

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

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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	4				
School and college fees		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.

DEWSBURY GOSPEL CHURCH**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

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

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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>52,884</u>	<u>(2,215)</u>

This page does not form part of the statutory financial statements