

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

**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 2025 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.

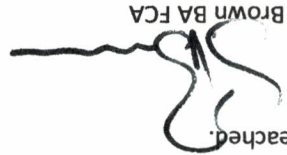
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

5 February 2026

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

	Notes	Unrestricted funds	Total funds	Total funds
		£ 2025	£ 2025	£ 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	214,056
	214,056
Current assets	
Debtors	600
Cash at bank and in hand	3,232
Other debtors	-
	3,832
Creditors: Amount falling due within one year	(9,298)
	(5,466)
Net current assets/(liabilities)	202,601
Total assets less current liabilities	(73,005)
Creditors: Amounts falling due after more than one year	(79,656)
	128,934
Net assets excluding pension asset or liability	129,596
Total net assets	128,934
The funds of the charity	
Restricted funds	
Unrestricted funds	128,934
General funds	128,934
Reserves	128,934
Total funds	128,934

Approved by the trustees on 5 February 2026

And signed on their behalf by:



D. Parkes
Trustee

5 February 2026

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.

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 reclaim on income from tax reclaim is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services These are only included in income (with an equivalent amount in expenditure) and facilities 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	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.

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		Total funds
	2024	2025	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	128,934	128,081
Total funds carried forward	128,934	128,934	128,934
3 Income from donations and legacies			
Unrestricted	Total	Total	Total
£	£	£	£
33,092	33,092	33,092	33,693
Gift aid	3,198	3,198	-
Tithes and offerings			
4 Expenditure on charitable activities			
Unrestricted	Total	Total	Total
£	£	£	£
36,290	36,290	36,290	33,693
Expenditure on charitable activities			
£	£	£	£
869	869	869	550
Donations			
Expenditure on charitable activities			
Events and travel	2,576	2,576	2,515
3,445	3,445	3,445	3,065

	Unrestricted	2025	2024
Bank loan and overdraft	£	£	£
interest payable	8,960	8,960	6,791
Premises costs	10,772	10,772	11,319
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	4,760	4,760	5,466
General administrative costs	6,838	6,838	5,368
Legal and professional costs	853	853	831
	32,183	32,183	29,775
Net (expenditure)/income before transfers			
This is stated after charging:			
Depreciation of owned fixed assets	£	£	£
Staff costs	4,760		5,466
No employee received emoluments in excess of £60,000.			
Tangible fixed assets			
8			
Cost or revaluation	£	£	£
At 1 April 2024	292,546	7,676	300,222
Additions	-	-	-
Disposals	-	-	-
At 31 March 2025	292,546	7,676	300,222
Depreciation and impairment			
At 1 April 2024	79,296	6,870	86,166
Depreciation charge for the year	4,265	495	4,760
Disposals	-	-	-
At 31 March 2025	83,561	7,365	90,926
Net book values			
At 31 March 2025	208,985	311	209,296
At 31 March 2024	213,250	806	214,056
9 Debtors			
Prepayments and accrued income	£	£	£
At 31 March 2025	533		600
At 31 March 2024	533		600

10 Creditors:

amounts falling due within one year

Bank loans and overdrafts
Accruals and deferred income

2025	2024
£	£
6,600	6,652
2,465	2,646
<u>9,065</u>	<u>9,298</u>

11 Creditors:

amounts falling due after more than one year

Bank loans and overdrafts

2025	2024
£	£
73,005	79,656
<u>73,005</u>	<u>79,656</u>

12 Movement in funds

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

Restricted funds:

Unrestricted funds:

General funds

Revaluation Reserves:

£	£	£	£
128,934	36,290	(35,628)	129,596
<u>128,934</u>	<u>36,290</u>	<u>(35,628)</u>	<u>129,596</u>

Total funds

13 Analysis of net assets between funds

Fixed assets

Net current assets

Creditors due in more than one year and provisions

Unrestricted funds	Total
£	£
209,296	209,296
(9,065)	(9,065)
(73,005)	(73,005)
<u>129,596</u>	<u>129,596</u>

14 Reconciliation of net debt

	At 1 April 2024		At 31 March 2025	
	£	£	£	£
Cash and cash equivalents	3,232	(306)	1,837	1,837
Bank loans	(86,308)	7,049	(79,605)	(79,605)
Net debt	(83,076)	6,743	(77,768)	(77,768)