

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

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

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>

DEWSBURY GOSPEL CHURCH**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
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
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

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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>(2,215)</u>	<u>18,588</u>

This page does not form part of the statutory financial statements