

DEWSBURY GOSPEL CHURCH

England & Wales · Charity number 1123715

Details

Other names	THE BRANCH CHRISTIAN BOOKS, THE BRANCH CHRISTIAN SCHOOL
Status	Registered
Legal form	Charitable company
Company number	06402268
Registered	2008-04-16
Register	View on the Charity Commission register

Contact

Address	Dewsbury Gospel Church West Park street Dewsbury WF13 4LA
Phone	01924452511
Email	secretary@dewsburygospelchurch.org.uk
Website	www.dewsburygospelchurch.org.uk

Activities

Objects: 1 THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE ARTICLES OF FAITH SET OUT IN ARTICLE 34 OF THE ARTICLES INCLUDING, WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING, BY THE PREACHING AND PROCLAMATION OF THE CHRISTIAN GOSPEL, THE TEACHING OF CHRISTIAN DOCTRINE AND PRINCIPLES, PASTORAL CARE, THE DISTRIBUTION OF THE BIBLE AND OTHER CHRISTIAN LITERATURE AND BY ALL FORMS OF BROADCASTING MEDIA;2 THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS OR WHO ARE AGED OR SICK;3 THE ADVANCEMENT OF EDUCATION ON THE BASIS OF CHRISTIAN PRINCIPLES; AND4 THE PROMOTION OF SUCH OTHER CHARITABLE PURPOSES AS THE BOARD SHALL FROM TIME TO TIME DETERMINE.

Activities: The advancement of the Christian faith by preaching, teaching and proclaiming the Christian Gospel and pastoral care. The distribution of the Bible & other Christian literature, and by all forms of broadcasting media. The advancement of education on the basis of Christian principles. Also the relief of persons in conditions of need, hardship or distress, or who are aged or sick.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS.
- Israel
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£208,297	£196,896	-	-
2023-12-31	£223,322	£156,607	-	-
2022-12-31	£190,854	£137,970	-	-
2021-12-31	£147,936	£150,151	-	-
2020-12-31	£149,166	£130,588	-	-

Trustees

Name	Role	Appointed
Dr Adebowale Adekunle		2025-04-29
IAN MICHAEL GRACE		
JONATHAN HOLT		2018-05-13
MR JEREMY CHILDS		2018-02-16
Michael David Firth		2019-09-26
STEPHEN PAUL HODGSON		

DEWSBURY GOSPEL CHURCH

England & Wales - Charity number 1123715

Accounts

Company registration number: 06402268
Charity registration number: 1123715

**DEWSBURY GOSPEL CHURCH
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Dewsbury Gospel Church Contents

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Dewsbury Gospel Church
Company No. 06402268
Trustees' Report For The Year Ended 31 December 2024

The trustees present their report and the financial statements for the year ended 31 December 2024.

Objectives and Activities

Aims and Objectives

The objectives of the company are for the benefit of the public:

(I) the advancement of the Christian faith in accordance with the Articles of Faith set out in Article 34 of the Articles of Association including, without prejudice to the generality of the foregoing, by the preaching and proclamation of the Christian Gospel, the teaching of Christian doctrine and principles, pastoral care, the distribution of the Bible and other Christian literature and by all forms of broadcasting media;

(II) the relief of persons who are in conditions of need, hardship and distress or who are aged or sick;

(III) the advancement of education on the basis of Christian principles;

(IV) the promotion of such other charitable purposes as the Board shall from time to time determine.

Significant Activities

The charity has two main activities carried out through two separate divisions:

- Dewsbury Gospel Church, focusing on the worship and praise of God.
- Branch Christian School, focusing on the education of students equivalent to GCSE and A Level standard in a Christian environment.

Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

As of 31 May 2023, the charity operates from a single premise now at the Revival Centre, Dewsbury after the Temperance Hall building at Dewsbury was sold by the Temperance Building charity. The Church continued to lease the Temperance Hall building in Dewsbury until 31 May 2023.

Weekly Sunday services were held along with midweek prayer meetings at the Dewsbury Revival Centre along with various outreach events within the building proclaiming the Gospel of Jesus Christ and providing Christian teaching to the public and opportunity to connect with the community.

Support was once again given to the Children's Work facilitated by 'Churches Together in Dewsbury' and the youth members of the Church in their later teens and early twenties continued to have had the opportunity to meet on a regular basis with their peers from other member churches and community within the group.

Dewsbury Gospel Church continues to fully support "Care Dewsbury", a collaboration of 'Churches Together in Dewsbury' – caring for homeless and needy people, especially those with alcohol and drug dependency. The Church has also during the year hosted joint leadership meetings for Churches Together in Dewsbury and have also continued to support the outreach and open-air meetings in Dewsbury Town Centre.

The Church has the main responsibility for the supervision of Branch FM Community radio station with many Church members involved as trustees and volunteers. The interest in and influence of the station continues to grow within the local community through its presentation of good music and various programs.

Branch Christian School continues to operate in the Dewsbury Revival Centre and had 20 students during the year, a similar number of students as in previous years. Students from the school have graduated from and attended various universities including Oxford, Kingston, Leicester, Cardiff, Huddersfield, and Lancaster.

Members of the Church continue to put much time and effort into seeing the premises from which the charity operates serve as places of praise, worship, study, and service for the general community in and around the town of Dewsbury.

**Dewsbury Gospel Church
Trustees' Report (continued)
For The Year Ended 31 December 2024**

Financial Review

Financial Position

During 2024, the charity remained financially stable and saw a net surplus of £11,401 (2023: £67,315) of which £520 was restricted (2023: £600) and £10,881 (2023: £66,715) was unrestricted. Total income for the period was £208,297 (2023: £223,922) against expenditure of £196,896 (2023: £156,608).

The charity ended the year with total funds of £335,435 (2023: £324,034) of which £7,875 (2023: £8,475) were restricted and £326,440 (2023: £315,559) were unrestricted.

Reserves Policy

The charity has no quantified reserves policy in place. however, the Board considers that the level of reserves of the charity at the end of the period is satisfactory.

Going Concern

At the time of signing these accounts the Trustees are of the opinion that the Charity will remain viable for the foreseeable future and therefore these Financial Statements have been prepared on the Going Concern basis.

Additional Note

Principal funding sources

The principal funding sources of the charity remain donations to the Church together with school fees. This funding has been used to support the key objectives of the charity.

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, the Memorandum and Articles of Association, and is constituted as a company limited by guarantee, as defined by the Companies Act 2006. The guarantee is limited to £1 per member, who are all directors/trustees of the company.

The trustees (who are also directors of the charity for the purposes of the Companies Act 2006) that served during the year were as follows:

Mr IM Grace
Mr J Holt - secretary (appointed Feb 25)
Mr JJ Childs
Mr MD Farrant (resigned Feb 25)
Mr MD Firth
Mrs L Cox (resigned Feb 25)
Mr SP Hodgson
Mr A Adekunle (appointed Apr 25)

Trustee Selection Methods

Trustees are appointed by the incumbent trustees and in accordance with the Articles of Association. When appointing new trustees the Board takes into account that it is practicable to do so, and that new trustees will contribute to the skills and balance of the existing Board.

Organisational structure

While the trustees engage with the operations of the charity at the strategic level the day to day management of the activities of the charity during the year ended 31 December 2024 were delegated by the trustees to Mr S P Hodgson, the Chairman of the Board of Trustees, while Mr J J Childs discharges the duties of Pastor of the Church.

All decisions in relation to major expenditure, particularly of a capital nature, are made by the Board of Trustees as are decisions concerning the setting or modification of the charity's aims and objectives. Decisions in relation to day to day operational activities are delegated to Mr S P Hodgson, the Chairman of the Board of Trustees, as are decisions concerning the implementation of policies to achieve the charity's aims and objectives.

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**Dewsbury Gospel Church
Trustees' Report (continued)
For The Year Ended 31 December 2024**

Organisational structure - continued

Induction and training of trustees

The charity has not adopted specific policies for the induction and training of trustees. However the Board are mindful of the need for trustees to keep abreast of developments in company and charity law and best practice.

Reference and Administrative Details

Trustees

Mr IM Grace
Mr J Holt - Secretary
Mr JJ Childs
Mr MD Farrant - Secretary (resigned 28/02/2025)
Mr MD Firth
Mrs L Cox (resigned 28/02/2025)
Dr A Adekunle (appointed 01/04/2025)

Charity Number

1123715

Company Number

06402268

Principal Address

Dewsbury Gospel Church Revival Centre
West Park Street
Dewsbury
West Yorkshire
WF13 4LA

Independent Examiner

21 Warnocks Lane
Coleraine
Co. Londonderry
BT52 1TH

**Dewsbury Gospel Church
Trustees' Report (continued)
For The Year Ended 31 December 2024**

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

04/09/2025

Dewsbury Gospel Church
Independent Examiner's Report to the Trustees of Dewsbury Gospel Church
For The Year Ended 31 December 2024

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

04/09/2025
21 Warnocks Lane
Coleraine
Co. Londonderry
BT52 1TH

Dewsbury Gospel Church
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2024

				2024	2023
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	164,222	520	164,742	93,459
Charitable activities:					
Charitable activities		38,095	-	38,095	126,857
Investments	4	5,460	-	5,460	3,482
Other	5	-	-	-	125
		<u>207,777</u>	<u>520</u>	<u>208,297</u>	<u>223,923</u>
EXPENDITURE ON:					
Charitable activities:	6				
Charitable activities		(193,656)	-	(193,656)	(152,111)
Other		(3,240)	-	(3,240)	(4,497)
		<u>(196,896)</u>	<u>-</u>	<u>(196,896)</u>	<u>(156,608)</u>
NET INCOME		<u>10,881</u>	<u>520</u>	<u>11,401</u>	<u>67,315</u>
NET MOVEMENT IN FUNDS		<u>10,881</u>	<u>520</u>	<u>11,401</u>	<u>67,315</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		315,559	8,475	324,034	256,719
TOTAL FUNDS CARRIED FORWARD	15	<u><u>326,440</u></u>	<u><u>8,995</u></u>	<u><u>335,435</u></u>	<u><u>324,034</u></u>

The notes on pages 9 to 13 form part of these financial statements.

Dewsbury Gospel Church
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 December 2024

				2023
		Unrestricted	Restricted	Total
	Notes	funds	funds	funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	92,859	600	93,459
Charitable activities:				
Charitable activities		126,857	-	126,857
Investments	4	3,482	-	3,482
Other	5	125	-	125
		<u>223,323</u>	<u>600</u>	<u>223,923</u>
EXPENDITURE ON:				
Charitable activities:	6			
Charitable activities		(152,111)	-	(152,111)
Other		(4,497)	-	(4,497)
		<u>(156,608)</u>	<u>-</u>	<u>(156,608)</u>
NET INCOME		66,715	600	67,315
NET MOVEMENT IN FUNDS		<u>66,715</u>	<u>600</u>	<u>67,315</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		248,844	7,875	256,719
TOTAL FUNDS CARRIED FORWARD	15	<u><u>315,559</u></u>	<u><u>8,475</u></u>	<u><u>324,034</u></u>

The notes on pages 9 to 13 form part of these financial statements.

**Dewsbury Gospel Church
Balance Sheet
As At 31 December 2024**

				2024	2023
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	10	272,099	-	272,099	273,099
		<u>272,099</u>	<u>-</u>	<u>272,099</u>	<u>273,099</u>
CURRENT ASSETS					
Stocks	11	5,143	-	5,143	4,299
Debtors	12	13,765	-	13,765	35,335
Cash at bank and in hand		218,321	-	218,321	220,440
		<u>237,229</u>	<u>-</u>	<u>237,229</u>	<u>260,074</u>
Creditors: Amounts Falling Due Within One Year	13	(10,799)	-	(10,799)	(39,693)
		<u>226,430</u>	<u>-</u>	<u>226,430</u>	<u>220,381</u>
NET CURRENT ASSETS (LIABILITIES)					
		<u>498,529</u>	<u>-</u>	<u>498,529</u>	<u>493,480</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>498,529</u>	<u>-</u>	<u>498,529</u>	<u>493,480</u>
Creditors: Amounts Falling Due After More Than One Year	14	(163,094)	-	(163,094)	(169,446)
		<u>335,435</u>	<u>-</u>	<u>335,435</u>	<u>324,034</u>
NET ASSETS					
		<u>335,435</u>	<u>-</u>	<u>335,435</u>	<u>324,034</u>
FUNDS OF THE CHARITY					
Restricted Funds				8,995	8,475
Unrestricted Funds				326,440	315,559
TOTAL FUNDS	15			<u>335,435</u>	<u>324,034</u>

For the year ending 31 December 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

04/09/2025

The notes on pages 9 to 13 form part of these financial statements.

Dewsbury Gospel Church
Notes to the Financial Statements
For The Year Ended 31 December 2024

1. General Information

Dewsbury Gospel Church is a company limited by guarantee, incorporated in England & Wales, registered number 06402268 and registered charity number 1123715. The registered office is Dewsbury Gospel Church Revival Centre, West Park Street, Dewsbury, West Yorkshire, WF13 4LA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	2% SL on cost and 10% SL on improvements
Fixtures & Fittings	15% RB
Computer Equipment	33% RB

2.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

Dewsbury Gospel Church
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	151,820	520	152,340
Gift aid	12,402	-	12,402
	<u>164,222</u>	<u>520</u>	<u>164,742</u>

	Unrestricted funds	Restricted funds	2023 Total funds
	£	£	£
Donations and gifts	82,587	600	83,187
Gift aid	10,272	-	10,272
	<u>92,859</u>	<u>600</u>	<u>93,459</u>

4. Investment Income

	2024 Unrestricted funds	2023 Unrestricted funds
	£	£
Bank interest receivable	<u>5,460</u>	<u>3,482</u>

5. Other Income

	2024 Unrestricted funds	2023 Unrestricted funds
	£	£
Utilities recharged	<u>-</u>	<u>125</u>

6. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 7)	2024 Total
	£	£	£
Charitable activities	<u>109,025</u>	<u>84,631</u>	<u>193,656</u>

	Activities undertaken directly	Support costs (see note 7)	2023 Total
	£	£	£
Charitable activities	<u>78,793</u>	<u>73,318</u>	<u>152,111</u>

Dewsbury Gospel Church
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

7. Support Costs

	2024
	Charitable activities
	£
Employee costs	629
Premises expenses	15,416
General administration	39,399
Depreciation	15,819
Interest payable	13,368
	<u>84,631</u>
	<u><u>84,631</u></u>
	2023
	Charitable activities
	£
Employee costs	1,693
Premises expenses	15,063
General administration	34,565
Depreciation	8,875
Interest payable	13,122
	<u>73,318</u>
	<u><u>73,318</u></u>

8. Staff Costs

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	106,391	74,624
Other pension costs	2,634	754
	<u>109,025</u>	<u>75,378</u>
	<u><u>109,025</u></u>	<u><u>75,378</u></u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the year was: 6 (2023: 6)

10. Tangible Assets

	Land & Property		Fixtures & Fittings		Computer Equipment		Total
	Freehold		£		£		£
Cost							
As at 1 January 2024	354,692		25,995		44,496		425,183
Additions	14,821		-		-		14,821
As at 31 December 2024	<u>369,513</u>		<u>25,995</u>		<u>44,496</u>		<u>440,004</u>
	<u><u>369,513</u></u>		<u><u>25,995</u></u>		<u><u>44,496</u></u>		<u><u>440,004</u></u>

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Dewsbury Gospel Church
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

Depreciation

As at 1 January 2024	93,468	17,864	40,754	152,086
Provided during the period	12,952	1,469	1,398	15,819
As at 31 December 2024	106,420	19,333	42,152	167,905

Net Book Value

As at 31 December 2024	263,093	6,662	2,344	272,099
As at 1 January 2024	261,224	8,131	3,742	273,097

11. Stocks

	2024	2023
	£	£
Stock	5,143	4,299

12. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	13,004	33,168
Other debtors	761	2,167
	13,765	35,335

13. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	523	474
Bank loans and overdrafts	6,230	6,230
Taxation and social security	3,874	969
Accruals and deferred income	172	32,020
	10,799	39,693

14. Creditors: Amounts Falling Due After More Than One Year

	2024	2023
	£	£
Other loans	163,094	169,446

15. Movement in Funds

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	315,559	207,777	(196,896)	326,440
Restricted funds				
K.I.D.S. Church	2,209	520	-	2,729
School fees fund	3,266	-	-	3,266

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Dewsbury Gospel Church
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

Play area	2,000	-	-	2,000
Development fund	1,000	-	-	1,000
Total restricted funds	8,475	520	-	8,995
Total funds	324,034	208,297	(196,896)	335,435
	As at 1 January 2023	Income	Expenditure	As at 31 December 2023
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	248,844	223,323	(156,608)	315,559
Restricted funds				
K.I.D.S. Church	2,209	-	-	2,209
School fees fund	2,666	600	-	3,266
Play area	2,000	-	-	2,000
Development fund	1,000	-	-	1,000
Total restricted funds	7,875	600	-	8,475
Total funds	256,719	223,923	(156,608)	324,034

The K.I.D.S. Church fund was established to fund that aspect of the Church's activities.

The Play Area funds have been established to meet the costs of maintenance and upkeep of these aspects of the Church.

The School Fees Fund is a bursary to assist with meeting the costs of providing education to worthy candidates lacking the means to meet the costs of school fees.

The Development fund is intended to further school development through means including, but not limited to, the purchase of materials or other expenditure such as training programmes.

16. Related Party Disclosures

During the year remuneration has been paid to wives and close family members of some of the trustees as employees of the charity. Remuneration is paid below the market rate for the positions they hold as part-time employees of the charity. The balance of the time required to fulfil the duties of their employment is donated by them to the charity. The trustees and the remuneration paid are:

- Mrs V Farrant, teacher at Branch Christian School, wife of Mr M D Farrant: £10,613 (2023: £11,078).
- Mrs J E Holt, Headteacher at Branch Christian School, wife of Mr J Holt: £15,321 (2023: £17,894).

17. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Accounts

Charity registration number 1123715

Company registration number 06402268 (England and Wales)

DEWSBURY GOSPEL CHURCH

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

DEWSBURY GOSPEL CHURCH
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr IM Grace Mr J Holt Mr JJ Childs Mr MD Farrant Mr MD Firth Mrs L Cox Mr SP Hodgson
Secretary	Mr MD Farrant
Charity number	1123715
Company number	06402268
Registered office	Dewsbury Gospel Church Revival Centre West Park Street Dewsbury West Yorkshire United Kingdom WF13 4LA
Independent examiner	Sedulo London Limited Office 605 Albert House 256 - 260 Old Street London United Kingdom EC1V 9DD

DEWSBURY GOSPEL CHURCH
(A COMPANY LIMITED BY GUARANTEE)
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**DEWSBURY GOSPEL CHURCH
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The objectives of the company are for the benefit of the public:

(I) the advancement of the Christian faith in accordance with the Articles of Faith set out in Article 34 of the Articles of Association including, without prejudice to the generality of the foregoing, by the preaching and proclamation of the Christian Gospel, the teaching of Christian doctrine and principles, pastoral care, the distribution of the Bible and other Christian literature and by all forms of broadcasting media;

(II) the relief of persons who are in conditions of need, hardship and distress or who are aged or sick;

(III) the advancement of education on the basis of Christian principles;

(IV) the promotion of such other charitable purposes as the Board shall from time to time determine.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Significant activities

The charity has two main activities carried out through two separate divisions:

- Dewsbury Gospel Church, focusing on the worship and praise of God.
- Branch Christian School, focusing on the education of students equivalent to GCSE and A Level standard in a Christian environment.

DEWSBURY GOSPEL CHURCH
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

As of 31 May 2023, the charity operates from a single premise now at the Revival Centre, Dewsbury after the Temperance Hall building at Dewsbury was sold by the Temperance Building charity. The Church continued to lease the Temperance Hall building in Dewsbury until 31 May 2023.

Weekly Sunday services were held along with midweek prayer meetings at the Dewsbury Revival Centre along with various outreach events within the building proclaiming the Gospel of Jesus Christ and providing Christian teaching to the public and opportunity to connect with the community.

Support was once again given to the Children's Work facilitated by 'Churches Together in Dewsbury' and the youth members of the Church in their later teens and early twenties continued to have had the opportunity to meet on a regular basis with their peers from other member churches and community within the group.

Dewsbury Gospel Church continues to fully support "Care Dewsbury", a collaboration of 'Churches Together in Dewsbury' – caring for homeless and needy people, especially those with alcohol and drug dependency. The Church has also during the year hosted joint leadership meetings for Churches Together in Dewsbury and have also continued to support the outreach and open-air meetings in Dewsbury Town Centre.

The Church has the main responsibility for the supervision of Branch FM Community radio station with many Church members involved as trustees and volunteers. The interest in and influence of the station continues to grow within the local community through its presentation of good music and various programs.

Branch Christian School continues to operate in the Dewsbury Revival Centre and had 24 students during the year, a similar number of students as in previous years. Students from the school have graduated from and attended various universities including Oxford, Kingston, Leicester, Cardiff, Huddersfield, and Lancaster. School functions have been held during the year to raise funds for the various field trips and other material needs.

Members of the Church continue to put much time and effort into seeing the premises from which the charity operates serve as places of praise, worship, study, and service for the general community in and around the town of Dewsbury.

Financial review

During 2023 the charity remained financially stable and saw a net surplus of £67,315 (2022: £52,884) of which £600 was restricted (2022: £1,600) and £66,715 (2022: £51,284) was unrestricted. Total income for the period was £223,922 (2022: £190,854) against expenditure of £156,607 (2022: £137,970).

The charity ended the year with total funds of £324,035 (2022: £256,720) of which £8,475 (2022: £7,875) were restricted and £315,560 (2022: £248,845) were unrestricted.

Going concern

At the time of signing these accounts the Trustees are of the opinion that the Charity will remain viable for the foreseeable future and therefore these Financial Statements have been prepared on the Going Concern basis.

Reserves policy

The charity has no quantified reserves policy in place. However, the Board considers that the level of reserves of the charity at the end of the period is satisfactory.

Principal funding sources

The principal funding sources of the charity remain donations to the Church together with school fees. This funding has been used to support the key objectives of the charity.

Plans for future periods

The trustees are concentrating on improving the quality, transparency and integrity of all the activities undertaken by the charity in the foreseeable future.

DEWSBURY GOSPEL CHURCH
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

The charity is controlled by its governing document, the Memorandum and Articles of Association, and is constituted as a company limited by guarantee, as defined by the Companies Act 2006. The guarantee is limited to £1 per member, who are all the director/trustees of the company.

The trustees that served during the year were as follows:

Mr IM Grace
Mr J Holt
Mr JJ Childs
Mr MD Farrant
Mr MD Firth
Mrs L Cox
Mr SP Hodgson

Recruitment and appointment of trustees

Trustees are appointed by the Incumbent trustees and in accordance with the Articles of Association. When appointing new trustees the Board takes into account that it is practicable to do so, and that new trustees will contribute to the skills and balance of the existing Board.

Organisational structure

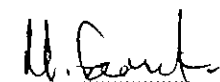
While the trustees engage with the operations of the charity at the strategic level the day to day management of the activities of the charity during the year ended 31 December 2023 were delegated by the trustees to Mr S P Hodgson, the Chairman of the Board of Trustees, while Mr J J Childs discharges the duties of Pastor of the Church.

All decisions in relation to major expenditure, particularly of a capital nature, are made by the Board of Trustees as are decisions concerning the setting or modification of the charity's aims and objectives. Decisions in relation to day to day operational activities are delegated to Mr S P Hodgson, the Chairman of the Board of Trustees, as are decisions concerning the implementation of policies to achieve the charity's aims and objectives.

Induction and training of trustees

The charity has not adopted specific policies for the induction and training of trustees. However the Board are mindful of the need for trustees to keep abreast of developments in company and charity law and best practice.

The Trustees' report was approved by the Board of Trustees.



Mr MD Farrant

Date: 21/5/2024

**DEWSBURY GOSPEL CHURCH
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF DEWSBURY GOSPEL CHURCH**

I report to the trustees on my examination of the financial statements of Dewsbury Gospel Church (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Emma Houghton ACCA
Sedulo London Limited

Office 605 Albert House
256 - 260 Old Street
London
EC1V 9DD
United Kingdom

Dated: 31 May 2024

DEWSBURY GOSPEL CHURCH
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
Income and endowments from:							
Donations and legacies	2	159,297	600	159,897	93,933	1,600	95,533
Charitable activities		58,318	-	58,318	75,243	-	75,243
Investments	3	3,482	-	3,482	578	-	578
Other income	4	2,225	-	2,225	19,500	-	19,500
Total income		223,322	600	223,922	189,254	1,600	190,854
Expenditure on:							
Charitable activities	5	156,607	-	156,607	137,970	-	137,970
Total expenditure		156,607	-	156,607	137,970	-	137,970
Net income and movement in funds		66,715	600	67,315	51,284	1,600	52,884
Reconciliation of funds:							
Fund balances at 1 January 2023		248,845	7,875	256,720	197,561	6,275	203,836
Fund balances at 31 December 2023		315,560	8,475	324,035	248,845	7,875	256,720

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DEWSBURY GOSPEL CHURCH
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	8		273,099		281,809
Current assets					
Stocks	9	4,298		3,674	
Debtors	10	35,336		3,268	
Cash at bank and in hand		220,439		156,951	
		<u>260,073</u>		<u>163,893</u>	
Creditors: amounts falling due within one year	11	<u>(39,691)</u>		<u>(12,878)</u>	
Net current assets			220,382		151,015
Total assets less current liabilities			493,481		432,824
Creditors: amounts falling due after more than one year	12		(169,446)		(176,104)
Net assets excluding pension liability			324,035		256,720
Net assets			<u>324,035</u>		<u>256,720</u>
The funds of the charity					
Restricted funds	14		8,475		7,875
Unrestricted funds			315,560		248,845
			<u>324,035</u>		<u>256,720</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

DEWSBURY GOSPEL CHURCH
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2023

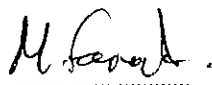
The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

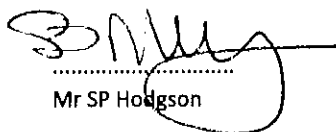
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the trustees on

21/5/2024



Mr MD Farrant



Mr SP Hodgson

Company registration number 06402268 (England and Wales)

DEWSBURY GOSPEL CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity Information

Dewsbury Gospel Church is a private company limited by guarantee incorporated in England and Wales. The registered office is Dewsbury Gospel Church Revival Centre, West Park Street, Dewsbury, West Yorkshire, WF13 4LA, United Kingdom.

1.1 Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DEWSBURY GOSPEL CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Improvements to property	10% on cost
Fixtures and fittings	15% on reducing balance
Computers	33% on reducing balance

1.7 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1.8 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	159,297	600	159,897	93,933	1,600	95,533

DEWSBURY GOSPEL CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

2 Income from donations and legacies (Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts						
Gifts	26,363	600	26,963	5,621	1,600	7,221
Gift Aid	10,271	-	10,271	13,041	-	13,041
Tithes and offerings	56,224	-	56,224	75,271	-	75,271
Other	66,439	-	66,439	-	-	-
	<u>159,297</u>	<u>600</u>	<u>159,897</u>	<u>93,933</u>	<u>1,600</u>	<u>95,533</u>

3 Income from Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>3,482</u>	<u>578</u>

4 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	2,100	-
Rent and utilities recharged	125	19,500
	<u>2,225</u>	<u>19,500</u>

The charity has made a charge for rent and a portion of utilities to Charis Bible College Dewsbury and Branch FM for the use of part of one of its properties. See "Related Party Disclosures" below.

DEWSBURY GOSPEL CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

5 Expenditure on charitable activities

	The Gospel Church	Branch Christian School	Total	The Gospel Church	Branch Christian School	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Direct costs						
Staff costs	9,259	60,651	69,910	11,008	51,699	62,707
Depreciation and impairment	14,116	228	14,344	8,722	291	9,013
Hospitality and marketing	1,227	-	1,227	283	204	487
Audit & Accountancy fees	1,959	1,959	3,918	1,341	1,341	2,682
Bank Fees	60	60	120	81	82	163
Donations	4,579	250	4,829	5,510	500	6,010
Training	-	1,693	1,693	-	(105)	(105)
Sundry	2,550	2,495	5,045	2,145	1,860	4,005
Motor and travelling expenses	-	104	104	820	-	820
Repairs and renewals	6,210	42	6,252	7,966	406	8,372
Insurance	9,538	1,475	11,013	6,726	1,271	7,997
Interest paid on Mortgage	13,122	-	13,122	7,327	3,140	10,467
Light, Power, Heating	10,125	4,070	14,195	9,615	7,253	16,868
Rent	-	-	-	-	600	600
Learning materials	433	4,602	5,035	550	4,896	5,446
Printing & Stationery	1,561	604	2,165	143	837	980
Professional fees	2,740	895	3,635	84	1,374	1,458
	<u>77,479</u>	<u>79,128</u>	<u>156,607</u>	<u>62,321</u>	<u>75,649</u>	<u>137,970</u>
Analysis by fund						
Unrestricted funds	<u>77,479</u>	<u>79,128</u>	<u>156,607</u>	<u>62,321</u>	<u>75,649</u>	<u>137,970</u>

6 Trustees

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

During the year, Mr J J Childs was remunerated £9,259 (2022: £8,676) for his services as Pastor of the Church. No remuneration is paid to Trustees in respect of their activities as Trustees.

DEWSBURY GOSPEL CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Administration	1	1
Teaching	4	5
Pastoral	1	1
Total	6	7

Employment costs	2023	2022
	£	£
Wages and salaries	69,156	62,121
Other pension costs	754	586
	69,910	62,707

There were no employees whose annual remuneration was more than £60,000.

8 Tangible fixed assets

	Freehold land and buildings	Improvements to property	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 January 2023	299,990	50,264	25,995	43,303	419,552
Additions	-	4,440	-	1,194	5,634
At 31 December 2023	299,990	54,704	25,995	44,497	425,186
Depreciation and Impairment					
At 1 January 2023	82,000	-	16,430	39,313	137,743
Depreciation charged in the year	6,000	5,468	1,435	1,441	14,344
At 31 December 2023	88,000	5,468	17,865	40,754	152,087
Carrying amount					
At 31 December 2023	211,990	49,236	8,130	3,743	273,099
At 31 December 2022	217,990	50,264	9,565	3,990	281,809

DEWSBURY GOSPEL CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9	Stocks		2023	2022
			£	£
	Stocks		<u>4,298</u>	<u>3,674</u>
10	Debtors		2023	2022
			£	£
	Amounts falling due within one year:			
	Trade debtors		33,169	-
	Other debtors		-	805
	Prepayments and accrued income		<u>2,167</u>	<u>2,463</u>
			<u>35,336</u>	<u>3,268</u>
11	Creditors: amounts falling due within one year		2023	2022
		Notes	£	£
	Bank loans	13	6,230	6,789
	Other taxation and social security		968	930
	Trade creditors		473	-
	Other creditors		-	132
	Accruals and deferred income		<u>32,020</u>	<u>5,027</u>
			<u>39,691</u>	<u>12,878</u>
12	Creditors: amounts falling due after more than one year		2023	2022
		Notes	£	£
	Bank loans	13	<u>169,446</u>	<u>176,104</u>
13	Loans and overdrafts		2023	2022
			£	£
	Bank loans		<u>175,676</u>	<u>182,893</u>
	Payable within one year		6,230	6,789
	Payable after one year		<u>169,446</u>	<u>176,104</u>

DEWSBURY GOSPEL CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

13 Loans and overdrafts

(Continued)

The bank loan bears interest at 7.75% and is repayable by or before 31 May 2039.

The bank loan is secured by a First Legal Mortgage over the charity's freehold property and all other tangible fixed assets.

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023 £	Incoming resources £	At 31 December 2023 £
K.I.D.S Church	2,209	-	2,209
School fees Fund	2,666	600	3,266
Play Area	2,000	-	2,000
Development Fund	1,000	-	1,000
	<u>7,875</u>	<u>600</u>	<u>8,475</u>
Previous year:	At 1 January 2022 £	Incoming resources £	At 31 December 2022 £
K.I.D.S Church	2,209	-	2,209
School Fees Fund	2,066	600	2,666
Play Area	2,000	-	2,000
Development funds	-	1,000	1,000
	<u>6,275</u>	<u>1,600</u>	<u>7,875</u>

The K.I. D.S. Church fund was established to fund that aspect of the Church's activities.

The Play Area funds have been established to meet the costs of maintenance and upkeep of these assets of the Church.

The School Fees Fund is a bursary fund to assist with meeting the costs of providing education to worthy candidates lacking the means to meet the costs of school fees.

The Development Fund is intended to further school development through means including, but not limited to, the purchase of materials or other expenditure such as training programmes.

DEWSBURY GOSPEL CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	248,845	223,322	(156,607)	315,560
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	197,561	189,254	(137,970)	248,845
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

16 Related party transactions

During the year remuneration has been paid to wives and close family members of some of the trustees as employees of the charity. Remuneration is paid below the market rate for the positions they hold as part-time employees of the charity. The balance of the time required to fulfil the duties of their employment is donated by them to the charity. The trustees and the remuneration paid are:

- Mrs V Farrant, teacher at Branch Christian School, wife of Mr M D Farrant: £11,078 (2022: £12,894).
- Mrs J E Holt, Headteacher at Branch Christian School, wife of Mr J Holt: £17,894 (2022: £15,250).
- Mrs S Childs, teacher at Branch Christian School, wife of Mr J J Childs £nil (2022: £3,584).

The charity sublets part of one of its properties to Branch FM, a charity incorporated in England and Wales (Charity number 1120585), whose aims are concordant with this charity and the Chair of Trustees, Mr S P Hodgson, is also a trustee of Branch FM. The charity has recharged £125 (2022: £1,500) for rent and a portion of overheads in respect of the property on a nominal basis. In addition the charity donated the sum of £1,800 (2022: £1,800) to Branch FM during the year.

Several of the trustees of this charity are also trustees of Temperance Hall, a charity incorporated in England and Wales (Charity number 247191); Mr M D Farrant, Mr T Firth, and Mr J J Childs, however they comprise a minority in number of the trustees of that charity. Freehold property belonging to Temperance Hall was disposed of in the year donations totalling £65,542 from the proceeds were made the trustees of that charity to Dewsbury Gospel Church.

DEWSBURY GOSPEL CHURCH

England & Wales - Charity number 1123715

Accounts

REGISTERED COMPANY NUMBER: 06402268 (England and Wales)
REGISTERED CHARITY NUMBER: 1123715

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
DEWSBURY GOSPEL CHURCH
(A COMPANY LIMITED BY GUARANTEE)

DEWSBURY GOSPEL CHURCH

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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DEWSBURY GOSPEL CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the company are for the benefit of the public:

(I) the advancement of the Christian faith in accordance with the Articles of Faith set out in Article 34 of the Articles of Association including, without prejudice to the generality of the foregoing, by the preaching and proclamation of the Christian Gospel, the teaching of Christian doctrine and principles, pastoral care, the distribution of the Bible and other Christian literature and by all forms of broadcasting media;

(II) the relief of persons who are in conditions of need, hardship and distress or who are aged or sick;

(III) the advancement of education on the basis of Christian principles;

(IV) the promotion of such other charitable purposes as the Board shall from time to time determine.

Significant activities

The charity has two main activities carried out through two separate divisions:

- Dewsbury Gospel Church, focussing on the worship and praise of God.
- Branch Christian School, focussing on the education of students equivalent to GCSE and A Level standard in a Christian environment.

DEWSBURY GOSPEL CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In guiding the activities of the charity the trustees have had regard to the Charity Commission's guidance on public benefit. As of May 31st 2023 the charity operates from a single premise now at the Revival Centre, Dewsbury after the Temperance Hall building at Dewsbury was sold by the Temperance Building charity. The activities undertaken by the charity in the year to further the charity's purposes for the public benefit are set out herein.

Like all other churches and schools in the country Dewsbury Gospel Church and Branch Christian School have suffered from the post COVID - 19 effects virus during 2022. However, in this period and in line with Government guidelines the activities of the charity were all fully restored to what they had been in previous pre-pandemic years.

Weekly Sunday services were held along with midweek prayer meetings at the Dewsbury Revival Centre proclaiming the Gospel of Jesus Christ and providing Christian teaching to the public.

"K.i.D.S. Church" was still suspended after the COVID-19 restrictions were lifted but the church will be looking to re-launch in the future using a different style of format in running it. Support was given to the Children's Work facilitated by 'Churches Together in Dewsbury'.

The Youth, members of the Church in their later teens and early twenties continued to have had the opportunity to meet with the youth from another member church of 'Churches Together in Dewsbury' on a regular basis.

Dewsbury Gospel Church continues to fully support "Care Dewsbury", a collaboration of 'Churches Together in Dewsbury' - caring for homeless and needy people, especially those with alcohol and drug dependency. The Church has also during the year hosted joint leadership meetings for Churches Together in Dewsbury, as well as prayer breakfasts. They have also continued to support outreach and open-air meetings in Dewsbury Town Centre.

The Church continued to lease the Temperance Hall building in Dewsbury until May 31st 2023 which was sub-leased by Charis Bible College, Dewsbury (formerly part of Dewsbury Gospel Church up to 17th July 2019), as well as Branch FM Radio Station (Charity number 1120585) both of these sub-leases were terminated on December 31st 2022.

The Church has the main responsibility for the supervision of Branch FM Community radio station with many Church members involved as trustees and volunteers. The interest in and influence of the station continues to grow through its presentation of good music and various programs.

Branch Christian School continues to operate in the Dewsbury Revival Centre and had 23 students during the year, a similar number of students as in previous years. Students from the school have graduated from and attended various universities including Oxford, Kingston, Leicester, Cardiff, Huddersfield, and Lancaster. School functions have been held during the year to raise funds for the various field trips and other material needs.

Members of the Church continue to put much effort into seeing the premises from which the charity operates serve as places of praise, worship, study, and service for the general community in and around the town of Dewsbury.

Internal and external factors

The charity continues to be widely respected within the Heavy Woollen area of West Yorkshire centred on Dewsbury. By continuing to undertake the activities described above its beneficial impact within its target area of operations will enhance both the quality of life for many in that area as well as serve to enhance its own reputation as a body benefiting the community at large.

DEWSBURY GOSPEL CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

Financial position

Despite the ongoing impact of the Coronavirus pandemic on the charity's activities during 2022 the charity remained financially stable over the year to 31 December 2022 and saw a net surplus of £52,884 (2021: deficit of £2,215) of which £1,600 was restricted and £51,284 was unrestricted. Total income for the period was £190,854 (2021: £147,936) against expenditure of £137,970 (2021: £150,151)

The charity ended the year with total funds of £256,720 (2021: £203,836) of which £7,875 (2021: £6,275) were restricted and £248,845 (2021: £197,561) were unrestricted.

Principal funding sources

The principal funding sources of the charity remain donations to the Church together with school fees. This funding has been used to support the key objectives of the charity.

Reserves policy

The policy of the charity as regards reserves is to accumulate income in order to set aside funds as reserves against future expenditure, particularly in relation to repairs of the buildings it uses which given their age may be substantial.

While the charity has no quantified reserves policy in place the Board considers that the level of reserves of the charity at the period end to be satisfactory.

Going concern

At the time of signing these accounts the Trustees are of the opinion that the Charity will remain viable for the foreseeable future and therefore these Financial Statements have been prepared on the Going Concern basis.

FUTURE PLANS

The trustees are concentrating on improving the quality, transparency and integrity of all the activities undertaken by the charity in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Memorandum and Articles of Association, and is constituted as a company limited by guarantee, as defined by the Companies Act 2006. The guarantee is limited to £1 per member, who are all the director/trustees of the company.

Recruitment and appointment of new trustees

Trustees are appointed by the incumbent trustees and in accordance with the Articles of Association. When appointing new trustees the Board takes into account that it is practicable to do so, and that new trustees will contribute to the skills and balance of the existing Board.

Organisational structure

While the trustees engage with the operations of the charity at the strategic level the day to day management of the activities of the charity during the year ended 31 December 2022 were delegated by the trustees to Mr S P Hodgson, the Chairman of the Board of Trustees, while Mr J J Childs discharges the duties of Pastor of the Church.

Decision making

All decisions in relation to major expenditure, particularly of a capital nature, are made by the Board of Trustees as are decisions concerning the setting or modification of the charity's aims and objectives. Decisions in relation to day to day operational activities are delegated to Mr S P Hodgson, the Chairman of the Board of Trustees, as are decisions concerning the implementation of policies to achieve the charity's aims and objectives.

Induction and training of new trustees

The charity has not adopted specific policies for the induction and training of trustees. However the Board are mindful of the need for trustees to keep abreast of developments in company and charity law and best practice.

DEWSBURY GOSPEL CHURCH

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06402268 (England and Wales)

Registered Charity number
1123715

Registered office
Dewsbury Gospel Church Revival Centre
West Park Street
Dewsbury
WF13 4LA

Trustees
Mr J J Childs - Pastor
Mrs L Cox
Mr M D Farrant
Mr M D Firth
Mr T Firth (resigned 1.7.22)
Mr I M Grace
Mr S P Hodgson - Chairman
Mr J Holt

Information concerning the trustees financial dealings with the charity are shown at notes 8 and 19 to the financial statements.

Company Secretary
Mr M D Farrant

Independent Examiner
Gavin Bell
Sedulo Leeds Limited
St Paul's House
23 Park Square
Leeds
West Yorkshire
LS1 2ND

Solicitors
Anthony Collins Solicitors LLP
134 Edmund Street
Birmingham
B3 2ES

Bankers
CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

DEWSBURY GOSPEL CHURCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21/9/2023 and signed on its behalf by:

M. Farrant
Mr M D Farrant - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DEWSBURY GOSPEL CHURCH**

Independent examiner's report to the trustees of Dewsbury Gospel Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Gavin Bell

Sedulo Leeds Limited
St Paul's House
23 Park Square
Leeds
West Yorkshire
LS1 2ND

Date: 26/09/23

DEWSBURY GOSPEL CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

		Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	93,933	1,600	95,533	71,727
Charitable activities					
School and college fees	4	75,243	-	75,243	56,696
Investment income	3	578	-	578	13
Other income	5	19,500	-	19,500	19,500
Total		<u>189,254</u>	<u>1,600</u>	<u>190,854</u>	<u>147,936</u>
EXPENDITURE ON					
Charitable activities	6				
Church and school activities		<u>137,970</u>	<u>-</u>	<u>137,970</u>	<u>150,151</u>
NET INCOME/(EXPENDITURE)		51,284	1,600	52,884	(2,215)
RECONCILIATION OF FUNDS					
Total funds brought forward		197,561	6,275	203,836	206,051
TOTAL FUNDS CARRIED FORWARD		<u>248,845</u>	<u>7,875</u>	<u>256,720</u>	<u>203,836</u>

CONTINUING OPERATIONS

The results for the year derive from the continuing activities of Branch Christian School and The Gospel Church. There are no gains or losses other than those shown above.

The notes form part of these financial statements

DEWSBURY GOSPEL CHURCH

BALANCE SHEET
31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	11	281,809	-	281,809	236,774
CURRENT ASSETS					
Stocks	12	3,674	-	3,674	4,499
Debtors	13	3,268	-	3,268	2,594
Cash at bank and in hand		<u>149,076</u>	<u>7,875</u>	<u>156,951</u>	<u>156,539</u>
		156,018	7,875	163,893	163,632
CREDITORS					
Amounts falling due within one year	14	(12,878)	-	(12,878)	(13,702)
NET CURRENT ASSETS		<u>143,140</u>	<u>7,875</u>	<u>151,015</u>	<u>149,930</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		424,949	7,875	432,824	386,704
CREDITORS					
Amounts falling due after more than one year	15	(176,104)	-	(176,104)	(182,868)
NET ASSETS		<u>248,845</u>	<u>7,875</u>	<u>256,720</u>	<u>203,836</u>
FUNDS	18				
Unrestricted funds				248,845	197,561
Restricted funds				<u>7,875</u>	<u>6,275</u>
TOTAL FUNDS				<u>256,720</u>	<u>203,836</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

DEWSBURY GOSPEL CHURCH

BALANCE SHEET - continued
31 DECEMBER 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21/9/2022 and were signed on its behalf by:



Mr S P Hodgson - Trustee



Mr M D Farrant - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Financial Statements are prepared in sterling which is the functional currency of the charity.

Going Concern

At the time of signing these accounts the Trustees are of the opinion that the Charity will remain viable for the foreseeable future and therefore these Financial Statements have been prepared on the Going Concern basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Freehold property	• 2% on cost
Improvements to property	• 10% on cost
Fixtures and fittings	• 15% on reducing balance
Computer equipment	• 33% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when the donation is subject to a Deed of Trust, specified by the donor or when funds are raised for particular charitable purposes. Where a restricted fund, not restricted by virtue of a Deed of Trust but established at the trustees discretion, has no further use, for example because the need for which it was established no longer exists, the trustees may, at their absolute discretion, reabsorb such assets as remain into the general, unrestricted, fund of the charity.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is disclosed at note 18 to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.12.22	31.12.21
	£	£
Gifts	7,221	1,417
Gift aid	13,041	12,976
Tithes and offerings	<u>75,271</u>	<u>57,334</u>
	<u>95,533</u>	<u>71,727</u>

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Deposit account interest	<u>578</u>	<u>13</u>

4. TOTAL INCOME FOR THE YEAR BY DIVISION

	The Gospel Church £	Branch Christian School £	Total 2022 £
Income for the year	<u>108,377</u>	<u>82,477</u>	<u>190,854</u>

The income disclosed excludes recharges of expenses between the divisions of the charity.

5. OTHER INCOME

	2022 £	2021 £
Rent and utilities recharged	<u>19,500</u>	<u>19,500</u>

The charity has made a charge for rent and a portion of utilities to Charis Bible College Dewsbury and Branch FM for the use of part of one of its properties. See note 19 "Related Party Disclosures" below.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Church and school activities	<u>131,119</u>	<u>6,851</u>	<u>137,970</u>
	The Gospel Church £	Branch Christian School £	Total 2022 £
Trustees' salaries	8,676	-	8,676
Other salaries and social security costs	2,333	51,113	53,446
Pensions	-	586	586
Water charges	84	170	254
Insurance	6,726	1,271	7,997
Light and heat	9,615	7,253	16,868
Telephone	143	291	434
Postage and stationery	-	546	546
Training	-	(105)	(105)
Donations made	5,510	500	6,010
Learning materials	-	5,091	5,091
Repairs and renewals	7,966	406	8,372
Motor and travelling expenses	-	820	820
Security expenses	355	-	355
Rent	600	-	600
Hospitality and marketing	281	204	485
Depreciation	8,722	291	9,013
Professional fees	-	1,204	1,204
Bank loan interest	7,327	3,140	10,467
Governance costs:			
Sundries	2,146	1,860	4,006
Accountancy fees	1,341	1,341	2,682
Bank charges	<u>82</u>	<u>81</u>	<u>163</u>
	<u>61,905</u>	<u>76,065</u>	<u>137,970</u>

The Governance costs are allocated on the basis of actual expenditure or level of activity in each of the divisions of the charity. The costs disclosed excludes recharges of expenses between the divisions of the charity.

DEWSBURY GOSPEL CHURCH**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022****7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.22	31.12.21
	£	£
Depreciation - owned assets	9,013	8,036
Accountancy fees for independent examination of the financial statements	660	660
Accountancy fees for other work	<u>2,022</u>	<u>2,010</u>

The net income for the year is split between the contributions made by the charity's two divisions as follows:

	The Gospel Church £	Branch Christian School £	Total 2022 £
Net income / (expenditure) for the year	<u>36,442</u>	<u>16,442</u>	<u>52,884</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

	31.12.22	31.12.21
	£	£
Trustees' salaries	<u>8,676</u>	<u>8,533</u>

Trustees salaries represents remuneration to Mr J J Childs for his services as Pastor of the Church. No remuneration is paid to Trustees in respect of their activities as Trustees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
Administration	1	1
Teaching	5	5
Pastoral	<u>1</u>	<u>1</u>
	<u>7</u>	<u>7</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	70,927	800	71,727
Charitable activities			
School and college fees	56,696	-	56,696
Investment income	13	-	13
Other income	19,500	-	19,500
Total	<u>147,136</u>	<u>800</u>	<u>147,936</u>
EXPENDITURE ON			
Charitable activities			
Church and school activities	<u>150,151</u>	<u>-</u>	<u>150,151</u>
NET INCOME/(EXPENDITURE)	(3,015)	800	(2,215)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>200,576</u>	<u>5,475</u>	<u>206,051</u>
TOTAL FUNDS CARRIED FORWARD	<u>197,561</u>	<u>6,275</u>	<u>203,836</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2022	299,990	-	25,693	39,821	365,504
Additions	<u>-</u>	<u>50,264</u>	<u>302</u>	<u>3,482</u>	<u>54,048</u>
At 31 December 2022	<u>299,990</u>	<u>50,264</u>	<u>25,995</u>	<u>43,303</u>	<u>419,552</u>
DEPRECIATION					
At 1 January 2022	76,000	-	14,767	37,963	128,730
Charge for year	<u>6,000</u>	<u>-</u>	<u>1,663</u>	<u>1,350</u>	<u>9,013</u>
At 31 December 2022	<u>82,000</u>	<u>-</u>	<u>16,430</u>	<u>39,313</u>	<u>137,743</u>
NET BOOK VALUE					
At 31 December 2022	<u>217,990</u>	<u>50,264</u>	<u>9,565</u>	<u>3,990</u>	<u>281,809</u>
At 31 December 2021	<u>223,990</u>	<u>-</u>	<u>10,926</u>	<u>1,858</u>	<u>236,774</u>

DEWSBURY GOSPEL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

12. STOCKS		
	31.12.22	31.12.21
	£	£
Stocks	<u>3,674</u>	<u>4,499</u>
13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31.12.22	31.12.21
	£	£
Other debtors	805	1,057
Prepayments and accrued income	<u>2,463</u>	<u>1,537</u>
	<u>3,268</u>	<u>2,594</u>
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31.12.22	31.12.21
	£	£
Bank loans and overdrafts (see note 16)	6,788	6,685
Social security and other taxes	930	1,538
Other creditors	132	46
Accruals and deferred income	<u>5,028</u>	<u>5,433</u>
	<u>12,878</u>	<u>13,702</u>
15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
	31.12.22	31.12.21
	£	£
Bank loans (see note 16)	<u>176,104</u>	<u>182,868</u>
16. LOANS		
An analysis of the maturity of loans is given below:		
	31.12.22	31.12.21
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>6,788</u>	<u>6,685</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>7,195</u>	<u>7,062</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>24,282</u>	<u>23,668</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans	144,627	152,138

DEWSBURY GOSPEL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

16. LOANS - continued

The bank loan bears interest at 6% and is repayable by or before 31 May 2039.

17. SECURED DEBTS

The following secured debts are included within creditors:

	31.12.22	31.12.21
	£	£
Bank loans	<u>182,892</u>	<u>189,553</u>

The bank loan is secured by a First Legal Mortgage over the charity's freehold property and all other tangible fixed assets.

18. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General Fund	197,561	51,284	248,845
Restricted funds			
K.i.D.S. Church	2,209	-	2,209
School Fees Fund	2,066	600	2,666
Play Area	2,000	-	2,000
Development Fund	-	1,000	1,000
	<u>6,275</u>	<u>1,600</u>	<u>7,875</u>
TOTAL FUNDS	<u>203,836</u>	<u>52,884</u>	<u>256,720</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	189,254	(137,970)	51,284
Restricted funds			
School Fees Fund	600	-	600
Development Fund	1,000	-	1,000
	<u>1,600</u>	<u>-</u>	<u>1,600</u>
TOTAL FUNDS	<u>190,854</u>	<u>(137,970)</u>	<u>52,884</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General Fund	200,576	(3,015)	197,561
Restricted funds			
K.i.D.S. Church	1,409	800	2,209
School Fees Fund	2,066	-	2,066
Play Area	<u>2,000</u>	<u>-</u>	<u>2,000</u>
	<u>5,475</u>	<u>800</u>	<u>6,275</u>
TOTAL FUNDS	<u>206,051</u>	<u>(2,215)</u>	<u>203,836</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	147,136	(150,151)	(3,015)
Restricted funds			
K.i.D.S. Church	<u>800</u>	<u>-</u>	<u>800</u>
TOTAL FUNDS	<u>147,936</u>	<u>(150,151)</u>	<u>(2,215)</u>

The K.i.D.S. Church fund was established to fund that aspect of the Church's activities.

The Play Area funds have been established to meet the costs of maintenance and upkeep of these assets of the Church.

The School Fees Fund is a bursary fund to assist with meeting the costs of providing education to worthy candidates lacking the means to meet the costs of school fees.

The Development Fund is intended to further school development through means including, but not limited to, the purchase of materials or other expenditure such as training programmes.

19. RELATED PARTY DISCLOSURES

During the year remuneration has been paid to Mr J J Childs for his services as Pastor at the Church in the sum of £8,676 (2021: £8,533).

During the year remuneration has been paid to wives and close family members of some of the trustees as employees of the charity. Remuneration is paid below the market rate for the positions they hold as part-time employees of the charity. The balance of the time required to fulfil the duties of their employment is donated by them to the charity. The trustees and the remuneration paid are:

- Mrs V Farrant, teacher at Branch Christian School, wife of Mr M D Farrant: £12,894 (2021: £10,080).
- Mrs J E Holt, Headteacher at Branch Christian School, wife of Mr J Holt: £15,250 (2021: £15,000).
- Mrs S Childs, teacher at Branch Christian School, wife of Mr J J Childs: £3,584 (2021: £8,960).

The charity sublets part of one of its properties to Branch FM, a charity incorporated in England and Wales (Charity number 1120585), whose aims are concordant with this charity and the Chair of Trustees, Mr S P Hodgson, is also a trustee of Branch FM. The charity has recharged £1,500 (2021: £1,500) for rent and a portion of overheads in respect of the property on a nominal basis. In addition the charity donated the sum of £1,800 (2021: £1,200) to Branch FM during the year.

The charity was charged £600 (2021: £600) for the rent of its Registered Office from Temperance Hall, a charity incorporated in England and Wales (Charity number 247191). Several of the trustees of this charity are also trustees of Temperance Hall; Mr M D Farrant, Mr T Firth, and Mr J J Childs, however they comprise a minority in number of the trustees of that charity. The rent is paid on a rolling arrangement which expired in December 2022.

In the year Mr M D Farrant donated £1,000 to establish a new restricted fund - the Development Fund - intended to further school development through means including, but not limited to, the purchase of materials or other expenditure such as training programmes.

DEWSBURY GOSPEL CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	7,221	1,417
Gift aid	13,041	12,976
Tithes and offerings	<u>75,271</u>	<u>57,334</u>
	95,533	71,727
Investment income		
Deposit account interest	578	13
Charitable activities		
School & college fees	75,243	56,696
Other income		
Rent and utilities recharged	<u>19,500</u>	<u>19,500</u>
Total incoming resources	190,854	147,936
EXPENDITURE		
Charitable activities		
Trustees' salaries	8,676	8,533
Other salaries and social security costs	53,446	62,335
Pensions	586	543
Water charges	254	200
Insurance	7,997	7,588
Light and heat	16,868	18,647
Telephone	434	570
Postage and stationery	546	678
Advertising	204	-
Training	(105)	2,180
Donations made	6,010	4,470
Learning materials	5,091	4,427
Repairs and renewals	8,372	11,020
Motor and travelling expenses	820	190
Security expenses	355	1,578
Rent	600	600
Professional fees	1,204	-
Hospitality	281	-
Depreciation of freehold property	6,000	6,000
Depreciation of fixtures, fittings and equipment	1,663	1,068
Depreciation of computer equipment	1,350	968
Carried forward	120,652	131,595

This page does not form part of the statutory financial statements

DEWSBURY GOSPEL CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	31.12.22 £	31.12.21 £
Charitable activities		
Brought forward	120,652	131,595
Bank loan interest	<u>10,467</u>	<u>10,776</u>
	131,119	142,371
Support costs		
Governance costs		
Sundries	4,006	4,918
Accountancy fees	2,682	2,670
Bank charges	<u>163</u>	<u>192</u>
	<u>6,851</u>	<u>7,780</u>
Total resources expended	<u>137,970</u>	<u>150,151</u>
Net income/(expenditure)	<u><u>52,884</u></u>	<u><u>(2,215)</u></u>

This page does not form part of the statutory financial statements

DEWSBURY GOSPEL CHURCH

England & Wales - Charity number 1123715

Accounts

REGISTERED COMPANY NUMBER: 06402268 (England and Wales)
REGISTERED CHARITY NUMBER: 1123715

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
DEWSBURY GOSPEL CHURCH
(A COMPANY LIMITED BY GUARANTEE)

DEWSBURY GOSPEL CHURCH

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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DEWSBURY GOSPEL CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

This report of the trustees is also prepared to meet the requirements of a directors report for Companies Act purposes.

The trustees have complied with their duty to have due regard to guidance published by the Charity Commission as stipulated in section 17(5) of the Charities Act 2011.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the company are for the benefit of the public:

(I) the advancement of the Christian faith in accordance with the Articles of Faith set out in Article 34 of the Articles of Association including, without prejudice to the generality of the foregoing, by the preaching and proclamation of the Christian Gospel, the teaching of Christian doctrine and principles, pastoral care, the distribution of the Bible and other Christian literature and by all forms of broadcasting media;

(II) the relief of persons who are in conditions of need, hardship and distress or who are aged or sick;

(III) the advancement of education on the basis of Christian principles;

(IV) the promotion of such other charitable purposes as the Board shall from time to time determine.

Significant activities

The charity has two main activities carried out through two separate divisions:

- Dewsbury Gospel Church, focussing on the worship and praise of God.
- Branch Christian School, focussing on the education of students to GCSE and A Level standard in a Christian environment.

DEWSBURY GOSPEL CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In guiding the activities of the charity the trustees have had regard to the Charity Commission's guidance on public benefit. The charity operates from two premises, both located in Dewsbury; the Temperance Hall and the Dewsbury Revival Centre. The activities undertaken by the charity in the year to further the charity's purposes for the public benefit are set out herein.

Like all other churches and schools in the country Dewsbury Gospel Church and Branch Christian School have suffered the effects of the restrictions on public association imposed by H M Government to combat the spread of the COVID-19 virus during 2021. However In this period and in line with Government guidelines the activities of the charity carried on as they had in previous years:

Weekly Sunday services were held along with midweek prayer meetings at the Dewsbury Revival Centre proclaiming the Gospel of Jesus Christ and providing Christian teaching to the general public.

"K.i.D.S. Church" was still suspended due to the COVID-19 restrictions but the church will be looking to re-launch later in 2022.

The Youth, members of the Church in their later teens and early twenties had the opportunity to meet together with the youth from another member church of 'Churches Together in Dewsbury' on a regular basis. while the charity's own Youth Leaders have been concentrating on family matters.

Dewsbury Gospel Church continues to support "Care Dewsbury", a collaboration of Churches Together in Dewsbury - caring for homeless and needy people, especially those with alcohol and drug dependency. The Church has also during the year hosted joint leadership meetings for Churches Together in Dewsbury, as well as prayer breakfasts. They have also continued to support outreach and open-air meetings in Dewsbury Town Centre.

The Church continues to lease the Temperance Hall building in Dewsbury which is leased by Charis Bible College, Dewsbury (formerly part of Dewsbury Gospel Church up to 17th July 2019), as well as Branch FM Radio Station (Charity number 1120585), (see note 19 to the financial statements).

The Church has the main responsibility for the supervision of Branch FM Community radio station with many Church members involved as trustees and volunteers (see note 19 to the financial statements). The interest in and influence of the station continues to grow through its presentation of good music and various programs.

Branch Christian School continues to operate in the Dewsbury Revival Centre and had 23 students during the year, a similar number of students as in previous years. Students from the school have graduated from and attended various universities including Oxford, Kingston, Leicester, Cardiff, Huddersfield and Lancaster. School functions have been held during the year to raise funds for the various field trips and other material needs.

Members of the Church continue to put much effort into seeing the premises from which the charity operates serve as places of praise, worship, study and service for the general community in and around the town of Dewsbury.

Internal and external factors

The charity continues to be widely respected within the Heavy Woollen area of West Yorkshire centred on Dewsbury. By continuing to undertake the activities described above its beneficial impact within its target area of operations will enhance both the quality of life for many in that area as well as serve to enhance its own reputation as a body benefiting the community at large.

DEWSBURY GOSPEL CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

FINANCIAL REVIEW

Financial position

Despite the impact of the Coronavirus pandemic on the charity's activities the charity has remained financially stable over the year to 31 December 2021 with the result that there has been a slight increase in the level of restricted funds held during the year, from £5,475 at 31 December 2020 to £6,275 at 31 December 2021, while the level of unrestricted funds has decreased from £200,576 to £197,561 over the same period.

Principal funding sources

The principal funding sources of the charity remain donations to the Church together with school fees. This funding has been used to support the key objectives of the charity.

Reserves policy

The policy of the charity as regards reserves is to accumulate income in order to set aside funds as reserves against future expenditure, particularly in relation to repairs of the buildings it uses which given their age may be substantial.

While the charity has no quantified reserves policy in place the Board considers that the level of reserves of the charity at the period end to be satisfactory.

Going concern

At the time of signing these accounts the Trustees are of the opinion that the Charity will remain viable for the foreseeable future and therefore these Financial Statements have been prepared on the Going Concern basis.

FUTURE PLANS

The trustees are concentrating on improving the quality, transparency and integrity of all the activities undertaken by the charity in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Memorandum and Articles of Association, and is constituted as a company limited by guarantee, as defined by the Companies Act 2006. The guarantee is limited to £1 per member, who are all the director/trustees of the company.

Recruitment and appointment of new trustees

Trustees are appointed by the incumbent trustees and in accordance with the Articles of Association. When appointing new trustees the Board takes into account that it is practicable to do so, and that new trustees will contribute to the skills and balance of the existing Board.

Organisational structure

While the trustees engage with the operations of the charity at the strategic level the day to day management of the activities of the charity during the year ended 31 December 2021 were delegated by the trustees to Mr S P Hodgson, the Chairman of the Board of Trustees, while Mr J J Childs discharges the duties of Pastor of the Church.

Decision making

All decisions in relation to major expenditure, particularly of a capital nature, are made by the Board of Trustees as are decisions concerning the setting or modification of the charity's aims and objectives. Decisions in relation to day to day operational activities are delegated to Mr S P Hodgson, the Chairman of the Board of Trustees, as are decisions concerning the implementation of policies to achieve the charity's aims and objectives.

Induction and training of new trustees

The charity has not adopted specific policies for the induction and training of trustees. However the Board are mindful of the need for trustees to keep abreast of developments in company and charity law and best practice.

DEWSBURY GOSPEL CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06402268 (England and Wales)

Registered Charity number

1123715

Registered office

17 Halifax Road
Dewsbury
West Yorkshire
WF13 2JH

Trustees

Mr J J Childs - Pastor
Mrs L Cox
Mr M D Farrant
Mr M D Firth
Mr T Firth (resigned 1.7.22)
Mr I M Grace
Mr S P Hodgson - Chairman
Mr J Holt

Information concerning the trustees financial dealings with the charity are shown at notes 8 and 19 to the financial statements.

Company Secretary

Mr M D Farrant

Independent Examiner

Gavin Bell
Sedulo Leeds Limited
St Paul's House
23 Park Square
Leeds
West Yorkshire
LS1 2ND

Solicitors

Anthony Collins Solicitors LLP
134 Edmund Street
Birmingham
B3 2ES

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

DEWSBURY GOSPEL CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Dewsbury Gospel Church for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 20 September 2022 and signed on its behalf by:

Mr M D Farrant - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DEWSBURY GOSPEL CHURCH

Independent examiner's report to the trustees of Dewsbury Gospel Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Gavin Bell
Sedulo Leeds Limited
St Paul's House
23 Park Square
Leeds
West Yorkshire
LS1 2ND

Date:

DEWSBURY GOSPEL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	2	70,927	800	71,727	69,030
Charitable activities	4				
School and college fees		56,696	-	56,696	60,537
Investment income	3	13	-	13	99
Other income	5	19,500	-	19,500	19,500
Total		147,136	800	147,936	149,166
EXPENDITURE ON					
Charitable activities	6				
Work undertaken by Dewsbury Gospel Church		150,151	-	150,151	130,578
NET INCOME/(EXPENDITURE)		(3,015)	800	(2,215)	18,588
RECONCILIATION OF FUNDS					
Total funds brought forward		200,576	5,475	206,051	187,463
TOTAL FUNDS CARRIED FORWARD		197,561	6,275	203,836	206,051

CONTINUING OPERATIONS

The results for the year derive from the continuing activities of Branch Christian School and The Gospel Church. There are no gains or losses other than those shown above.

DEWSBURY GOSPEL CHURCH**BALANCE SHEET
31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	11	236,774	-	236,774	237,590
CURRENT ASSETS					
Stocks	12	4,499	-	4,499	5,050
Debtors	13	2,594	-	2,594	2,375
Cash at bank and in hand		150,264	6,275	156,539	162,604
		<u>157,357</u>	<u>6,275</u>	<u>163,632</u>	<u>170,029</u>
CREDITORS					
Amounts falling due within one year	14	(13,702)	-	(13,702)	(11,991)
NET CURRENT ASSETS		<u>143,655</u>	<u>6,275</u>	<u>149,930</u>	<u>158,038</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		380,429	6,275	386,704	395,628
CREDITORS					
Amounts falling due after more than one year	15	(182,868)	-	(182,868)	(189,577)
NET ASSETS		<u>197,561</u>	<u>6,275</u>	<u>203,836</u>	<u>206,051</u>
FUNDS	18				
Unrestricted funds				197,561	200,576
Restricted funds				6,275	5,475
TOTAL FUNDS				<u>203,836</u>	<u>206,051</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

DEWSBURY GOSPEL CHURCH

BALANCE SHEET - continued 31 DECEMBER 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 September 2022 and were signed on its behalf by:

Mr S P Hodgson - Trustee

Mr M D Farrant - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Financial Statements are prepared in sterling which is the functional currency of the charity.

Going Concern

At the time of signing these accounts the Trustees are of the opinion that the Charity will remain viable for the foreseeable future and therefore these Financial Statements have been prepared on the Going Concern basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when the donation is subject to a Deed of Trust, specified by the donor or when funds are raised for particular charitable purposes. Where a restricted fund, not restricted by virtue of a Deed of Trust but established at the trustees discretion, has no further use, for example because the need for which it was established no longer exists, the trustees may, at their absolute discretion, reabsorb such assets as remain into the general, unrestricted, fund of the charity.

Further explanation of the nature and purpose of each fund is disclosed at note 19 to the financial statements.

DEWSBURY GOSPEL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.12.21	31.12.20
	£	£
Gifts	1,417	1,442
Gift aid	12,976	12,237
Tithes and offerings	57,334	55,351
	<u>71,727</u>	<u>69,030</u>

3. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Deposit account interest	<u>13</u>	<u>99</u>

4. TOTAL INCOME FOR THE YEAR BY DIVISION

	The Gospel Church £	Branch Christian School £	Total 2021 £
Income for the year	<u>90,354</u>	<u>57,582</u>	<u>147,936</u>

The income disclosed excludes recharges of expenses between the divisions of the charity.

5. OTHER INCOME

	2021 £	2020 £
Rent and utilities recharged	<u>19,500</u>	<u>19,500</u>

The charity has made a charge for rent and a portion of utilities to Charis Bible College Dewsbury and Branch FM for the use of part of one of its properties. See note 20 "Related Party Disclosures" below.

DEWSBURY GOSPEL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Work undertaken by Dewsbury Gospel Church	142,371	7,780	150,151
	The Gospel Church £	Branch Christian School £	Total 2021 £
Trustees' salaries	8,533	-	8,533
Other salaries and social security costs	4,000	58,335	62,335
Pensions	-	543	543
Water charges	66	134	200
Insurance	6,347	1,241	7,588
Light and heat	10,629	8,018	18,647
Telephone	188	382	570
Postage and stationery		678	678
K.i.D.S Church expenses	-	-	-
Training	-	2,180	2,180
Donations made	4,470	-	4,470
Learning materials	-	4,427	4,427
Repairs and renewals	10,980	40	11,020
Motor and travelling expenses	-	190	190
Security expenses	1,168	410	1,578
Rent	600	-	600
Professional fees	-	-	-
Depreciation	7,655	381	8,036
Bank loan interest	7,543	3,233	10,776
Governance costs:			
Sundries	2,164	2,754	4,918
Accountancy fees	1,335	1,335	2,670
Bank charges	96	96	192
	65,774	84,377	150,151

The Governance costs are allocated on the basis of actual expenditure or level of activity in each of the divisions of the charity. The costs disclosed excludes recharges of expenses between the divisions of the charity.

DEWSBURY GOSPEL CHURCH**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021****7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.21	31.12.20
	£	£
Depreciation - owned assets	8,036	8,296
Accountancy fees for independent examination of the financial statements	660	660
Accountancy fees for other work	2,010	1,998
	<u> </u>	<u> </u>

The net income for the year is split between the contributions made by the charity's two divisions as follows:

	The Gospel Church £	Branch Christian School £	Total 2021 £
Net income / (expenditure) for the year	24,580	(26,795)	(2,215)
	<u> </u>	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

	31.12.21	31.12.20
	£	£
Trustees' salaries	8,533	8,533
	<u> </u>	<u> </u>

Trustees salaries represents remuneration to Mr J J Childs for his services as Pastor of the Church. No remuneration is paid to Trustees in respect of their activities as Trustees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Administration	1	1
Teaching	5	5
Pastoral	1	1
	<u> </u>	<u> </u>
	7	7
	<u> </u>	<u> </u>

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

DEWSBURY GOSPEL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	68,253	777	69,030
Charitable activities			
School and college fees	60,177	360	60,537
Investment income	99	-	99
Other income	19,500	-	19,500
Total	148,029	1,137	149,166
EXPENDITURE ON			
Charitable activities			
Work undertaken by Dewsbury Gospel Church	129,861	717	130,578
NET INCOME	18,168	420	18,588
Transfers between funds	804	(804)	-
Net movement in funds	18,972	(384)	18,588
RECONCILIATION OF FUNDS			
Total funds brought forward	181,604	5,859	187,463
TOTAL FUNDS CARRIED FORWARD	200,576	5,475	206,051

DEWSBURY GOSPEL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2021	299,990	18,473	39,821	358,284
Additions	-	7,220	-	7,220
	<u>299,990</u>	<u>25,693</u>	<u>39,821</u>	<u>365,504</u>
At 31 December 2021	299,990	25,693	39,821	365,504
DEPRECIATION				
At 1 January 2021	70,000	13,699	36,995	120,694
Charge for year	6,000	1,068	968	8,036
	<u>76,000</u>	<u>14,767</u>	<u>37,963</u>	<u>128,730</u>
At 31 December 2021	76,000	14,767	37,963	128,730
NET BOOK VALUE				
At 31 December 2021	<u>223,990</u>	<u>10,926</u>	<u>1,858</u>	<u>236,774</u>
At 31 December 2020	<u>229,990</u>	<u>4,774</u>	<u>2,826</u>	<u>237,590</u>

12. STOCKS

	31.12.21 £	31.12.20 £
Stocks	<u>4,499</u>	<u>5,050</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Trade debtors	1,057	1,063
Prepayments and accrued income	1,537	1,312
	<u>2,594</u>	<u>2,375</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Bank loans and overdrafts (see note 16)	6,685	6,328
Trade creditors	-	184
Social security and other taxes	1,538	1,003
Other creditors	46	46
Accruals and deferred income	5,433	4,430
	<u>13,702</u>	<u>11,991</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.21	31.12.20
	£	£
Bank loans (see note 16)	<u>182,868</u>	<u>189,577</u>

16. LOANS

An analysis of the maturity of loans is given below:

	31.12.21	31.12.20
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>6,685</u>	<u>6,328</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>7,062</u>	<u>6,685</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>23,668</u>	<u>22,404</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans	152,138	160,488

The bank loan bears interest at 5.5% and is repayable by or before 31 May 2039.

DEWSBURY GOSPEL CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

17. SECURED DEBTS

The following secured debts are included within creditors:

	31.12.21 £	31.12.20 £
Bank loans	<u>189,553</u>	<u>195,905</u>

The bank loan is secured by a First Legal Mortgage over the charity's freehold property and all other tangible fixed assets.

18. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General Fund	200,576	(3,015)	197,561
Restricted funds			
K.i.D.S. Church	1,409	800	2,209
School Fees Fund	2,066	-	2,066
Play Area	2,000	-	2,000
	<u>5,475</u>	<u>800</u>	<u>6,275</u>
TOTAL FUNDS	<u>206,051</u>	<u>(2,215)</u>	<u>203,836</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	147,136	(150,151)	(3,015)
Restricted funds			
K.i.D.S. Church	800	-	800
	<u>147,936</u>	<u>(150,151)</u>	<u>(2,215)</u>
TOTAL FUNDS	<u>147,936</u>	<u>(150,151)</u>	<u>(2,215)</u>

DEWSBURY GOSPEL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General Fund	181,604	18,168	804	200,576
Restricted funds				
K.i.D.S. Church	1,349	60	-	1,409
School Fees Fund	2,510	360	(804)	2,066
Play Area	2,000	-	-	2,000
	<u>5,859</u>	<u>420</u>	<u>(804)</u>	<u>5,475</u>
TOTAL FUNDS	<u>187,463</u>	<u>18,588</u>	<u>-</u>	<u>206,051</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	148,029	(129,861)	18,168
Restricted funds			
K.i.D.S. Church	777	(717)	60
School Fees Fund	360	-	360
	<u>1,137</u>	<u>(717)</u>	<u>420</u>
TOTAL FUNDS	<u>149,166</u>	<u>(130,578)</u>	<u>18,588</u>

The K.i.D.S. Church fund was established to fund that aspect of the Church's activities.

The Play Area funds have been established to meet the costs of maintenance and upkeep of these assets of the Church.

The School Fees Fund is a bursary fund to assist with meeting the costs of providing education to worthy candidates lacking the means to meet the costs of school fees.

19. RELATED PARTY DISCLOSURES

During the year remuneration has been paid to Mr J J Childs for his services as Pastor at the Church in the sum of £8,533 (2020: £8,533).

During the year remuneration has been paid to wives and close family members of some of the trustees as employees of the charity. Remuneration is paid below the market rate for the positions they hold as part-time employees of the charity. The balance of the time required to fulfil the duties of their employment is donated by them to the charity. The trustees and the remuneration paid are:

Mrs V Farrant, teacher at Branch Christian School, wife of Mr M D Farrant: £10,080 (2020: £10,080).

Mrs J E Holt, Headteacher at Branch Christian School, wife of Mr J Holt: £15,000 (2020: £3,750).

Mrs S Childs, teacher at Branch Christian School, wife of Mr J J Childs: £8,960 (2020: £10,080).

The charity sublets part of one of its properties to Branch FM, a charity incorporated in England and Wales (Charity number 1120585), whose aims are concordant with this charity and the Chair of Trustees, Mr S P Hodgson, is also a trustee of Branch FM. The charity has recharged £1,500 (2020: £1,500) for rent and a portion of overheads in respect of the property on a nominal basis. In addition the charity donated the sum of £1,200 (2020: £1,200) to Branch FM during the year.

The charity was charged £600 (2020: £600) for the rent of its Registered Office from Temperance Hall, a charity incorporated in England and Wales (Charity number 247191). Several of the trustees of this charity are also trustees of Temperance Hall; Mr M D Farrant, Mr T Firth, and Mr J J Childs, however they comprise a minority in number of the trustees of that charity. The rent is paid on a rolling arrangement which expires in December 2022.

DEWSBURY GOSPEL CHURCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1,417	1,442
Gift aid	12,976	12,237
Tithes and offerings	57,334	55,351
	71,727	69,030
Investment income		
Deposit account interest	13	99
Charitable activities		
School & college fees	56,696	60,537
Other income		
Rent and utilities recharged	19,500	19,500
Total incoming resources	147,936	149,166
 EXPENDITURE		
Charitable activities		
Trustees' salaries	8,533	8,533
Other salaries and social security costs	62,335	52,070
Pensions	543	414
Water charges	200	206
Insurance	7,588	7,979
Light and heat	18,647	13,487
Telephone	570	473
Postage and stationery	678	525
K.i.D.S Church expenses	-	717
Training	2,180	553
Donations made	4,470	3,090
Learning materials	4,427	4,494
Repairs and renewals	11,020	9,840
Motor and travelling expenses	190	200
Security expenses	1,578	1,507
Rent	600	600
Professional fees	-	799
Depreciation of freehold property	6,000	6,000
Depreciation of fixtures, fittings and equipment	1,068	844
Carried forward	130,627	112,331

This page does not form part of the statutory financial statements

DEWSBURY GOSPEL CHURCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	31.12.21 £	31.12.20 £
Charitable activities		
Brought forward	130,627	112,331
Depreciation of computer equipment	968	1,452
Bank loan interest	10,776	11,106
	<u>142,371</u>	<u>124,889</u>
Support costs		
Governance costs		
Sundries	4,918	2,911
Accountancy fees	2,670	2,658
Bank charges	192	120
	<u>7,780</u>	<u>5,689</u>
Total resources expended	<u>150,151</u>	<u>130,578</u>
Net (expenditure)/income	<u><u>(2,215)</u></u>	<u><u>18,588</u></u>

DEWSBURY GOSPEL CHURCH

England & Wales - Charity number 1123715

Accounts

REGISTERED COMPANY NUMBER: 06402268 (England and Wales)
REGISTERED CHARITY NUMBER: 1123715

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
DEWSBURY GOSPEL CHURCH
(A COMPANY LIMITED BY GUARANTEE)

DEWSBURY GOSPEL CHURCH

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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DEWSBURY GOSPEL CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

This report of the trustees is also prepared to meet the requirements of a directors report for Companies Act purposes.

The trustees have complied with their duty to have due regard to guidance published by the Charity Commission as stipulated in in section 17(5) of the Charities Act 2011.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the company are for the benefit of the public:

(I) the advancement of the Christian faith in accordance with the Articles of Faith set out in Article 34 of the Articles of Association including, without prejudice to the generality of the foregoing, by the preaching and proclamation of the Christian Gospel, the teaching of Christian doctrine and principles, pastoral care, the distribution of the Bible and other Christian literature and by all forms of broadcasting media;

(II) the relief of persons who are in conditions of need, hardship and distress or who are aged or sick;

(III) the advancement of education on the basis of Christian principles;

(IV) the promotion of such other charitable purposes as the Board shall from time to time determine.

Significant activities

The charity has two main activities carried out through two separate divisions:

- Dewsbury Gospel Church, focussing on the worship and praise of God.
- Branch Christian School, focussing on the education of students to GCSE and A Level standard in a Christian environment.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In guiding the activities of the charity the trustees have had regard to the Charity Commission's guidance on public benefit. The charity operates from two premises, both located in Dewsbury; the Temperance Hall and the Dewsbury Revival Centre. The activities undertaken by the charity in the year to further the charity's purposes for the public benefit are set out herein.

The Charity's activities during 2020 were severely affected by the Coronavirus pandemic and the policies implemented by HM Government to suppress the spread of infection by the virus and minimise the risks to public health. However, throughout the year the trustees have striven to ensure that as far as possible the charity's historic activities have continued, albeit at a reduced level.

Up to 22 March 2020 the worship and social activities at the Church continued as they had in 2019, but following the passing into law the lockdown measures announcement on 23 March 2020 such activities ceased. The trustees put measures in place for public worship to continue on-line over the internet, using YouTube and Facebook, which commenced in early April 2020. Despite the easing of restrictions on public worship later in 2020 and the recommencement of worship meetings at the Dewsbury Revival Centre in July 2020, the Church has continued to use these technologies to proclaim the Gospel of Jesus Christ and provide Christian teaching to the general public.

"K.i.D.S. Church" met as normal until March 2020 when the lockdown measures came into place. Since then it did not meet during the remainder of the year and the trustees are mindful of the need to recommence this activity once social health conditions are appropriate.

The Youth, members of the Church in their later teens and early twenties, in the previous year had been meeting with the youth from another member church of 'Churches Together in Dewsbury' on a regular basis while the Church's own Youth Leaders have been concentrating on family matters. Mainly due to the impact of Coronavirus no meetings were held during the 2020. The Church is planning on recommencing its own Youth meetings in the coming year once social health conditions are appropriate. .

Dewsbury Gospel Church continues to support "Care Dewsbury", a collaboration of Churches Together in Dewsbury (CTID), - caring for homeless and needy people, especially those with alcohol and drug dependency. During 2020, because of the impact of the Coronavirus pandemic, the Church participated in CTID during the year through internet 'Zoom' meetings and several joint church services were held online.

Branch Christian School continued to operate throughout the year with students attending the school in the Dewsbury Revival Centre or receiving tuition online as social health conditions dictated. The school 19 students during the year, slightly less than the number of students in previous years. Students from the school have graduated from and attended various universities including Oxford, Kingston, Leicester, Cardiff, Huddersfield and Lancaster.

The charity continues to lease the Temperance Hall building in Dewsbury which is tenanted by Charis Bible College Dewsbury as well as Branch FM Radio Station (see note 20 to the financial statements).

The charity has the main responsibility for the supervision of Branch FM Community radio station with many Church members involved as volunteers (see note 20 to the financial statements). The interest in and influence of the station continues to grow through its presentation of good music and various programs.

The trustees assisted by members of the church have continued to put a great deal of effort into maintaining and enhancing the properties from which the charity operates to serve as places of praise, worship, study and service for the general community in and around the town of Dewsbury.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

The charity continues to be widely respected within the Heavy Woollen area of West Yorkshire centred on Dewsbury. By continuing to undertake the activities described above its beneficial impact within its target area of operations will enhance both the quality of life for many in that area as well as serve to enhance its own reputation as a body benefiting the community at large.

FINANCIAL REVIEW

Financial position

Despite the impact of the Coronavirus pandemic on the charity's activities the charity has remained financially stable over the year to 31 December 2020 with the result that there has been a slight decrease in the level of restricted funds held during the year, from £5,859 at 31 December 2019 to £5,459 at 31 December 2019, while the level of unrestricted funds has increased from £181,604 to £200,576 over the same period.

Principal funding sources

The principal funding sources of the charity remain donations to the Church together with school fees. This funding has been used to support the key objectives of the charity.

Reserves policy

The policy of the charity as regards reserves is to accumulate income in order to set aside funds as reserves against future expenditure, particularly in relation to repairs of the buildings it uses which given their age may be substantial.

While the charity has no quantified reserves policy in place the Board considers that the level of reserves of the charity at the period end to be satisfactory.

Going concern

In common with virtually every other charity in the country, Dewsbury Gospel Church has been experiencing the effects of the Coronavirus pandemic. Whilst the full impact of this exceptional situation on the Charity cannot be assessed with complete certainty at the current time, the Trustees believe they have taken all possible steps to protect the Charity including accessing relevant Government assistance.

At the time of signing these accounts the Trustees are of the opinion that the Charity will remain viable for the foreseeable future and therefore these Financial Statements have been prepared on the Going Concern basis.

FUTURE PLANS

The trustees are concentrating on improving the quality, transparency and integrity of all the activities undertaken by the charity in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Memorandum and Articles of Association, and is constituted as a company limited by guarantee, as defined by the Companies Act 2006. The guarantee is limited to £1 per member, who are all the director/trustees of the company.

Recruitment and appointment of new trustees

Trustees are appointed by the incumbent trustees and in accordance with the Articles of Association. When appointing new trustees the Board takes into account that it is practicable to do so, and that new trustees will contribute to the skills and balance of the existing Board.

DEWSBURY GOSPEL CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

While the trustees engage with the operations of the charity at the strategic level the day to day management of the activities of the charity during the year ended 31 December 2020 were delegated by the trustees to Mr S P Hodgson, the Chairman of the Board of Trustees, while Mr J J Childs discharges the duties of Pastor of the Church.

Decision making

All decisions in relation to major expenditure, particularly of a capital nature, are made by the Board of Trustees as are decisions concerning the setting or modification of the charity's aims and objectives. Decisions in relation to day to day operational activities are delegated to Mr S P Hodgson, the Chairman of the Board of Trustees, as are decisions concerning the implementation of policies to achieve the charity's aims and objectives.

Induction and training of new trustees

The charity has not adopted specific policies for the induction and training of trustees. However the Board are mindful of the need for trustees to keep abreast of developments in company and charity law and best practice.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06402268 (England and Wales)

Registered Charity number

1123715

Registered office

17 Halifax Road
Dewsbury
West Yorkshire
WF13 2JH

Trustees

Mr J J Childs - Pastor
Mrs L Cox
Mr M D Farrant
Mr M D Firth
Mr T Firth
Mr I M Grace
Mr S P Hodgson - Chairman
Mr J Holt

Information concerning the trustees financial dealings with the charity are shown at notes 10 and 22 to the financial statements.

Company Secretary

Mr M D Farrant

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Martin Cawley
St Paul's House
23 Park Square
Leeds
West Yorkshire
LS1 2ND

Solicitors

Anthony Collins Solicitors LLP
134 Edmund Street
Birmingham
B3 2ES

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Dewsbury Gospel Church for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DEWSBURY GOSPEL CHURCH

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 17 June 2021 and signed on its behalf by:

Mr M D Farrant - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DEWSBURY GOSPEL CHURCH

Independent examiner's report to the trustees of Dewsbury Gospel Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Martin Cawley
St Paul's House
23 Park Square
Leeds
West Yorkshire
LS1 2ND

17 June 2021

DEWSBURY GOSPEL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	68,253	777	69,030	76,529
Charitable activities	4				
School and college fees		60,177	360	60,537	72,050
Investment income	3	99	-	99	227
Other income	5	<u>19,500</u>	<u>-</u>	<u>19,500</u>	<u>9,000</u>
Total		148,029	1,137	149,166	157,806
EXPENDITURE ON					
Charitable activities	6				
Work undertaken by Dewsbury Gospel Church		<u>129,861</u>	<u>717</u>	<u>130,578</u>	<u>222,226</u>
NET INCOME/(EXPENDITURE)		18,168	420	18,588	(64,420)
Transfers between funds	19	<u>804</u>	<u>(804)</u>	<u>-</u>	<u>-</u>
Net movement in funds		18,972	(384)	18,588	(64,420)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>181,604</u>	<u>5,859</u>	<u>187,463</u>	<u>251,883</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>200,576</u></u>	<u><u>5,475</u></u>	<u><u>206,051</u></u>	<u><u>187,463</u></u>

CONTINUING OPERATIONS

The results for the year derive from the continuing activities of Branch Christian School and The Gospel Church and, up to 17 July 2019, the activity of Charis Bible College which, as is explained in the Report of the Trustees, was transferred to AWME under a Transfer Agreement on that date. There are no gains or losses other than those shown above.

DEWSBURY GOSPEL CHURCH**BALANCE SHEET
31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	12	237,590	-	237,590	245,272
CURRENT ASSETS					
Stocks	13	5,050	-	5,050	5,656
Debtors	14	2,375	-	2,375	3,425
Cash at bank and in hand		<u>157,129</u>	<u>5,475</u>	<u>162,604</u>	<u>142,265</u>
		164,554	5,475	170,029	151,346
CREDITORS					
Amounts falling due within one year	15	<u>(11,991)</u>	<u>-</u>	<u>(11,991)</u>	<u>(13,218)</u>
NET CURRENT ASSETS		<u>152,563</u>	<u>5,475</u>	<u>158,038</u>	<u>138,128</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		390,153	5,475	395,628	383,400
CREDITORS					
Amounts falling due after more than one year	16	<u>(189,577)</u>	<u>-</u>	<u>(189,577)</u>	<u>(195,937)</u>
NET ASSETS		<u>200,576</u>	<u>5,475</u>	<u>206,051</u>	<u>187,463</u>
FUNDS	19				
Unrestricted funds				200,576	181,604
Restricted funds				<u>5,475</u>	<u>5,859</u>
TOTAL FUNDS				<u>206,051</u>	<u>187,463</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

DEWSBURY GOSPEL CHURCH

BALANCE SHEET - continued 31 DECEMBER 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 June 2021 and were signed on its behalf by:

Mr S P Hodgson - Trustee

Mr M D Farrant - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Financial Statements are prepared in sterling which is the functional currency of the charity.

Going Concern

In common with virtually every other charity in the country, Dewsbury Gospel Church has been experiencing the effects of the Coronavirus pandemic. Whilst the full impact of this exceptional situation on the Charity cannot be assessed with complete certainty at the current time, the Trustees believe they have taken all possible steps to protect the Charity including accessing relevant Government assistance.

At the time of signing these accounts the Trustees are of the opinion that the Charity will remain viable for the foreseeable future and therefore these Financial Statements have been prepared on the Going Concern basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when the donation is subject to a Deed of Trust, specified by the donor or when funds are raised for particular charitable purposes. Where a restricted fund, not restricted by virtue of a Deed of Trust but established at the trustees discretion, has no further use, for example because the need for which it was established no longer exists, the trustees may, at their absolute discretion, reabsorb such assets as remain into the general, unrestricted, fund of the charity.

Further explanation of the nature and purpose of each fund is disclosed at note 19 to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Accounting period

The company's accounting reference date is 29 December. These financial statements are for the year ended 31 December 2020, that date being not more than 7 days either side of the accounting reference date as permitted by the Companies Act 2006. The comparative amounts are for the year ended 31 December 2019.

2. DONATIONS AND LEGACIES

	31.12.20	31.12.19
	£	£
Gifts	1,442	13,165
Gift aid	12,237	12,469
Tithes and offerings	<u>55,351</u>	<u>50,895</u>
	<u>69,030</u>	<u>76,529</u>

3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Deposit account interest	<u>99</u>	<u>227</u>

DEWSBURY GOSPEL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

4. TOTAL INCOME FOR THE YEAR BY DIVISION

	The Gospel Church £	Branch Christian School £	Total 2020 £
Income for the year	<u>87,718</u>	<u>61,448</u>	<u>149,166</u>

The income disclosed excludes recharges of expenses between the divisions of the charity.

5. OTHER INCOME

	2020 £	2019 £
Rent and utilities recharged	<u>19,500</u>	<u>9,000</u>

The charity has made a charge for rent and a portion of utilities to Charis Bible College Dewsbury and Branch FM for the use of part of one of its properties. See note 20 "Related Party Disclosures" below.

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Work undertaken by Dewsbury Gospel Church	<u>124,889</u>	<u>5,689</u>	<u>130,578</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

6. CHARITABLE ACTIVITIES COSTS - continued

	The Gospel Church £	Branch Christian School £	Total 2020 £
Trustees' salaries	8,533	-	8,833
Other salaries and social security costs	-	52,070	52,070
Pensions	-	414	414
Water charges	69	137	206
Insurance	6,826	1,153	7,979
Light and heat	7,630	5,857	13,487
Telephone	158	315	473
Postage and stationery	100	425	525
K.i.D.S. Church expenses	717	-	717
Training	-	553	553
Donations made	3,090	-	3,090
Learning materials	-	4,494	4,494
Repairs and renewals	8,918	922	9,840
Motor and travelling expenses	-	200	200
Security expenses	1,121	386	1,507
Rent	600	-	600
Professional fees	-	799	799
Depreciation	7,794	502	8,296
Bank loan interest	7,774	3,332	11,106
Governance costs:			
Sundries	1,394	1,517	2,911
Accountancy fees	1,329	1,329	2,658
Bank charges	60	60	120
	<u>56,113</u>	<u>74,465</u>	<u>130,578</u>

The Governance costs are allocated on the basis of actual expenditure or level of activity in each of the divisions of the charity. The costs disclosed excludes recharges of expenses between the divisions of the charity.

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.20 £	31.12.19 £
Depreciation - owned assets	8,296	8,822
Accountancy fees for independent examination of the financial statements	660	660
Accountancy fees for other work	<u>1,998</u>	<u>2,936</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

7. NET INCOME/(EXPENDITURE) - continued

The net income for the year is split between the contributions made by the charity's two divisions as follows:

	The Gospel Church £	Branch Christian School £	Total 2020 £
Net income / (expenditure) for the year	<u>31,605</u>	<u>(13,017)</u>	<u>18,588</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

	31.12.20 £	31.12.19 £
Trustees' salaries	<u>8,533</u>	<u>6,867</u>

Trustees salaries represents remuneration to Mr J J Childs for his services as Pastor of the Church. No remuneration is paid to Trustees in respect of their activities as Trustees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Administration	1	1
Teaching	5	5
Pastoral	<u>1</u>	<u>1</u>
	<u>7</u>	<u>7</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

10. EXCEPTIONAL ITEMS

There are no exceptional items to report in the 2020 financial statements.

During the year ended 31 December 2019, the charity entered into an agreement to transfer the assets and undertaking of the Charis Bible College to Andrew Wommack Ministries - Europe ("AWME"). The agreement stipulated that the Charity transfer to AWME:

- The tangible fixed assets in use in the College (whose net book value amounted to £2,080),
- The students Mission Fund in the sum of £10,717,
- The College Bursary Fund in the sum of £1,391.
- The sum of £20,000 towards the salary costs of the director of the Bible College.

The transfer of the Charis Bible College to AWME resulted in an outflow of funds from the charity in the sum of £34,188, which has been disclosed as an 'Exceptional item' in the Detailed Statement of Financial Activities shown on page 23.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	66,443	10,086	76,529
Charitable activities			
School and college fees	72,050	-	72,050
Investment income	227	-	227
Other income	<u>9,000</u>	<u>-</u>	<u>9,000</u>
Total	147,720	10,086	157,806
EXPENDITURE ON			
Charitable activities			
Work undertaken by Dewsbury Gospel Church	193,993	28,233	222,226
NET INCOME/(EXPENDITURE)	(46,273)	(18,147)	(64,420)
Transfers between funds	<u>(2,021)</u>	<u>2,021</u>	<u>-</u>
Net movement in funds	(48,294)	(16,126)	(64,420)
RECONCILIATION OF FUNDS			
Total funds brought forward	229,898	21,985	251,883
TOTAL FUNDS CARRIED FORWARD	<u>181,604</u>	<u>5,859</u>	<u>187,463</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2020	299,990	18,473	39,207	357,670
Additions	<u>-</u>	<u>-</u>	<u>614</u>	<u>614</u>
At 31 December 2020	<u>299,990</u>	<u>18,473</u>	<u>39,821</u>	<u>358,284</u>
DEPRECIATION				
At 1 January 2020	64,000	12,855	35,543	112,398
Charge for year	<u>6,000</u>	<u>844</u>	<u>1,452</u>	<u>8,296</u>
At 31 December 2020	<u>70,000</u>	<u>13,699</u>	<u>36,995</u>	<u>120,694</u>
NET BOOK VALUE				
At 31 December 2020	<u>229,990</u>	<u>4,774</u>	<u>2,826</u>	<u>237,590</u>
At 31 December 2019	<u>235,990</u>	<u>5,618</u>	<u>3,664</u>	<u>245,272</u>

13. STOCKS

	31.12.20 £	31.12.19 £
Stocks	<u>5,050</u>	<u>5,656</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Trade debtors	1,063	3,000
Prepayments and accrued income	<u>1,312</u>	<u>425</u>
	<u>2,375</u>	<u>3,425</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Bank loans and overdrafts (see note 17)	6,328	5,990
Trade creditors	184	792
Social security and other taxes	1,003	1,619
Other creditors	46	145
Accruals and deferred income	<u>4,430</u>	<u>4,672</u>
	<u>11,991</u>	<u>13,218</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.20	31.12.19
	£	£
Bank loans (see note 17)	<u>189,577</u>	<u>195,937</u>

17. LOANS

An analysis of the maturity of loans is given below:

	31.12.20	31.12.19
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>6,328</u>	<u>5,990</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>6,685</u>	<u>6,328</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>22,404</u>	<u>21,208</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans	160,488	168,401

The bank loan bears interest at 5.5% and is repayable by or before 31 May 2039.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

18. SECURED DEBTS

The following secured debts are included within creditors:

	31.12.20 £	31.12.19 £
Bank loans	<u>195,905</u>	<u>201,927</u>

The bank loan is secured by a First Legal Mortgage over the charity's freehold property and all other tangible fixed assets.

19. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General Fund	181,604	18,168	804	200,576
Restricted funds				
K.i.D.S. Church	1,349	60	-	1,409
School Fees Fund	2,510	360	(804)	2,066
Play Area	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
	<u>5,859</u>	<u>420</u>	<u>(804)</u>	<u>5,475</u>
TOTAL FUNDS	<u>187,463</u>	<u>18,588</u>	<u>-</u>	<u>206,051</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	148,029	(129,861)	18,168
Restricted funds			
K.i.D.S. Church	777	(717)	60
School Fees Fund	<u>360</u>	<u>-</u>	<u>360</u>
	<u>1,137</u>	<u>(717)</u>	<u>420</u>
TOTAL FUNDS	<u>149,166</u>	<u>(130,578)</u>	<u>18,588</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General Fund	229,898	(46,273)	(2,021)	181,604
Restricted funds				
K.i.D.S. Church	1,398	(49)	-	1,349
Students Mission Fund	13,910	(16,707)	2,797	-
School Fees Fund	2,510	-	-	2,510
Play Area	2,000	-	-	2,000
Mission Team Fund	776	-	(776)	-
College Bursary Fund	<u>1,391</u>	<u>(1,391)</u>	<u>-</u>	<u>-</u>
	<u>21,985</u>	<u>(18,147)</u>	<u>2,021</u>	<u>5,859</u>
TOTAL FUNDS	<u>251,883</u>	<u>(64,420)</u>	<u>-</u>	<u>187,463</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	147,720	(193,993)	(46,273)
Restricted funds			
K.i.D.S. Church	-	(49)	(49)
Students Mission Fund	10,086	(26,793)	(16,707)
College Bursary Fund	<u>-</u>	<u>(1,391)</u>	<u>(1,391)</u>
	<u>10,086</u>	<u>(28,233)</u>	<u>(18,147)</u>
TOTAL FUNDS	<u>157,806</u>	<u>(222,226)</u>	<u>(64,420)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General Fund	229,898	(28,105)	(1,217)	200,576
Restricted funds				
K.i.D.S. Church	1,398	11	-	1,409
Students Mission Fund	13,910	(16,707)	2,797	-
School Fees Fund	2,510	360	(804)	2,066
Play Area	2,000	-	-	2,000
Mission Team Fund	776	-	(776)	-
College Bursary Fund	<u>1,391</u>	<u>(1,391)</u>	<u>-</u>	<u>-</u>
	<u>21,985</u>	<u>(17,727)</u>	<u>1,217</u>	<u>5,475</u>
TOTAL FUNDS	<u>251,883</u>	<u>(45,832)</u>	<u>-</u>	<u>206,051</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	295,749	(323,854)	(28,105)
Restricted funds			
K.i.D.S. Church	777	(766)	11
Students Mission Fund	10,086	(26,793)	(16,707)
School Fees Fund	360	-	360
College Bursary Fund	<u>-</u>	<u>(1,391)</u>	<u>(1,391)</u>
	<u>11,223</u>	<u>(28,950)</u>	<u>(17,727)</u>
TOTAL FUNDS	<u>306,972</u>	<u>(352,804)</u>	<u>(45,832)</u>

The K.i.D.S. Church fund was established to fund that aspect of the Church's activities.

The Play Area funds have been established to meet the costs of maintenance and upkeep of these assets of the Church.

The School Fees Fund is a bursary fund to assist with meeting the costs of providing education to worthy candidates lacking the means to meet the costs of school fees.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

19. MOVEMENT IN FUNDS - continued

Transfers between funds

During the year £804 of the School Fees Fund was utilised to meet the school fees of a student judged worthy of support by the trustees.

During the year ended 31 December 2019 the expenditure from the Students Mission fund exceeded its income and resources in the sum of £2,797 which was met from the General Fund. When the Charis Bible College was transferred to AWME the Mission Team Fund was not specified in the transfer agreement. The Mission Team Fund was established at the trustees discretion and as the activity this fund was set up to finance will no longer take place the trustees decided to transfer the amount in the fund at the year-end, £776, to the General Fund.

20. RELATED PARTY DISCLOSURES

During the year remuneration has been paid to Mr J J Childs for his services as Pastor at the Church in the sum of £8,533 (2019: £6,867).

During the year remuneration has been paid to wives and close family members of some of the trustees as employees of the charity. Remuneration is paid below the market rate for the positions they hold as part-time employees of the charity. The balance of the time required to fulfil the duties of their employment is donated by them to the charity. The trustees and the amounts involved are:

Mrs V Farrant, teacher at Branch Christian School, wife of Mr M D Farrant: £10,080 (2019: £7,250).

Mrs J E Holt, Headteacher at Branch Christian School, wife of Mr J Holt: £3,750 (2019: £13,750).

Mrs S Childs, teacher at Branch Christian School, wife of Mr J J Childs: £10,080 (2019: £10,130).

The charity sublets part of one of its properties to Branch FM, a charity incorporated in England and Wales (Charity number 1120585), whose aims are concordant with this charity and the Chair of Trustees, Mr S P Hodgson, is also a trustee of Branch FM. The charity has recharged £1,500 (2019: £1,500) for rent and a portion of overheads in respect of the property on a nominal basis (see note 5 above). In addition the charity donated the sum of £1,200 to Branch FM during the year.

The charity was charged £600 (2019 £600) for the rent of its Registered Office from Temperance Hall, a charity incorporated in England and Wales (Charity number 247191). Several of the trustees of this charity are also trustees of Temperance Hall; Mr M D Farrant, Mr T Firth, and Mr J J Childs, however they comprise a minority in number of the trustees of that charity. The rent is paid under a four-year lease obligation which expired in December 2020.

DEWSBURY GOSPEL CHURCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1,442	13,165
Gift aid	12,237	12,469
Tithes and offerings	<u>55,351</u>	<u>50,895</u>
	69,030	76,529
Investment income		
Deposit account interest	99	227
Charitable activities		
School & college fees	60,537	72,050
Other income		
Rent and utilities recharged	<u>19,500</u>	<u>9,000</u>
Total incoming resources	149,166	157,806
EXPENDITURE		
Charitable activities		
Trustees' salaries	8,533	6,867
Other salaries and social security costs	52,070	59,301
External tuition costs	-	8,921
Pensions	414	241
Water charges	206	478
Insurance	7,979	8,560
Light and heat	13,487	19,975
Telephone	473	1,057
Postage and stationery	525	1,507
Advertising	-	305
K.i.D.S Church expenses	717	49
Training	553	6,383
Donations made	3,090	5,775
Learning materials	4,494	4,340
Repairs and renewals	9,840	13,171
Motor and travelling expenses	200	787
Security expenses	1,507	1,734
Rent	600	600
Carried forward	104,688	140,051

This page does not form part of the statutory financial statements

DEWSBURY GOSPEL CHURCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	31.12.20 £	31.12.19 £
Charitable activities		
Brought forward	104,688	140,051
Students mission costs	-	16,076
Professional fees	799	-
Depreciation of freehold property	6,000	6,000
Depreciation of fixtures, fittings and equipment	844	991
Depreciation of computer equipment	1,452	1,832
Bank loan interest	<u>11,106</u>	<u>11,420</u>
	124,889	176,370
Support costs		
Governance costs		
Sundries	2,911	6,275
Legal fees	-	1,632
Accountancy fees	2,658	3,596
Bank charges	120	165
Exceptional items	<u>-</u>	<u>34,188</u>
	<u>5,689</u>	<u>45,856</u>
Total resources expended	<u>130,578</u>	<u>222,226</u>
Net income/(expenditure)	<u>18,588</u>	<u>(64,420)</u>