<u>129,518</u>	<u>126,623</u>
The funds of the charity			
Restricted funds			
Unrestricted funds	12		
General funds		129,518	126,623
		<u>129,518</u>	<u>126,623</u>
Reserves	12		
Total funds		<u>129,518</u>	<u>126,623</u>

Approved by the trustees on 17 September 2021

And signed on their behalf by:



D. Parkes

Trustee

17 November 2022

Bethel Temple of Christ

Notes to the Accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Bethel Temple of Christ

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	2% Reducing Balance
Fixtures & Fittings	25% Straight Line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Bethel Temple of Christ

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Bethel Temple of Christ
Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Donations and legacies	21,634	21,634
Total	<u>21,634</u>	<u>21,634</u>
Expenditure on:		
Charitable activities	2,973	2,973
Other	19,531	19,531
Total	<u>22,504</u>	<u>22,504</u>
Net income	<u>(870)</u>	<u>(870)</u>
Net income before other gains/(losses)	<u>(870)</u>	<u>(870)</u>
Other gains and losses:		
Net movement in funds	<u>(870)</u>	<u>(870)</u>
Reconciliation of funds:		
Total funds brought forward	127,493	127,493
Total funds carried forward	<u><u>126,623</u></u>	<u><u>126,623</u></u>

3 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
Tithes and offerings	27,766	27,766	21,634
	<u>27,766</u>	<u>27,766</u>	<u>21,634</u>

4 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Donations	1,080	1,080	741
Events and travel	2,108	2,108	2,232
	<u>3,188</u>	<u>3,188</u>	<u>2,973</u>

Bethel Temple of Christ
Notes to the Accounts

5 Other expenditure

	Unrestricted	Total	Total
	£	2022	2021
	£	£	£
Bank loan and overdraft interest payable	2,977	2,977	3,634
Premises costs	7,084	7,084	4,842
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	6,259	6,259	6,394
General administrative costs	4,603	4,603	3,813
Legal and professional costs	760	760	848
	<u>21,683</u>	<u>21,683</u>	<u>19,531</u>

6 Net (expenditure)/income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	6,259	6,394

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Tangible fixed assets

	Land and buildings	Fixtures & Fittings	Total
	£	£	£
Cost or revaluation			
At 1 April 2021	292,546	16,573	309,119
Additions	-	220	220
Disposals	-	(9,854)	(9,854)
At 31 March 2022	<u>292,546</u>	<u>6,939</u>	<u>299,485</u>
Depreciation and impairment			
At 1 April 2021	65,971	12,691	78,662
Depreciation charge for the year	4,531	1,728	6,259
Disposals	-	(9,854)	(9,854)
At 31 March 2022	<u>70,502</u>	<u>4,565</u>	<u>75,067</u>
Net book values			
At 31 March 2022	<u>222,044</u>	<u>2,374</u>	<u>224,418</u>
At 31 March 2021	<u>225,575</u>	<u>3,882</u>	<u>230,457</u>

9 Debtors

	2022	2021
	£	£
Prepayments and accrued income	734	800
	<u>734</u>	<u>800</u>

Bethel Temple of Christ
Notes to the Accounts

10 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	5,400	5,400
Accruals and deferred income	1,465	1,412
	<u>6,865</u>	<u>6,812</u>

11 Creditors:

amounts falling due after more than one year

	2022	2021
	£	£
Bank loans and overdrafts	97,125	105,398
	<u>97,125</u>	<u>105,398</u>

12 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2022
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	126,623	27,766	(24,871)	129,518
Revaluation Reserves:				
Total funds	<u>127,493</u>	<u>27,766</u>	<u>(24,871)</u>	<u>129,518</u>

13 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	224,418	224,418
Net current assets	2,225	2,225
Creditors due in more than one year and provisions	(97,125)	(97,125)
	<u>129,518</u>	<u>129,518</u>

Bethel Temple of Christ
Notes to the Accounts

14 Reconciliation of net debt

	At 1 April		At 31
	2021	Cash flows	March
	£	£	2022
			£
Cash and cash equivalents	7,576	780	8,356
	<u>7,576</u>	<u>780</u>	<u>8,356</u>
Bank loans	(110,798)	8,273	(102,525)
	<u>(110,798)</u>	<u>8,273</u>	<u>(102,525)</u>
Net debt	<u>(103,222)</u>	<u>9,053</u>	<u>(94,169)</u>

Bethel Temple of Christ
Detailed Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	27,766	27,766	21,634
	<u>27,766</u>	<u>27,766</u>	<u>21,634</u>
Total income and endowments	27,766	27,766	21,634
Expenditure on:			
Charitable activities			
Donations	1,080	1,080	741
Events and travel	2,108	2,108	2,232
	<u>3,188</u>	<u>3,188</u>	<u>2,973</u>
Total of expenditure on charitable activities	3,188	3,188	2,973
Other expenditure			
Bank loan and overdraft interest payable	2,977	2,977	3,634
	<u>2,977</u>	<u>2,977</u>	<u>3,634</u>
Premises costs			
Rates	1,028	1,028	1,220
Light, heat and power	5,212	5,212	1,974
Premises repairs and maintenance	844	844	1,648
	<u>7,084</u>	<u>7,084</u>	<u>4,842</u>
General administrative costs, including depreciation and amortisation			
Depreciation of land and buildings	4,531	4,531	4,624
Depreciation of Fixtures & Fittings	1,728	1,728	1,770
Bank charges	67	67	67
General insurances	2,346	2,346	2,035
Telephone, fax and broadband	2,190	2,190	1,711
	<u>4,603</u>	<u>4,603</u>	<u>10,207</u>
Legal and professional costs			
Accountancy and bookkeeping	760	760	719
Other legal and professional costs	-	-	129
	<u>760</u>	<u>760</u>	<u>848</u>
Total of expenditure of other costs	<u>21,683</u>	<u>21,683</u>	<u>19,531</u>

Bethel Temple of Christ
Detailed Statement of Financial Activities

Total expenditure	24,871	24,871	22,504
Net gains on investments	-	-	-
	<hr/>	<hr/>	<hr/>
Net (expenditure)/income	2,895	2,895	(870)
	<hr/>	<hr/>	<hr/>
Net (expenditure)/income before other gains/(losses)	2,895	2,895	(870)
Other Gains	-	-	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	2,895	2,895	(870)
	<hr/>	<hr/>	<hr/>
Reconciliation of funds:			
Total funds brought forward	126,623	126,623	127,493
	<hr/>	<hr/>	<hr/>
Total funds carried forward	129,518	129,518	126,623
	<hr/>	<hr/>	<hr/>

BETHEL TEMPLE OF CHRIST

England & Wales - Charity number 1076102

Accounts

Bethel Temple of Christ

Charity No. 1076102

Trustees' Report and Unaudited Accounts

31 March 2020

Bethel Temple of Christ
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**Bethel Temple of Christ
Trustees Annual Report**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1076102

Principal Office

2 Attenborough Close
Newtown
Birmingham
B19 2QA

Trustees

The following Trustees served during the year:

A.M. Grant
C. Morrison
D. Parkes
P. Parkes

Accountants

Pointon Young
33 Ludgate Hill
Birmingham
B3 1EH

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



D. Parkes
Trustee
14 April 2021

Bethel Temple of Christ
Independent Examiners Report

Independent Examiner's Report to the trustees of Bethel Temple of Christ

I report to the trustees on my examination of the accounts of Bethel Temple of Christ for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



S Brown
BA FCA
Pointon Young
33 Ludgate Hill
Birmingham

B3 1EH
14 April 2021

Bethel Temple of Christ
Statement of Financial Activities
for the year ended 31 March 2020

	Notes	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies	3	30,857	30,857	41,084
Total		30,857	30,857	41,084
Expenditure on:				
Charitable activities	4	4,283	4,283	6,717
Other	5	26,210	26,210	25,780
Total		30,493	30,493	32,497
Net gains on investments		-	-	-
Net income	6	364	364	8,587
Transfers between funds		-	-	-
Net income before other gains/(losses)		364	364	8,587
Other gains and losses				
Net movement in funds		364	364	8,587
Reconciliation of funds:				
Total funds brought forward		127,129	127,129	118,542
Total funds carried forward		127,493	127,493	127,129

**Bethel Temple of Christ
Balance Sheet**

at 31 March 2020

Charity No. 1076102

		2020 £	2019 £
Fixed assets			
Tangible assets	8	235,408	240,378
		<u>235,408</u>	<u>240,378</u>
Current assets			
Debtors	9	867	933
Cash at bank and in hand		7,631	10,578
		<u>8,498</u>	<u>11,511</u>
Creditors: Amount falling due within one year	10	(8,963)	(8,927)
Net current (liabilities)/assets		(465)	2,584
Total assets less current liabilities		234,943	242,962
Creditors: Amounts falling due after more than one year	11	(107,450)	(115,833)
Net assets excluding pension asset or liability		<u>127,493</u>	<u>127,129</u>
Total net assets		<u>127,493</u>	<u>127,129</u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		127,493	127,129
		<u>127,493</u>	<u>127,129</u>
Reserves	12		
Total funds		<u>127,493</u>	<u>127,129</u>

Approved by the trustees on 14 April 2021

And signed on their behalf by:

D. Parkes
Trustee
14 April 2021



Bethel Temple of Christ

Notes to the Accounts

for the year ended 31 March 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Bethel Temple of Christ
Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	2% Reducing Balance
Fixtures & Fittings	25% Straight Line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Bethel Temple of Christ

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Bethel Temple of Christ
Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Total funds 2019 £
Income and endowments from:		
Donations and legacies	41,084	41,084
Total	<u>41,084</u>	<u>41,084</u>
Expenditure on:		
Charitable activities	6,717	6,717
Other	25,779	25,779
Total	<u>32,496</u>	<u>32,496</u>
Net income	<u>8,588</u>	<u>8,588</u>
Net income before other gains/(losses)	8,588	8,588
Other gains and losses:		
Net movement in funds	<u>8,588</u>	<u>8,588</u>
Reconciliation of funds:		
Total funds brought forward	118,542	118,542
Total funds carried forward	<u>127,130</u>	<u>127,130</u>

3 Income from donations and legacies

	Unrestricted	Total 2020	Total 2019
	£	£	£
	30,857	30,857	41,084
	<u>30,857</u>	<u>30,857</u>	<u>41,084</u>

4 Expenditure on charitable activities

Expenditure on charitable activities

	Unrestricted	Total 2020	Total 2019
	£	£	£
Donations	711	711	1,482
Events and travel	3,572	3,572	5,235
<i>Governance costs</i>			
	<u>4,283</u>	<u>4,283</u>	<u>6,717</u>

Bethel Temple of Christ
Notes to the Accounts

5 Other expenditure

	Unrestricted	Total 2020	Total 2019
	£	£	£
Bank loan and overdraft interest payable	3,352	3,352	3,165
Premises costs	12,340	12,340	11,212
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	5,799	5,799	6,022
General administrative costs	3,899	3,899	4,447
Legal and professional costs	820	820	934
	<u>26,210</u>	<u>26,210</u>	<u>25,780</u>

6 Net income before transfers

	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	5,799	6,022

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Tangible fixed assets

	Land and buildings	Fixtures & Fittings	Total
	£	£	£
Cost or revaluation			
At 1 April 2019	292,546	50,807	343,353
Additions	-	829	829
At 31 March 2020	<u>292,546</u>	<u>51,636</u>	<u>344,182</u>
Depreciation and impairment			
At 1 April 2019	56,629	46,346	102,975
Depreciation charge for the year	4,718	1,081	5,799
At 31 March 2020	<u>61,347</u>	<u>47,427</u>	<u>108,774</u>
Net book values			
At 31 March 2020	<u>231,199</u>	<u>4,209</u>	<u>235,408</u>
At 31 March 2019	<u>235,917</u>	<u>4,461</u>	<u>240,378</u>

9 Debtors

	2020	2019
	£	£
Prepayments and accrued income	867	933
	<u>867</u>	<u>933</u>

Bethel Temple of Christ
Notes to the Accounts

10 Creditors:

amounts falling due within one year

	2020	2019
	£	£
Bank loans and overdrafts	7,593	7,593
Accruals and deferred income	1,370	1,334
	<u>8,963</u>	<u>8,927</u>

11 Creditors:

amounts falling due after more than one year

	2020	2019
	£	£
Bank loans and overdrafts	107,450	115,833
	<u>107,450</u>	<u>115,833</u>

12 Movement in funds

	At 1 April 2019	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2020 £
Restricted funds:				
Unrestricted funds:				
General funds	127,129	30,857	(30,493)	127,493
Revaluation Reserves:				
Total funds	<u>127,129</u>	<u>30,857</u>	<u>(30,493)</u>	<u>127,493</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	235,408	235,408
Net current assets	(465)	(465)
Creditors due in more than one year and provisions	(107,450)	(107,450)
	<u>127,493</u>	<u>127,493</u>

Bethel Temple of Christ
Notes to the Accounts

14 Reconciliation of net debt

	At 1 April		At 31
	2019	Cash flows	March
	£	£	2020
			£
Cash and cash equivalents	10,578	(2,947)	7,631
	<u>10,578</u>	<u>(2,947)</u>	<u>7,631</u>
Bank loans	(123,426)	8,383	(115,043)
	<u>(123,426)</u>	<u>8,383</u>	<u>(115,043)</u>
Net debt	<u>(112,848)</u>	<u>5,436</u>	<u>(107,412)</u>