

BETHANY CHRISTIAN CENTRE

England & Wales · Charity number 1171176

Details

Other names	Bethany Church
Status	Registered
Legal form	Charitable company
Company number	10409374
Registered	2017-01-18
Register	View on the Charity Commission register

Contact

Address	Bethany Christian Centre Hetton Road Houghton Le Spring DH5 8PF
Phone	01915121234
Email	office@bethanychristiancentre.co.uk
Website	www.bethanychristiancentre.co.uk

Activities

Objects: 1) TO ADVANCE THE CHRISTIAN FAITH 2) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY 3) TO PROMOTE AND FULFILL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY

Activities: The church operates from premises at Hetton Road, Houghton Le Spring, Tyne & Wear. Church membership is voluntary and free. The aim of the charity is a) To advance the Christian Faith in accordance with the Statement of Beliefs; b) The relief of persons who are in conditions of need, hardship or distress or who are aged or sick; c) To promote and fulfil such other charitable purposes .

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Disability, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Darlington
- Durham
- South Tyneside
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£354,537	£351,930	-	-
2024-03-31	£335,013	£337,742	-	-
2023-03-31	£316,781	£330,523	-	-
2022-03-31	£254,220	£258,561	-	-
2021-03-31	£327,234	£299,835	-	-

Trustees

Name	Role	Appointed
Mark Robert Henderson		2025-08-22
Richard Anthony Rust		2022-04-08
Simon Marc Rose		2026-02-22

Accounts

BETHANY CHRISTIAN CENTRE

(a company limited by guarantee without share capital)

ANNUAL REPORT AND FINANCIAL STATEMENTS

31 March 2025

Stephenson Coates Audit Limited
Chartered Accountants
West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS

The directors present their annual report and the financial statements for the year ended 31 March 2025.

Reference and administrative details

Company number	10409374
Charity number	1171176
Principal address	Bethany Church Hetton Road Houghton-le-Spring Tyne and Wear, DH5 8PF
Independent examiner	John Oswald BA FCA Stephenson Coates Audit Limited Chartered accountants West 2, Asama Court Newcastle Business Park Newcastle upon Tyne, NE4 7YD
Bankers	Barclays Bank PLC Newcastle City Office Newcastle upon Tyne, NE1 4QL
Solicitors	Square One Law Anson House The Fleming Business Centre Burdon Terrace Jesmond Newcastle upon Tyne NE2 3AE

Directors

The directors who served during the year and up to the date of approval of this report were as follows:

P J Gill	
M R Henderson	appointed 22 August 2025
D J Keith	
N Holmes	resigned 20 January 2025
R A Rust	

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS
(continued)

Structure, governance and management

Governing documents

Bethany Christian Centre is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 3 October 2016.

The charitable company was incorporated on 4 October 2016 (registration number 10409374) in order to provide a distinct legal entity to carry out the activities of Bethany Christian Centre which since 1995 had been undertaken through a charitable trust. The company was registered with the Charity Commission on 18 January 2017.

On 20 April 2017, the business of Bethany Christian Centre charitable trust (charity number 1060438) along with various associated assets and liabilities were transferred to the charitable company. On the same day, the charitable company entered into a lease of the property known as Bethany Church, Hetton Road, Houghton-le-Spring, DH5 8PF; the landlord for the purposes of the lease being the charitable company Bethany Christian Centre Property Trust (company registration number 10412204, charity number 1171231).

There are currently four members, each of whom agree to contribute £1 in the event of the charitable company winding up.

Appointment and retirement of directors

Appointment of directors is governed by the existing directors of the charitable company. New directors must declare their belief in and allegiance to the Statement of Beliefs set out in the Articles of Association. Directors are appointed for a term of three years, at the end of which they retire. Retiring directors are eligible for reappointment for two further terms, each of three years.

Director induction and training

Newly appointed directors will be from the existing leadership of the Church. New directors are furnished with a copy of the governing documents and a copy of the Charity Commission's guidance 'The Essential Trustee: What you need to know.'

Organisation

The directors meet regularly to review the activities of the Church. The leadership of the Church (which include the directors) meet monthly and all meetings are minuted. Day to day activities are controlled by the Church administrator.

Risk management

The directors have identified risks and taken steps to mitigate them:

- Risks to buildings and contents are insured.
- Public liability risks are insured.
- A safeguarding policy is in place, including vetting procedures.
- The fire safety risk has been assessed. Detection and fire fighting equipment is maintained to current standards. An evacuation policy is in place with designated responsibilities. All those involved were offered training during the period.

A member of staff is charged with health and safety and risk assessing.

BETHANY CHRISTIAN CENTRE
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REPORT OF THE DIRECTORS
(continued)

Objectives and activities

The Church operates from premises at Hetton Road, Houghton-le-Spring, Tyne and Wear. Church membership is voluntary and free.

The aims of the charitable company set out in the objects clause of the Articles of Association are:-

- a) To advance the Christian Faith, in accordance with the Statement of Beliefs;
- b) The relief of persons who are in conditions of need, hardship or distress or who are aged or sick;
- c) To promote and fulfil such other charitable purposes as the directors may from time to time think fit.

These aims are pursued in the Houghton-le-Spring area and in such other parts of the United Kingdom or the World as the directors may from time to time think fit.

In setting our objectives and planning our activities, the directors have regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Achievements and performance

Over the past 12 months, our Church has continued to grow in a variety of ways. We continue to see new people from all over the Coalfields area either join our Church or begin to attend regularly. As the North East sees a rise in cultural diversity from many other countries, our congregation has begun to reflect that reality as well.

We formally joined the North East Gospel Partnership (NEGP). This is a network of churches based in the North East of England whose aim is to help and support each other in ministry by providing friendship, organising training and supporting new church planting initiatives. We were able to sponsor three of our Church members to attend the year-long Ministry Training Course that included seminars covering spiritual health, practical ministry, and key questions.

This year, our Family Ministry has seen more young people regularly attend our Sunday morning groups. We have over 85 children attend our Church on a Sunday morning to sing songs, play games, learn a memory verse, and then split off into three classes.

A consistent group on Wednesday morning is our Toddler group where we average 120 families each week. We have various rooms set out with age-appropriate toys as well as a craft room, story time room, train room, book library and main sports hall filled with ride-on toys and slides. We have 20 volunteers that help out on a Wednesday.

During the Easter Holiday, we put on an Easter Club for the Years 2-6. Over the course of four days, there were 180 children and 50 volunteers participating in various games, skits, and group competitions.

In the Summer Holidays, we provided a Sports Camp for local children. We offered a range of activities, including climbing walls, archery, football coaching, and axe throwing. We provided healthy snacks and food throughout the day. In total over the four days, we had 60 children attend.

During this past year, we have supported our Church members by having a monthly Saturday morning Men's Study and breakfast. In addition, we offered "How to Grow" classes on Sunday evenings, Group Leader Trainings for our volunteers, a Parent Forum to inform and encourage parents of children and youth, a Parenting for Faith course on Monday evenings, and a weekly meeting for our Seniors called CAMEO.

BETHANY CHRISTIAN CENTRE
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REPORT OF THE DIRECTORS
(continued)

Achievements and performance *(continued)*

As a part of our ongoing Discipleship strategy, Sunday evenings allow people to study the Bible deeper through a group called Dive. On Wednesday evenings, we have led courses called Hope Explored, Christianity Explored, Discipleship Explored, and the Prayer Course.

Our “Christians Against Poverty” (CAP) Centre (Registered Charity Number 1097217 and Company Registered Number 4655175) has seen many clients become debt free during the past year. We delivered Christmas Hampers to 15 families, hosted a Christmas party for client families that totalled 35 adults and children, and donated Easter Blessing bags to 10 families.

We are again extremely grateful for the support of the Church membership in keeping our food bank topped up with items of food as well as donations of cash to allow us to buy supplies. In partnership with Sunderland Council, we have been able to make use of grant money to help those in need. Other churches and schools, such as Houghton Methodist Church, Carrville Methodist Church, Dubmire Primary School, individuals and local organisations have continued to support our food bank with food items or cash donations.

Last year, as part of our Christmas outreach, we donated 93 hampers to needy families within local schools. Each hamper was put together by our church staff and volunteers.

We once again put on The Christmas Shop to help families who were struggling to purchase toys for their kids at Christmas. By working with local schools and organisations, families were identified and invited to our Church to choose from a selection of new toys for their kids.

We also led several local schools RE Visits, the Gillas Lane Primary School Lego Club, and hosted two local primary school nativity plays, and our local Stroke Association meetings.

Financial review

Members giving increased this year from £274k last year to £313k. This has mainly been as a result of increased new Church members and existing members who are regularly giving.

There have been some special collections which have been designated for projects taking place during the year. We received £6,158 in donations towards our Christmas Shop enabling local families, who were identified by local schools and organisations, to provide presents to their children at Christmas, along with a food hamper. Secondly £5,325 was raised for our food bank to help fund Food Hampers to families in the area and CAP clients. This includes support received from Sunderland City Council for our Food Bank.

We continue to set aside 2.2% of our income to maintain a fund for future repairs to the building. As at the year end this amounted to £9,417. We will continue to set aside 2.2% each year as Bethany Christian Centre Property Trust Limited has ceased its undertaking to pay for all repair works.

The surplus for the year was unexpected owing to very high inflationary pressures on expenditure, wages and also the effect these inflationary pressures may have on members giving. This has been offset with increased giving by members and an increase in givers opting in to gift aid.

BETHANY CHRISTIAN CENTRE
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REPORT OF THE DIRECTORS
(continued)

Financial review (continued)

This coming year will continue to be a challenge as inflation continues to rise pushing up costs, and cost of living pressures are being faced by our church community resulting in a potential reduction in donations.

Overall, the directors are delighted that we have achieved a modest surplus for the year.

Investment and reserves policies

Surplus funds are held in interest bearing accounts which allow quick access to the funds should the need arise. A review of returns is periodically undertaken to ensure a competitive return and maximum security of our funds.

The directors seek to maintain free reserves at around £60,000 to provide working capital for the activities of the Church and also to provide cover for unforeseen changes in income. At the end of the year, free reserves were £121,152 (2024: £103,622).

Plans for future

As our Church grows in attendance and activities, we continue to discuss possible options to add more space or more services to accommodate the number of people engaging with our ministry. We also are considering the best way to participate in ministries beyond the UK. Our hope is the establish global partnerships that allow our Church to encourage those in difficult parts of the world. We also desire to see more links made with like-minded area churches to combine efforts in helping the people in our communities.

Statement of directors' responsibilities in relation to the financial statements

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

Company law requires the directors 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 income and expenditure of the charitable company for that period.

In preparing these financial statements, the directors are required to:

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

The directors are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

BETHANY CHRISTIAN CENTRE
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REPORT OF THE DIRECTORS
(continued)

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the directors on 8 December 2025 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'M. Henderson', followed by a horizontal flourish.

M R Henderson
Director

REPORT OF THE INDEPENDENT EXAMINER TO THE DIRECTORS OF BETHANY CHRISTIAN CENTRE

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 8 to 13.

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 report

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales.

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 accounting 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.



John Oswald BA FCA
Stephenson Coates Audit Limited
Chartered accountants
West 2 Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

8 December 2025

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025

	Unrestricted funds	Restricted funds	Total	2024 Total
INCOME FROM				
Donations and legacies:				
Church members	250,331	14,802	265,133	238,498
Gift aid tax recoverable	62,964	3,337	66,301	50,991
Grants	-	-	-	24,195
	<u>313,295</u>	<u>18,139</u>	<u>331,434</u>	<u>313,684</u>
Charitable activities:				
Use of facilities donations	1,000	-	1,000	680
Ministries	12,770	6,516	19,286	17,308
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>487</u>
	<u>13,770</u>	<u>6,516</u>	<u>20,286</u>	<u>18,475</u>
Investment income:				
Interest receivable	<u>2,817</u>	<u>-</u>	<u>2,817</u>	<u>2,854</u>
Total	<u>329,882</u>	<u>24,655</u>	<u>354,537</u>	<u>335,013</u>
EXPENDITURE ON				
Charitable activities:				
Evangelism	40,507	16,391	56,898	63,710
Gifts and missionary support	4,835	3,907	8,742	8,928
Staff costs (note 2)	159,325	8,235	167,560	162,554
Premises and office costs	104,673	-	104,673	94,586
Independent examiner's fee	1,890	-	1,890	1,798
Depreciation	<u>12,167</u>	<u>-</u>	<u>12,167</u>	<u>6,166</u>
Total	<u>323,397</u>	<u>28,533</u>	<u>351,930</u>	<u>337,742</u>
Net income/(expenditure)	6,485	(3,878)	2,607	(2,729)
Funds brought forward	<u>128,349</u>	<u>3,878</u>	<u>132,227</u>	<u>134,956</u>
Funds carried forward	<u>£134,834</u>	<u>£-</u>	<u>£134,834</u>	<u>£132,227</u>

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

BALANCE SHEET
at 31 March 2025

	<i>Note</i>		2025	2024
FIXED ASSETS				
Tangible fixed assets	3		13,682	24,727
CURRENT ASSETS				
Sundry debtors	4	23,115		28,076
Bank deposit account		133,606		135,165
Bank current account		12,414		7,972
Cash in hand		<u>1,071</u>		<u>293</u>
		170,206		171,506
CREDITORS: amounts falling due within one year	5	<u>49,054</u>		<u>64,006</u>
NET CURRENT ASSETS			121,152	107,500
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>£134,834</u>	<u>£132,227</u>
FUNDS				
Unrestricted funds			134,834	128,349
Restricted funds	7		-	3,878
			<u>£134,834</u>	<u>£132,227</u>

In approving these financial statements (which include the notes on pages 10 to 13) as directors of the charitable company, we hereby confirm:

(a) that for the period stated above the charitable company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the charitable company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2025 and

(c) that we acknowledge our responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Section 386, 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 the financial period and of its profit or loss for the period then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small entities regime of Financial Reporting Standard 102.

These financial statements were approved by the directors on 8 December 2025 and are signed on their behalf by:



R A Rust
Director

Company registration number: 10409374

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025

1 Accounting policies

1.1 Basis of preparation of financial statements

The financial statements of the charitable company have been prepared under the historical cost convention and in accordance with the 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), the Companies Act 2006 and United Kingdom Generally Accepted Accounting Practice applicable to smaller entities. The charitable company is a public benefit entity as defined by FRS102.

The financial accounts are prepared in Sterling (£), which is the functional currency of the charitable company.

1.2 Going concern

The directors of the charitable company are satisfied that there are no material uncertainties concerning the charitable company's ability to continue as a going concern for a period of at least 12 months from the date of approval of the financial statements. Accordingly, the financial statements continue to be prepared on the going concern basis.

1.3 Fund accounting

Unrestricted funds are those available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are those that are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

Designated funds are earmarked by the directors for particular purposes.

1.4 Income

Giving - Collections are recognised when received by or on behalf of the Church. Planned giving under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the income is recognised. Grants and legacies are accounted for as soon as the Church is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the Church is certain.

Investment income – Interest entitlements are accounted for as they accrue.

1.5 Expenditure

Charitable activities – The cost of charitable activities represents the cost of undertaking the charity's objectives. All expenditure is accounted for on an accruals basis. 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. Value added tax is not recoverable by the charitable company and as such it is included in the relevant costs in the Statement of Financial Activities.

1.6 Tangible fixed assets

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Fixtures and fittings	20% straight line basis
Equipment	20% straight line basis
Computer equipment	33⅓% straight line basis

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025 (continued)

1 Accounting policies (continued)

1.7 Impairment of fixed assets

Fixtures, fittings and equipment are reviewed for impairment if events or changes in circumstances indicate that the carrying amount of such assets may not be recoverable. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared against its carrying amount. Where the estimated recoverable amount is lower, an impairment loss is recognised immediately in the Statement of Financial Activities.

1.8 Debtors and creditors due within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses from impairment are recognised in expenditure.

1.9 Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities as incurred.

1.10 Pension costs

The charity operates defined contribution pension schemes for its staff. The schemes and their assets are held by independent managers. The pension charge in the financial statements represents contributions due from the charity for the period.

1.11 Voluntary assistance

Time is expended on the charity's activities and governance which is donated free of charge. It is impractical to quantify the value of the time given, and accordingly it is neither recorded as donated income nor as an expense in the financial statements.

2. Staff costs

No remuneration was paid to directors in the year, nor were any expenses reimbursed to them. For the purposes of FRS102, the directors are considered to be key management personnel.

Staff costs in the period comprised:

	2025	2024
	£	£
Wages and salaries	145,704	141,380
Social security costs	8,691	8,234
Pensions contributions	<u>13,165</u>	<u>12,927</u>
	<u>167,560</u>	<u>162,541</u>

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

Employees	<u>5</u>	<u>5</u>
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No employee received remuneration amounting to more than £60,000 in either period.

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025 (continued)

3 Tangible fixed assets

	Fixtures & fittings £	Equipment £	Computer equipment £	Total £
Cost:				
At 1 April 2024	15,007	56,104	12,322	83,433
Additions	-	1,122	-	1,122
At 31 March 2025	15,007	57,226	12,322	84,555
Depreciation:				
At 1 April 2024	10,079	39,139	9,488	58,706
Charge for year	2,354	9,779	34	12,167
At 31 March 2025	12,433	48,918	9,522	70,873
Net book amount:				
At 31 March 2025	2,574	8,308	2,800	13,682
At 31 March 2024	4,928	16,965	2,834	24,727

All fixed assets are used for charitable purposes.

4 Debtors

	2025 £	2024 £
Due within one year:		
Gift aid tax recoverable	12,697	15,835
Interest receivable	400	487
Prepayments	9,810	10,551
Other debtors	208	1,203
	23,115	28,076

5 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxes and social security	3,129	3,081
Sundry creditors and accrued expenditure	14,127	19,547
Building maintenance provision	9,417	31,055
Other creditors	10,892	9,398
Deferred income	11,489	925
	49,054	64,006

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025 (continued)

6 Related party disclosures

No person connected with the directors has been paid or is payable remuneration or other benefits from the funds of the charity.

The charity operates from premises owned by Bethany Christian Centre Property Trust (company registration 10412204); under a 25 year lease at a peppercorn rent.

7 Restricted funds

	Movement			At 31 March 2025
	At 1 April 2024	Income	Expenditure	
	£	£	£	£
Mission gifts	-	3,907	-3,907	-
CAP gifts	-	8,235	-8,235	-
Sports week	-	1,030	-1,030	-
Toy shop	-	6,158	-6,158	-
Food bank grants and donations	3,878	5,325	-9,203	-
	3,878	24,655	-28,533	-

	Movement			At 31 March 2024
	At 1 April 2023	Income	Expenditure	
	£	£	£	£
Mission gifts	-	3,930	-3,930	-
CAP gifts	-	8,522	-8,522	-
Sports week	-	17,361	-17,361	-
Toy shop	-	6,140	-6,140	-
Food bank grants and donations	2,609	7,780	-6,511	3,878
	2,609	43,733	-42,464	3,878

Restricted funds are held as current assets.

Accounts

Company Registration number 10409374
Charity Registration number 1171176

BETHANY CHRISTIAN CENTRE

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ANNUAL REPORT AND FINANCIAL STATEMENTS

31 March 2024

Stephenson Coates Audit Limited
Chartered Accountants
West 2, Asama Court
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NE4 7YD

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REPORT OF THE DIRECTORS

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Reference and administrative details

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Charity number	1171176
Principal address	Bethany Church Hetton Road Houghton-le-Spring Tyne and Wear, DH5 8PF
Independent examiner	John Oswald BA FCA Stephenson Coates Audit Limited Chartered accountants West 2, Asama Court Newcastle Business Park Newcastle upon Tyne, NE4 7YD
Bankers	Barclays Bank PLC Newcastle City Office Newcastle upon Tyne, NE1 4QL
Solicitors	Square One Law Anson House The Fleming Business Centre Burdon Terrace Jesmond Newcastle upon Tyne NE2 3AE

Directors

The directors who served during the year and up to the date of approval of this report were as follows:

P J Gill
D J Keith
N Holmes
R A Rust

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS
(continued)

Structure, governance and management

Governing documents

Bethany Christian Centre is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 3 October 2016.

The charitable company was incorporated on 4 October 2016 (registration number 10409374) in order to provide a distinct legal entity to carry out the activities of Bethany Christian Centre which since 1995 had been undertaken through a charitable trust. The company was registered with the Charity Commission on 18 January 2017.

On 20 April 2017, the business of Bethany Christian Centre charitable trust (charity number 1060438) along with various associated assets and liabilities were transferred to the charitable company. On the same day, the charitable company entered into a lease of the property known as Bethany Church, Hetton Road, Houghton-le-Spring, DH5 8PF; the landlord for the purposes of the lease being the charitable company Bethany Christian Centre Property Trust (company registration number 10412204, charity number 1171231).

There are currently four members, each of whom agree to contribute £1 in the event of the charitable company winding up.

Appointment and retirement of directors

Appointment of directors is governed by the existing directors of the charitable company. New directors must declare their belief in and allegiance to the Statement of Beliefs set out in the Articles of Association. Directors are appointed for a term of three years, at the end of which they retire. Retiring directors are eligible for reappointment for two further terms, each of three years.

Director induction and training

Newly appointed directors will be from the existing leadership of the Church. New directors are furnished with a copy of the governing documents and a copy of the Charity Commission's guidance 'The Essential Trustee: What you need to know.'

Organisation

The directors meet regularly to review the activities of the Church. The leadership of the Church (which include the directors) meet monthly and all meetings are minuted. Day to day activities are controlled by the Church administrator.

Risk management

The directors have identified risks and taken steps to mitigate them:

- Risks to buildings and contents are insured.
- Public liability risks are insured.
- A safeguarding policy is in place, including vetting procedures.
- The fire safety risk has been assessed. Detection and fire fighting equipment is maintained to current standards. An evacuation policy is in place with designated responsibilities. All those involved were offered training during the period.

A member of staff is charged with health and safety and risk assessing.

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS
(continued)

Objectives and activities

The Church operates from premises at Hetton Road, Houghton-le-Spring, Tyne and Wear. Church membership is voluntary and free.

The aims of the charitable company set out in the objects clause of the Articles of Association are:-

- a) To advance the Christian Faith, in accordance with the Statement of Beliefs;
- b) The relief of persons who are in conditions of need, hardship or distress or who are aged or sick;
- c) To promote and fulfil such other charitable purposes as the directors may from time to time think fit.

These aims are pursued in the Houghton-le-Spring area and in such other parts of the United Kingdom or the World as the directors may from time to time think fit.

In setting our objectives and planning our activities, the directors have regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Achievements and performance

Over the past 12 months, our Church has seen significant changes as we added many new members and ways to serve our existing members and those who attend regularly. We began a new community gospel choir that travels around the area to sing and bring hope to various groups in care homes, churches, and local events. In addition, we launched a Women's Ministry by hosting an evening in which 80 ladies showed up to hear the vision for the coming year and recruit volunteers to help start new groups.

We formally joined the Fellowship of Independent Evangelical Churches (FIEC). It is a fellowship of independent churches with members (about 650 churches) across England, Scotland and Wales. The mission is to see churches working together to reach Britain for Christ. We are keen to strengthen links with other churches who are like-minded and with whom we could partner and support.

During this past year, our Church supported a new staff role called Ministry Resident. Created as a one-year program, we provided intentional ministry training to help someone discern whether or not to go into full time vocational ministry. The "resident," Matt, started in July and took leadership of our Groups Ministry. Apart from the administrative duties of getting people connected to Home Groups and leading Group Leaders Training Sessions, he has also led a Hope Explored Class in November. We started this evangelistic outreach right after the Houghton Feast which is a massive week-long event where we opened the church and gave out free soup and bread to over 300 people during a big fireworks display. It was a great chance to bless people and invite them along to the class.

This year, our Family Ministry has seen 27 young people regularly attend our Sunday morning groups called Activ8 and Elevate. We run a Youth group on a Tuesday evening with 23 regular attenders.

We have over 70 kids attend our church on a Sunday morning to sing songs, play games, learn a memory verse, and then split off into three classes. We have 18 volunteers who work with our children in either a teacher or helper capacity.

Each Wednesday morning, we run a Toddler group where we average 120 families each week. We have various rooms set out with age-appropriate toys as well as a craft room, story time room, train room, book library and main sports hall filled with ride-on toys and slides. We have 20 volunteers that help out on a Wednesday.

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS
(continued)

Achievements and performance (continued)

Our “Christians Against Poverty” (CAP) Centre (Registered Charity Number 1097217 and Company Registered Number 4655175) has seen 11 clients become debt free during the past year. We delivered Christmas Hampers to 21 families, hosted a Christmas party for client families that totalled 30 adults and children, and donated Easter Blessing bags to 14 families.

In addition, our CAP Centre has been able to help families suffering from the nation-wide cost of living crisis by providing 15 gas and electric top ups to those in need.

Our food bank distributed 229 food parcels during the past 12 months. We are again extremely grateful for the support of the Church membership keeping our food bank topped up with items of food as well as donations of cash to allow us to buy in supplies. Other churches and schools, such as Houghton Methodist Church, Carrville Methodist Church, Dubmire Primary School, individuals and local organisations have continued to support our food bank with food items or cash donations.

Last year, as part of our Christmas outreach, we donated 90 hampers to needy families within local schools. Each hamper was put together by our Church staff and volunteers.

During the Easter Holiday, we put on an Easter Club for the Years 2-6. Over the course of 4 days, there were 150 children and 45 volunteers participating in various games, skits, and group competitions. In the Summer Holidays, we provided a Sports Camp for local children. We offered a range of activities, including climbing walls, archery, football coaching, and axe throwing. We provided healthy snacks and food throughout the day. In total over the 4 days, we had 60 children attend.

We once again put on The Christmas Shop to help families who were struggling to purchase toys for their kids at Christmas. By working with local schools and organisations, families were identified and invited to our church to choose from a selection of new toys for their kids.

Last year we were able to help 75 families, with a total of 160 kids, in our community buy toys to give out on Christmas day. Additionally, we gave out 35 food parcels to needy families. We continued to hear personal stories of people fleeing abuse, other who were sick and unable to work, and people who had hit hard times because of the cost of living.

We also led several local schools RE Visits, the Gillas Lane Primary School Lego Club (eight children), and hosted two local primary school nativity plays, our local Stroke Association and Motor Neuron Disease meetings.

Financial review

Members giving increased this year from £258k last year to £274k. This has mainly been as a result of increased new church members and existing members who are regularly giving.

There have been some special collections which have been designated for projects taking place during the year. We received £5,817 in donations towards our Christmas Shop enabling local families, who were identified by local schools and organisations, to provide presents to their children at Christmas, along with a food hamper. Secondly £1,269 was raised for our food bank to help fund Food Hampers to families in the area and CAP clients. We were also fortunate to receive support from Sunderland City Council for our Food Bank.

We continue to set aside 2.2% of our income to maintain a fund for future repairs to the building. At the year end this amounted to £31,055; a significant amount of this will be spent in the current financial year, principally on roof repairs. We will continue to set aside 2.2% each year as Bethany Christian Centre Property Trust Limited has ceased its undertaking to pay for all repair works.

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS
(continued)

Financial review (continued)

The loss for the year was not unexpected owing to very high inflationary pressures on expenditure, wages and also the effect these inflationary pressures may have on members giving.

This coming year will continue to be a challenge as inflation continues to rise pushing up costs, and cost of living pressures are being faced by our Church community resulting in a potential reduction in donations.

Overall, the directors consider the deficit for the year as acceptable owing to the financial pressures faced.

Investment and reserves policies

Surplus funds are held in interest bearing accounts which allow quick access to the funds should the need arise. A review of returns is periodically undertaken to ensure a competitive return and maximum security of our funds.

The directors seek to maintain free reserves at around £60,000 to provide working capital for the activities of the Church and also to provide cover for unforeseen changes in income. At the end of the year, free reserves were £103,622 (2023: £107,285).

Plans for future

Momentum is returning to the Church, both in attendances and activities held within the building. The Church remains financially healthy with decent cash reserves which hopefully will help us weather the financial storms of this new financial year. How inflation will affect members giving and the rising costs of utilities will need the trustees to carefully monitor the situation.

Statement of directors' responsibilities in relation to the financial statements

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

Company law requires the directors 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 income and expenditure of the charitable company for that period.

In preparing these financial statements, the directors are required to:

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

The directors are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS
(continued)

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the directors on 25 October 2024 and signed on their behalf by:

D J Keith
Director



REPORT OF THE INDEPENDENT EXAMINER TO THE DIRECTORS OF BETHANY CHRISTIAN CENTRE

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024, which are set out on pages 8 to 13.

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 report

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales.

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 accounting 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.



John Oswald BA FCA
Stephenson Coates Audit Limited
Chartered accountants
West 2 Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

25 October 2024

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024

	Unrestricted funds	Restricted funds	Total	2023 Total
INCOME FROM				
Donations and legacies:				
Church members	227,272	11,226	238,498	229,199
Gift aid tax recoverable	47,639	3,352	50,991	50,173
Grants	-	24,195	24,195	6,926
	<u>274,911</u>	<u>38,773</u>	<u>313,684</u>	<u>286,298</u>
Charitable activities:				
Use of facilities donations	680	-	680	1,864
Ministries	12,348	4,960	17,308	13,459
Insurance receipt	-	-	-	13,693
Miscellaneous	<u>487</u>	<u>-</u>	<u>487</u>	<u>483</u>
	<u>13,515</u>	<u>4,960</u>	<u>18,475</u>	<u>29,499</u>
Investment income:				
Interest receivable	<u>2,854</u>	<u>-</u>	<u>2,854</u>	<u>984</u>
Total	<u>291,280</u>	<u>43,733</u>	<u>335,013</u>	<u>316,781</u>
EXPENDITURE ON				
Charitable activities:				
Evangelism	33,698	30,012	63,710	37,521
Gifts and missionary support	4,998	3,930	8,928	18,876
Staff costs (note 2)	154,032	8,522	162,554	157,113
Premises and office costs	94,586	-	94,586	107,352
Independent examiner's fee	1,798	-	1,798	1,798
Depreciation	<u>6,166</u>	<u>-</u>	<u>6,166</u>	<u>7,863</u>
Total	<u>295,278</u>	<u>42,464</u>	<u>337,742</u>	<u>330,523</u>
Net (expenditure)/income	<u>(3,998)</u>	<u>1,269</u>	<u>(2,729)</u>	<u>(13,742)</u>
Funds brought forward	<u>132,347</u>	<u>2,609</u>	<u>134,956</u>	<u>148,698</u>
Funds carried forward	<u>£128,349</u>	<u>£3,878</u>	<u>£132,227</u>	<u>£134,956</u>

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

BALANCE SHEET
at 31 March 2024

	<i>Note</i>		2024	2023
FIXED ASSETS				
Tangible fixed assets	3		24,727	25,062
CURRENT ASSETS				
Sundry debtors	4	28,076		17,059
Bank deposit account		135,165		145,665
Bank current account		7,972		10,308
Cash in hand		<u>293</u>		<u>669</u>
		171,506		173,701
CREDITORS: amounts falling due within one year	5	<u>64,006</u>		<u>63,807</u>
NET CURRENT ASSETS			107,500	109,894
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>£132,227</u>	<u>£134,956</u>
FUNDS				
Unrestricted funds			128,349	132,347
Restricted funds	7		3,878	2,609
			<u>£132,227</u>	<u>£134,956</u>

In approving these financial statements (which include the notes on pages 9 to 12) as directors of the charitable company, we hereby confirm:

(a) that for the period stated above the charitable company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the charitable company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2024 and

(c) that we acknowledge our responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Section 386, 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 the financial period and of its profit or loss for the period then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small entities regime of Financial Reporting Standard 102.

These financial statements were approved by the directors on 25 October 2024 and are signed on their behalf by:



R A Rust
Director

Company registration number: 10409374

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024

1 Accounting policies

1.1 Basis of preparation of financial statements

The financial statements of the charitable company have been prepared under the historical cost convention and in accordance with the 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), the Companies Act 2006 and United Kingdom Generally Accepted Accounting Practice applicable to smaller entities. The charitable company is a public benefit entity as defined by FRS102.

The financial accounts are prepared in Sterling (£), which is the functional currency of the charitable company.

1.2 Going concern

The directors of the charitable company are satisfied that there are no material uncertainties concerning the charitable company's ability to continue as a going concern for a period of at least 12 months from the date of approval of the financial statements. Accordingly, the financial statements continue to be prepared on the going concern basis.

1.3 Fund accounting

Unrestricted funds are those available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are those that are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

Designated funds are earmarked by the directors for particular purposes.

1.4 Income

Giving - Collections are recognised when received by or on behalf of the Church. Planned giving under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the income is recognised. Grants and legacies are accounted for as soon as the Church is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the Church is certain.

Investment income – Interest entitlements are accounted for as they accrue.

1.5 Expenditure

Charitable activities – The cost of charitable activities represents the cost of undertaking the charity's objectives. All expenditure is accounted for on an accruals basis. 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. Value added tax is not recoverable by the charitable company and as such it is included in the relevant costs in the Statement of Financial Activities.

1.6 Tangible fixed assets

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Fixtures and fittings	20% straight line basis
Equipment	20% straight line basis
Computer equipment	33⅓% straight line basis

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024 (continued)

1 Accounting policies (continued)

1.7 Impairment of fixed assets

Fixtures, fittings and equipment are reviewed for impairment if events or changes in circumstances indicate that the carrying amount of such assets may not be recoverable. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared against its carrying amount. Where the estimated recoverable amount is lower, an impairment loss is recognised immediately in the Statement of Financial Activities.

1.8 Debtors and creditors due within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses from impairment are recognised in expenditure.

1.9 Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities as incurred.

1.10 Pension costs

The charity operates defined contribution pension schemes for its staff. The schemes and their assets are held by independent managers. The pension charge in the financial statements represents contributions due from the charity for the period.

1.11 Voluntary assistance

Time is expended on the charity's activities and governance which is donated free of charge. It is impractical to quantify the value of the time given, and accordingly it is neither recorded as donated income nor as an expense in the financial statements.

2. Staff costs

No remuneration was paid to directors in the year, nor were any expenses reimbursed to them. For the purposes of FRS102, the directors are considered to be key management personnel.

Staff costs in the period comprised:

	2024	2023
	£	£
Wages and salaries	141,380	135,531
Social security costs	8,234	8,677
Pensions contributions	<u>12,927</u>	<u>12,905</u>
	162,541	157,113
	<u> </u>	<u> </u>

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

Employees	<u>5</u>	<u>5</u>
-----------	----------	----------

No employee received remuneration amounting to more than £60,000 in either period.

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024 (continued)

3 Tangible fixed assets

	Fixtures & fittings £	Equipment £	Computer equipment £	Total £
Cost:				
At 1 April 2023	12,487	52,792	12,322	77,601
Additions	2,520	3,312	-	5,832
At 31 March 2024	15,007	56,104	12,322	83,433
Depreciation:				
At 1 April 2023	9,245	34,060	9,234	52,539
Charge for year	834	5,079	254	6,167
At 31 March 2024	10,079	39,139	9,488	58,706
Net book amount:				
At 31 March 2024	4,928	16,965	2,834	24,727
At 31 March 2023	3,242	18,732	3,088	25,062

All fixed assets are used for charitable purposes.

4 Debtors

	2024 £	2023 £
Due within one year:		
Gift aid tax recoverable	15,835	8,874
Interest receivable	487	448
Prepayments	10,551	6,646
Other debtors	<u>1,203</u>	<u>1,091</u>
	28,076	17,059
	<u> </u>	<u> </u>

5 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxes and social security	3,081	3,079
Sundry creditors and accrued expenditure	19,547	17,697
Building maintenance provision	31,055	26,937
Other creditors	9,398	6,260
Deferred income	<u>925</u>	<u>9,834</u>
	64,006	63,807
	<u> </u>	<u> </u>

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024 (continued)

6 Related party disclosures

No person connected with the directors has been paid or is payable remuneration or other benefits from the funds of the charity.

The charity operates from premises owned by Bethany Christian Centre Property Trust (company registration 10412204); under a 25 year lease at a peppercorn rent.

7 Restricted funds

	Movement			At 31 March 2024
	At 1 April 2023	Income	Expenditure	
	£	£	£	£
Mission gifts	-	3,930	-3,930	-
CAP gifts	-	8,522	-8,522	-
Sports week	-	17,361	-17,361	-
Toy shop	-	6,140	-6,140	-
Food bank grants and donations	2,609	7,780	-6,511	3,878
	2,609	43,733	-42,464	3,878

	Movement			At 31 March 2023
	At 1 April 2022	Income	Expenditure	
	£	£	£	£
Mission gifts	-	10,043	-10,043	-
CAP gifts	-	9,766	-9,766	-
Food bank grants and donations	1,138	7,968	-6,497	2,609
	1,138	27,777	-26,306	2,609

Restricted funds are held as current assets.

Accounts

Stephenson Coates Audit Limited

CHARTERED ACCOUNTANTS
BUSINESS ADVISERS

West 2, Asama Court, Newcastle Business Park, Newcastle upon Tyne, NE4 7YD

30 November 2023

JHO/1452

Private and Confidential

R A Rust Esq.
Bethany Church
Hetton Road
Houghton-le-Spring
Tyne & Wear
DH5 8PF

Dear Richard

Bethany Christian Centre (company limited by guarantee)
Year ended 31 March 2023

As arranged with Sara Middleton, I enclose for signature one bound copy and two unbound copies of the report and accounts.

Please could you arrange for David Keith to sign each of the copies on page 6 and please could you sign each copy on page 9. Could you then return the two unbound copies to me (one is for our file; the other is to be filed at Companies House).

Could you also sign the attached letter of representation in relation to the accounts and return it to me.

Please let me know if you require any further paper copies of the accounts. I will forward a final pdf electronic copy for filing with the Charity Commission in due course.

With kind regards,

Yours sincerely



John Oswald



T: 0191 2567766 | F: 0191 2567676 | E: info@stephensoncoates.co.uk | www.stephensoncoates.co.uk

Directors: John H Oswald, B.A. Hons, F.C.A., Paul W Docherty, C.T.A., F.M.A.A.T.



Registered to carry on audit work in the UK & Ireland by the Institute of Chartered Accountants in England and Wales

Company Registration Number 11522866

Bethany Christian Centre
(a company limited by guarantee)
Hetton Road
Houghton-le-Spring
Tyne & Wear
DH5 8PF

Stephenson Coates Audit Limited
West 2
Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

15 November 2023

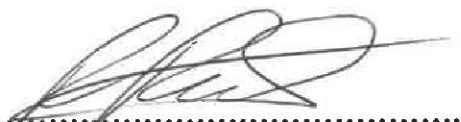
Dear Sirs,

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other directors and officials of the charitable company, the following representations given to you in connection with your examination of the financial statements for the year ended 31 March 2023.

1. We acknowledge as directors our responsibilities under the Companies Act 2006 for preparing financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your work and all the transactions undertaken by the company have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all directors, management and members' meetings, have been made available to you.
2. We believe that the financial statements of the company should be prepared on a going concern basis on the grounds that the current and future sources of funding or support will be adequate for the company's needs. We believe that no further disclosures relating to the company's ability to continue as a going concern need to be made in the financial statements.
3. We are not aware of any irregularities, including fraud, involving management of the company; nor are we aware of any breaches, or possible breaches of statute, regulations, contracts or agreements. No allegations of such irregularities, including fraud, have come to our notice.
4. The company has not had, or entered into, at any time during the period any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans, or credit transactions) for directors or to guarantee or provide security for such matters.
5. Except as disclosed in the financial statements, we are not aware of any transaction with related parties requiring disclosure in the financial statements. We have made available to you all relevant information concerning such transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of the Companies Act 2006 or accounting standards.

6. There have been no events since the balance sheet date, which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur which may necessitate revision of the figures or inclusion in a note thereto, we will advise you accordingly.

As minuted by the board of directors at its meeting on 15 November 2023:

A handwritten signature in black ink, appearing to be 'R. Khan', is written over a horizontal dotted line.

Director

Company Registration number 10409374
Charity Registration number 1171176

BETHANY CHRISTIAN CENTRE

(a company limited by guarantee without share capital)

ANNUAL REPORT AND FINANCIAL STATEMENTS

31 March 2023

Stephenson Coates Audit Limited
Chartered Accountants
West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS

The directors present their annual report and the financial statements for the year ended 31 March 2023.

Reference and administrative details

Company number	10409374
Charity number	1171176
Principal address	Bethany Church Hetton Road Houghton-le-Spring Tyne and Wear, DH5 8PF
Independent examiner	John Oswald BA FCA Stephenson Coates Audit Limited Chartered accountants West 2, Asama Court Newcastle Business Park Newcastle upon Tyne, NE4 7YD
Bankers	Barclays Bank PLC Newcastle City Office Newcastle upon Tyne, NE1 4QL
Solicitors	Square One Law Anson House The Fleming Business Centre Burdon Terrace Jesmond Newcastle upon Tyne NE2 3AE

Directors

The directors who served during the year and up to the date of approval of this report were as follows:

S Anderson	retired 11 July 2022
G Barber	retired 27 April 2022
P J Gill	
D J Keith	
N Holmes	
R A Rust	appointed 8 April 2022

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS
(continued)

Structure, governance and management

Governing documents

Bethany Christian Centre is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 3 October 2016.

The charitable company was incorporated on 4 October 2016 (registration number 10409374) in order to provide a distinct legal entity to carry out the activities of Bethany Christian Centre which since 1995 had been undertaken through a charitable trust. The company was registered with the Charity Commission on 18 January 2017.

On 20 April 2017, the business of Bethany Christian Centre charitable trust (charity number 1060438) along with various associated assets and liabilities were transferred to the charitable company. On the same day, the charitable company entered into a lease of the property known as Bethany Church, Hetton Road, Houghton-le-Spring, DH5 8PF; the landlord for the purposes of the lease being the charitable company Bethany Christian Centre Property Trust (company registration number 10412204, charity number 1171231).

There are currently four members, each of whom agree to contribute £1 in the event of the charitable company winding up.

Appointment and retirement of directors

Appointment of directors is governed by the existing directors of the charitable company. New directors must declare their belief in and allegiance to the Statement of Beliefs set out in the Articles of Association. Directors are appointed for a term of three years, at the end of which they retire. Retiring directors are eligible for reappointment for two further terms, each of three years.

Director induction and training

Newly appointed directors will be from the existing leadership of the Church. New directors are furnished with a copy of the governing documents and a copy of the Charity Commission's guidance 'The Essential Trustee: What you need to know.'

Organisation

The directors meet regularly to review the activities of the Church. The leadership of the Church (which include the directors) meet monthly and all meetings are minuted. Day to day activities are controlled by the Church administrator.

Risk management

The directors have identified risks and taken steps to mitigate them:

- Risks to buildings and contents are insured.
- Public liability risks are insured.
- A safeguarding policy is in place, including vetting procedures.
- The fire safety risk has been assessed. Detection and fire fighting equipment is maintained to current standards. An evacuation policy is in place with designated responsibilities. All those involved were offered training during the period.

A member of staff is charged with health and safety and risk assessing.

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS
(continued)

Objectives and activities

The Church operates from premises at Hetton Road, Houghton-le-Spring, Tyne and Wear. Church membership is voluntary and free.

The aims of the charitable company set out in the objects clause of the Articles of Association are:-

- a) To advance the Christian Faith, in accordance with the Statement of Beliefs;
- b) The relief of persons who are in conditions of need, hardship or distress or who are aged or sick;
- c) To promote and fulfil such other charitable purposes as the directors may from time to time think fit.

These aims are pursued in the Houghton-le-Spring area and in such other parts of the United Kingdom or the World as the directors may from time to time think fit.

In setting our objectives and planning our activities, the directors have regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

We planned for activities at the Church to wholly resume, albeit not necessarily in the same form as before the pandemic. We also sought to maintain our strong finances in the light of external challenges.

The strategies adopted included continuing to broadcast our Sunday services on YouTube and the use of various other social media platforms to carry out our mission.

Achievements and performance

Over the past 12 months, our Church has seen significant changes as we added many new members and ways to serve our existing members and those who attend regularly. There was a partnership with Cranmer Hall in St Johns College at Durham University that focused on training and equipping 45 church leaders from across the North East. We added a monthly opportunity for the older population of our Church to gather together separately to worship and celebrate communion. This has been a huge positive that has allowed a more reflective and quiet space. In addition, we supported the Christian chaplaincy program at the Derwentside Detention Centre by purchasing bibles for its Portuguese-speaking residents to read as well as leading its chapel services.

This year, our Family Ministry has seen 29 young people regularly attend our Sunday morning group called Activ8. We run a Youth group on a Tuesday evening with 25 regular attenders. Each week someone from the team of 10 volunteers delivers a short talk/discussion on a topic from the bible.

As a part of connecting to our community, a quarterly event called UNITE was created where we invite young people from different churches and from around the region to join us for a night of worship and socialising.

We have over 50 kids attend our church on a Sunday morning to sing songs, play games, learn a memory verse, and then split off into three classes. We have 16 volunteers who work with our children in either a teacher or help capacity.

Each Wednesday morning, we run a Toddler group where we average 120 families each week. We have various rooms set out with age-appropriate toys as well as a craft room, story time room, train room, book library and main sports hall filled with ride-on toys and slides. We have 20 volunteers that help out on a Wednesday.

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS
(continued)

Achievements and performance (continued)

Our "Christians Against Poverty" (CAP) Centre (Registered Charity Number 1097217 and Company Registered Number 4655175) has seen eight clients become debt free during the past year. We arranged and donated 25 food shops for client families, delivered Christmas Hampers to 23 families, hosted a Christmas party for client families that totalled 40 adults and 15 children, and donated Easter Blessing bags to 21 families.

Our relationship with other churches as well as various agencies in Houghton le Spring and the surrounding area remains very strong and they continue to promote the services of our CAP Centre to their clients.

In addition, our CAP Centre has been able to help families suffering from the nation-wide cost of living crisis by providing 16 gas and electric top ups to those in need.

Our food bank has had another busy year with 304 food parcels being distributed during the past 12 months. Following the pandemic, many local agencies have offered more food parcels which has eased the pressure on our own food bank facilities. We are again extremely grateful for the support of the Church membership keeping our food bank topped up with items of food as well as donations of cash to allow us to buy in supplies. Other churches, such as Sunnyside Methodist Church, Houghton Methodist Church, and Carrville Methodist Church, individuals and local organisations have continued to support our food bank with food items or cash donations. This support is greatly appreciated.

Within our local community, there are four primary schools very close to our Church building. Last year, as part of our Christmas outreach, we donated 80 hampers that went to needy families within those schools. Each hamper was put together by our Church staff and volunteers.

During the Summer Holidays we provided a Family Fun Day on six separate days. We offered a range of activities, including climbing walls, archery, football coaching, dance lessons, magicians, interactive animal displays, hair and beauty and axe throwing. We also fed each child (and their families) a healthy meal and provided healthy snacks throughout the day. In total over the six days, we had 512 people attend.

We began a new program called The Christmas Shop to help families who were struggling to purchase toys for their kids at Christmas. By working with local schools and organisations, families were identified and invited to our Church to choose from a selection of new toys for their kids. They were able to buy up to five toys for each child for £1 per toy regardless of the actual cost of the toy. Free gift wrapping and a food hamper were included.

Last year we were able to help 65 families, with a total of 131 kids, in our community buy toys to give out on Christmas day. We heard lots of stories of people fleeing abuse, people who were sick and unable to work and people who had hit hard times as the cost of living was getting on top of them.

In addition, we led several local schools RE Visits, the Gillas Lane Primary School Lego Club (six children), and hosted many school nativity plays, and our local Stroke Association and Motor Neuron Disease meetings. We were also able to organise a Clothing Bank Drive to benefit Gillas Lane Primary Academy.

Financial review

Unrestricted members' giving increased this year from £199,382 last year to £212,655. This has mainly been as a result of increased new Church members and existing members who are regularly giving.

There have been some special collections which were designated for projects taking place during the year. We received £4,810 in donations towards our Christmas Shop enabling local families, who were identified by local schools and organisations, to provide presents to their children at Christmas, along with a food hamper. Secondly £1,482 was raised for our food bank to help fund Food Hampers to families in the area and CAP clients. We were also fortunate to receive support from Sunderland City Council for our Food Bank.

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS
(continued)

Financial review (continued)

We continue to set aside 2.2% of our income to maintain a fund for future repairs to the building. As at the year end this amounted to £26,937. We will continue to set aside 2.2% each year as Bethany Christian Centre Property Trust Limited has ceased its undertaking to pay for all repair works.

The loss for the year was not unexpected for the year owing to very high inflationary pressures on expenditure, wages and also the effect these inflationary pressures may have on members giving.

This coming year will continue to be a challenge as inflation continues to rise pushing up costs, and cost of living pressures are being faced by our church community resulting in a potential reduction in donations.

Overall, the directors consider the deficit for the year as acceptable owing to the financial pressures faced.

Investment and reserves policies

Surplus funds are held in interest bearing accounts which allow quick access to the funds should the need arise. A review of returns is periodically undertaken to ensure a competitive return and maximum security of our funds.

The directors seek to maintain free reserves at around £60,000 to provide working capital for the activities of the Church and also to provide cover for unforeseen changes in income. At the end of the year, free reserves were £107,285 (2022: £116,803).

Plans for future

Momentum is returning to the Church, both in attendances and activities held within the building. The Church remains financially healthy with decent cash reserves which hopefully will help us weather the financial storms of this new financial year. How inflation will affect members giving and the rising costs of utilities will need the trustees to carefully monitor the situation.

Statement of directors' responsibilities in relation to the financial statements

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

Company law requires the directors 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 income and expenditure of the charitable company for that period.

In preparing these financial statements, the directors are required to:

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

The directors are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS
(continued)

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the directors on 15 November 2023 and signed on their behalf by:

D J Keith
Director

A handwritten signature in dark ink, appearing to read 'David Keith', with a long horizontal flourish extending to the right.

REPORT OF THE INDEPENDENT EXAMINER TO THE DIRECTORS OF BETHANY CHRISTIAN CENTRE

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023, which are set out on pages 8 to 13.

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 report

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales.

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 accounting 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.



John Oswald BA FCA
Stephenson Coates Audit Limited
Chartered accountants
West 2 Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

15 November 2023

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023

	Unrestricted funds	Restricted funds	Total	2022 Total
INCOME FROM				
Donations and legacies:				
Church members	212,655	16,544	229,199	244,985
Gift aid tax recoverable	45,425	4,748	50,173	52,897
Grants	441	6,485	6,926	3,060
	<u>258,521</u>	<u>27,777</u>	<u>286,298</u>	<u>300,942</u>
Charitable activities:				
Use of facilities donations	1,864	-	1,864	650
Ministries	13,459	-	13,459	9,124
Insurance receipt	13,693	-	13,693	-
Miscellaneous	<u>483</u>	<u>-</u>	<u>483</u>	<u>298</u>
	<u>29,499</u>	<u>-</u>	<u>29,499</u>	<u>10,072</u>
Investment income:				
Interest receivable	<u>984</u>	<u>-</u>	<u>984</u>	<u>265</u>
Total	<u>289,004</u>	<u>27,777</u>	<u>316,781</u>	<u>311,279</u>
EXPENDITURE ON				
Charitable activities:				
Evangelism	31,025	6,496	37,521	34,346
Gifts and missionary support	8,833	10,043	18,876	53,063
Staff costs (note 2)	147,346	9,767	157,113	154,369
Premises and office costs	107,352	-	107,352	63,093
Independent examiner's fee	1,798	-	1,798	1,670
Depreciation	<u>7,863</u>	<u>-</u>	<u>7,863</u>	<u>9,384</u>
Total	<u>304,217</u>	<u>26,306</u>	<u>330,523</u>	<u>315,925</u>
Net (expenditure)/income	(15,213)	1,471	(13,742)	(4,646)
Funds brought forward	<u>147,560</u>	<u>1,138</u>	<u>148,698</u>	<u>153,344</u>
Funds carried forward	<u>£132,347</u>	<u>£2,609</u>	<u>£134,956</u>	<u>£148,698</u>

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

BALANCE SHEET
at 31 March 2023

	<i>Note</i>	2023	2022
FIXED ASSETS			
Tangible fixed assets	3	25,062	30,757
CURRENT ASSETS			
Sundry debtors	4	17,059	10,476
Bank deposit account		145,665	132,633
Bank current account		10,308	17,341
Cash in hand		<u>669</u>	<u>231</u>
		173,701	160,681
CREDITORS: amounts falling due within one year	5	<u>63,807</u>	<u>42,740</u>
NET CURRENT ASSETS		109,894	117,941
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£134,956</u>	<u>£148,698</u>
FUNDS			
Unrestricted funds		132,347	147,560
Restricted funds	7	<u>2,609</u>	<u>1,138</u>
		<u>£134,956</u>	<u>£148,698</u>

In approving these financial statements (which include the notes on pages 9 to 12) as directors of the charitable company, we hereby confirm:

(a) that for the period stated above the charitable company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the charitable company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2023 and

(c) that we acknowledge our responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Section 386, 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 the financial period and of its profit or loss for the period then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small entities regime of Financial Reporting Standard 102.

These financial statements were approved by the directors on 15 November 2023 and are signed on their behalf by:



R A Rust
Director

Company registration number: 10409374

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023

1 Accounting policies

1.1 Basis of preparation of financial statements

The financial statements of the charitable company have been prepared under the historical cost convention and in accordance with the 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), the Companies Act 2006 and United Kingdom Generally Accepted Accounting Practice applicable to smaller entities. The charitable company is a public benefit entity as defined by FRS102.

The financial accounts are prepared in Sterling (£), which is the functional currency of the charitable company.

1.2 Going concern

The directors of the charitable company are satisfied that there are no material uncertainties concerning the charitable company's ability to continue as a going concern for a period of at least 12 months from the date of approval of the financial statements. Accordingly, the financial statements continue to be prepared on the going concern basis.

1.3 Fund accounting

Unrestricted funds are those available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are those that are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

Designated funds are earmarked by the directors for particular purposes.

1.4 Income

Giving - Collections are recognised when received by or on behalf of the Church. Planned giving under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the income is recognised. Grants and legacies are accounted for as soon as the Church is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the Church is certain.

Investment income – Interest entitlements are accounted for as they accrue.

1.5 Expenditure

Charitable activities – The cost of charitable activities represents the cost of undertaking the charity's objectives. All expenditure is accounted for on an accruals basis. 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. Value added tax is not recoverable by the charitable company and as such it is included in the relevant costs in the Statement of Financial Activities.

1.6 Tangible fixed assets

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Fixtures and fittings	20% straight line basis
Equipment	20% straight line basis
Computer equipment	33⅓% straight line basis

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023 (continued)

1 Accounting policies (continued)

1.7 Impairment of fixed assets

Fixtures, fittings and equipment are reviewed for impairment if events or changes in circumstances indicate that the carrying amount of such assets may not be recoverable. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared against its carrying amount. Where the estimated recoverable amount is lower, an impairment loss is recognised immediately in the Statement of Financial Activities.

1.8 Debtors and creditors due within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses from impairment are recognised in expenditure.

1.9 Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities as incurred.

1.10 Pension costs

The charity operates defined contribution pension schemes for its staff. The schemes and their assets are held by independent managers. The pension charge in the financial statements represents contributions due from the charity for the period.

1.11 Voluntary assistance

Time is expended on the charity's activities and governance which is donated free of charge. It is impractical to quantify the value of the time given, and accordingly it is neither recorded as donated income nor as an expense in the financial statements.

2. Staff costs

No remuneration was paid to directors in the year, nor were any expenses reimbursed to them. For the purposes of FRS102, the directors are considered to be key management personnel.

Staff costs in the period comprised:

	2023	2022
	£	£
Wages and salaries	135,531	133,686
Social security costs	8,677	8,419
Pensions contributions	<u>12,905</u>	<u>12,264</u>
	157,113	154,369
	<u> </u>	<u> </u>

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

Employees	<u> 5 </u>	<u> 5 </u>
-----------	------------------	------------------

No employee received remuneration amounting to more than £60,000 in either period.

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023 (continued)

3 Tangible fixed assets

	Fixtures & fittings £	Equipment £	Computer equipment £	Total £
Cost:				
At 1 April 2022	12,487	50,624	12,322	75,433
Additions	-	2,168	-	2,168
At 31 March 2023	12,487	52,792	12,322	77,601
Depreciation:				
At 1 April 2022	8,537	27,999	8,140	44,676
Charge for year	708	6,061	1,094	7,863
At 31 March 2023	9,245	34,060	9,234	52,539
Net book amount:				
At 31 March 2023	3,242	18,732	3,088	25,062
At 31 March 2022	3,950	22,625	4,182	30,757

All fixed assets are used for charitable purposes.

4 Debtors

	2023 £	2022 £
Due within one year:		
Gift aid tax recoverable	8,874	5,282
Interest receivable	448	-
Prepayments	6,646	5,194
Other debtors	<u>1,091</u>	<u>-</u>
	17,059	10,476
	<u> </u>	<u> </u>

5 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxes and social security	3,079	3,131
Accrued expenditure	17,697	6,173
Building maintenance provision	26,937	25,324
Other creditors	6,260	6,200
Deferred income	<u>9,834</u>	<u>1,912</u>
	63,807	42,740
	<u> </u>	<u> </u>

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022 (continued)

6 Related party disclosures

No person connected with the directors has been paid or is payable remuneration or other benefits from the funds of the charity. The charity operates from premises owned by Bethany Christian Centre Property Trust (company registration 10412204); under a 25 year lease at a peppercorn rent. Mr S Anderson is a director of both companies.

7 Restricted funds

	Movement		
	At 1 April 2022	Income	Expenditure
	£	£	£
Mission gifts	-	10,043	-10,043
CAP gifts	-	9,766	-9,766
Food bank grants and donations	1,138	7,968	-6,497
	1,138	27,777	-26,306

	Movement		
	At 1 April 2021	Income	Expenditure
	£	£	£
Mission gifts	-	6,406	-6,406
Katoka School building project	-	26,165	-26,165
CAP gifts	-	10,139	-10,139
Food bank cash donations	1,443	4,616	-4,921
Ukraine appeal	-	7,483	-7,483
Allchurches Trust grant	-	2,250	-2,250
	1,443	57,059	-57,364

Restricted funds are held as current assets.

BETHANY CHRISTIAN CENTRE

England & Wales - Charity number 1171176

Accounts

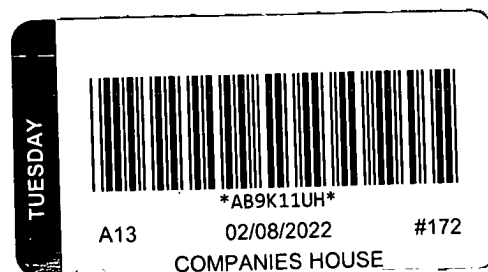
BETHANY CHRISTIAN CENTRE

(a company limited by guarantee without share capital)

ANNUAL REPORT AND FINANCIAL STATEMENTS

31 March 2022

Stephenson Coates Audit Limited
Chartered Accountants
West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD



BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS

The directors present their annual report and the financial statements for the year ended 31 March 2022.

Reference and administrative details

Company number	10409374
Charity number	1171176
Principal address	Bethany Church Hetton Road Houghton-le-Spring Tyne and Wear, DH5 8PF
Independent examiner	John Oswald BA FCA Stephenson Coates Audit Limited Chartered accountants West 2, Asama Court Newcastle Business Park Newcastle upon Tyne, NE4 7YD
Bankers	Barclays Bank PLC Newcastle City Office Newcastle upon Tyne, NE1 4QL
Solicitors	Square One Law Anson House The Fleming Business Centre Burdon Terrace Jesmond Newcastle upon Tyne NE2 3AE

Directors

The directors who served during the year and up to the date of approval of this report were as follows:

S Anderson	
G Barber	retired 27 April 2022
P J Gill	
D J Keith	
N Holmes	
K P Roberts	retired 12 July 2021
R A Rust	appointed 8 April 2022

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS
(continued)

Structure, governance and management

Governing documents

Bethany Christian Centre is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 3 October 2016.

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- Public liability risks are insured.
- A safeguarding policy is in place, including vetting procedures.
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A member of staff is charged with health and safety and risk assessing.

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS
(continued)

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- b) The relief of persons who are in conditions of need, hardship or distress or who are aged or sick;
- c) To promote and fulfil such other charitable purposes as the directors may from time to time think fit.

These aims are pursued in the Houghton-le-Spring area and in such other parts of the United Kingdom or the World as the directors may from time to time think fit.

In setting our objectives and planning our activities, the directors have regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Despite the ongoing Covid19 pandemic and the resulting restrictions imposed by UK Government, it was hoped that activities at the Church would slowly start to resume, albeit not necessarily in the same form as before the pandemic. We also sought to maintain our strong finances in the light of these external challenges.

The strategies adopted included continuing to broadcast our Sunday services on YouTube and the use of various other social media platforms to carry out our mission.

Achievements and performance

Over the past 12 months, our Church has begun to resume meeting in person after almost two and half years of streaming our services online. Beginning on 11 April 2021, we started a phased process that saw our congregation slowly return to live services. After a few months of requiring people to book their spaces so we could maintain social distancing, and in line with government guidance, we have been able to fully welcome any and all who would like to attend.

This year, our Family Ministry put a children service on-line each week through August 2021. Through providing weekly challenges, Bible memory verses, creative craft projects, worship songs and an encouraging message, our team was able to continue serving not just our regular attenders but families in the community as well. We also offered an online Easter Club for children to participate. Over four days of broadcast, we had 1,200 views. On 12th September, we welcomed back children from birth to Year 6 for our Sunday morning ARK service. In addition, Family Ministry hosted Youth Meet Ups for Year 7-12 students on Tuesday nights beginning in April. This allowed for students to bring friends in a safe environment and experience social interaction after much isolation due to the pandemic. A New Mother's Support Group was also started during this time as multiple families needed encouragement and prayer after bringing another child into the home.

Our "Christians Against Poverty" (CAP) Centre (registered charity number 1097217 and company registered number 4655175) has seen 12 clients become debt free during the past year. We arranged and donated 24 food shops for client families, delivered Christmas Hampers to 25 families, hosted a Christmas party for client families that totalled 40 adults and 20 children, and donated Easter Blessing bags to 23 families with 30 children. Our relationship with various agencies in Houghton le Spring and the surrounding area remains very strong and they continue to promote the services of our CAP Centre to their clients.

In addition, our CAP Centre applied for and received a grant this year from the County Durham Community Foundation for £269 to buy a new washing machine for a client. And finally, provided two families with school uniforms.

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS
(continued)

Achievements and performance (continued)

Our food bank had another busy year with 230 food parcels being distributed during the past 12 months. Throughout the pandemic, many local agencies have offered more food parcels which has eased the pressure on our own food bank facilities. We are again extremely grateful for the support of the Church membership keeping our food bank topped up with items of food as well as donations of cash to allow us to buy in supplies. We have also received help with vouchers from Sunderland City Council Crisis Team which has allowed us to include £20 vouchers with every parcel we have donated. Other churches, such as Houghton Methodist Church, individuals and local organisations have continued to support our food bank with food items or cash donations. This support is greatly appreciated.

Within our local community, there are four primary schools very close to our Church building. Last year, as part of our Christmas outreach, we donated 70 hampers that went to needy families within those schools. Each hamper was put together by our Church staff and volunteers. They included food, toiletries, and a £20 voucher from Sunderland City Council.

There has been a tremendous amount of partnership and service seen in our immediate area. We hosted the “Wear Here 4 Summer” Family Day in August sponsored by the Department of Education, Together for Children Sunderland, and the Sunderland City Council. Over 200 people enjoyed games, inflatables, activities, and free food. In October 2021, we took part in our local “Houghton Feast” by sponsoring a Fireworks Café that included more than 250 people receiving free soup and a bun whilst being able to enjoy a fireworks display.

In addition, we led several local schools RE Visits, the Gillas Lane Primary School Lego Club (15 children), and hosted many Beavers Meetings, school nativity plays, and our local Stroke Association and Motor Neurone Disease meetings. We were also able to organise a Clothing Bank Drive to benefit Gillas Lane Primary Academy and Burnside Academy.

Financial review

Members giving fell this year from £256,618 last year to £244,985. This was mainly down to our not taking up a collection at our Sunday morning services. The Covid pandemic means that many older members in particular have not returned to Church services and several key donors personal circumstances have changed whereby they have had to reduce their giving to the Church quite significantly.

However, special collections which have been designated for three projects in particular took place during the year. Our first was for the school being built in the Democratic Republic of Congo which was officially opened on the 4 June 2022. One of our members Jim Smith has been out to Katoka to help with the final building work at the site. Secondly £3,700 was raised for our food bank to help fund Christmas Food Hampers to 70 families in the area and CAP clients. Finally, almost £8,000 was raised for relief aid in the Ukraine. The Church supported the work of Ukraine Christian Ministries, Operation Mobilisation and Faith In Action Missions who are all working in the Ukraine. We were also fortunate to receive support, from Bethany Christian Centre Property Trust Limited, to pay for building repairs, All Churches Trust for AV equipment in our classrooms and Sunderland City Council for our Food Bank.

We continue to set aside 2.2% of our income to maintain a fund for future repairs to the building. As at the year end this amounted to £25,324, just over our target of £25,000 which was set 5 years ago. We will continue to set aside 2.2% each year as Bethany Christian Centre Property Trust Limited has ceased its undertaking to pay for all repair works. Over the past five years we have received support of over £70,000 from the Property Trust to pay for many repairs, including £9,000 for repair for damage caused by the winter storms.

While the small loss was not unexpected for the year as most activities resumed during the year which increases expenses in general. This coming year will be more of a challenge owing to very high inflationary pressures on expenditure, wages and also the effect these inflationary pressures may have on members giving.

Overall, the directors consider the slight deficit for the year as acceptable owing to the continuing Covid related pressures.

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS
(continued)

Investment and reserves policies

Surplus funds are held in interest bearing accounts which allow quick access to the funds should the need arise. A review of returns is periodically undertaken to ensure a competitive return and maximum security of our funds.

The directors seek to maintain free reserves at around £60,000 to provide working capital for the activities of the Church and also to provide cover for unforeseen changes in income. At the end of the year, free reserves were £116,803 (2021: £124,231).

Plans for future

Momentum is returning to the Church, both in attendances and activities held within the building. The Church remains financially healthy with decent cash reserves which hopefully will help us weather the financial storms of this new financial year. How inflation will affect members giving and the rising costs of utilities will need the trustees to carefully monitor the situation.

Statement of directors' responsibilities in relation to the financial statements

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

Company law requires the directors 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 income and expenditure of the charitable company for that period.

In preparing these financial statements, the directors are required to:

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

The directors are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and 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 provisions applicable to companies subject to the small companies' regime.

Approved by the directors on 11 July 2022 and signed on their behalf by:



P J Gill
Director

REPORT OF THE INDEPENDENT EXAMINER TO THE DIRECTORS OF BETHANY CHRISTIAN CENTRE

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 7 to 12.

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 report

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales.

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 accounting 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.



John Oswald BA FCA
Stephenson Coates Audit Limited
Chartered accountants
West 2 Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

11 July 2022

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2022

	Unrestricted funds	Restricted funds	Total	2021 Total
INCOME FROM				
Donations and legacies:				
Church members	198,381	46,604	244,985	256,618
Gift aid tax recoverable	44,692	8,205	52,897	53,469
Grants	810	2,250	3,060	16,820
	<u>243,883</u>	<u>57,059</u>	<u>300,942</u>	<u>326,907</u>
Charitable activities:				
Use of facilities donations	650	-	650	-
Ministries	9,124	-	9,124	26
Miscellaneous	<u>298</u>	<u>-</u>	<u>298</u>	<u>-</u>
	<u>10,072</u>	<u>-</u>	<u>10,072</u>	<u>26</u>
Investment income:				
Interest receivable	<u>265</u>	<u>-</u>	<u>265</u>	<u>301</u>
Total	<u>254,220</u>	<u>57,059</u>	<u>311,279</u>	<u>327,234</u>
EXPENDITURE ON				
Charitable activities:				
Evangelism	27,175	7,171	34,346	24,409
Gifts and missionary support	13,009	40,054	53,063	35,241
Staff costs (note 2)	144,230	10,139	154,369	149,783
Premises and office costs	63,093	-	63,093	80,291
Independent examiner's fee	1,670	-	1,670	1,620
Depreciation	<u>9,384</u>	<u>-</u>	<u>9,384</u>	<u>8,491</u>
Total	<u>258,561</u>	<u>57,364</u>	<u>315,925</u>	<u>299,835</u>
Net (expenditure)/income	(4,341)	(305)	(4,646)	27,399
Funds brought forward	<u>151,901</u>	<u>1,443</u>	<u>153,344</u>	<u>125,945</u>
Funds carried forward	<u>£147,560</u>	<u>£1,138</u>	<u>£148,698</u>	<u>£153,344</u>

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

BALANCE SHEET
at 31 March 2022

	<i>Note</i>	2022	2021
FIXED ASSETS			
Tangible fixed assets	3	30,757	27,670
CURRENT ASSETS			
Sundry debtors	4	10,476	10,857
Bank deposit account		132,633	122,292
Bank current account		17,341	26,026
Cash in hand		<u>231</u>	<u>423</u>
		160,681	159,598
CREDITORS: amounts falling due within one year	5	<u>42,740</u>	<u>33,924</u>
NET CURRENT ASSETS		117,941	125,674
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£148,698</u>	<u>£153,344</u>
FUNDS			
Unrestricted funds		147,560	151,901
Restricted funds	7	1,138	1,443
		<u>£148,698</u>	<u>£153,344</u>

In approving these financial statements (which include the notes on pages 9 to 12) as directors of the charitable company, we hereby confirm:

(a) that for the period stated above the charitable company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the charitable company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2022 and

(c) that we acknowledge our responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Section 386, 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 the financial period and of its profit or loss for the period then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small entities regime of Financial Reporting Standard 102.

These financial statements were approved by the directors on 11 July 2022 and are signed on their behalf by:



S Anderson
Director

Company registration number: 10409374

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022

1 Accounting policies

1.1 Basis of preparation of financial statements

The financial statements of the charitable company have been prepared under the historical cost convention and in accordance with the 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), the Companies Act 2006 and United Kingdom Generally Accepted Accounting Practice applicable to smaller entities. The charitable company is a public benefit entity as defined by FRS102.

The financial accounts are prepared in Sterling (£), which is the functional currency of the charitable company.

1.2 Going concern

The directors of the charitable company are satisfied that there are no material uncertainties concerning the charitable company's ability to continue as a going concern for a period of at least 12 months from the date of approval of the financial statements. Accordingly, the financial statements continue to be prepared on the going concern basis.

1.3 Fund accounting

Unrestricted funds are those available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are those that are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

Designated funds are earmarked by the directors for particular purposes.

1.4 Income

Giving - Collections are recognised when received by or on behalf of the Church. Planned giving under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the income is recognised. Grants and legacies are accounted for as soon as the Church is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the Church is certain.

Investment income – Interest entitlements are accounted for as they accrue.

1.5 Expenditure

Charitable activities – The cost of charitable activities represents the cost of undertaking the charity's objectives. All expenditure is accounted for on an accruals basis. 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. Value added tax is not recoverable by the charitable company and as such it is included in the relevant costs in the Statement of Financial Activities.

1.6 Tangible fixed assets

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Fixtures and fittings	20% straight line basis
Equipment	20% straight line basis
Computer equipment	33⅓% straight line basis

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022 (continued)

1 Accounting policies (continued)

1.7 Impairment of fixed assets

Fixtures, fittings and equipment are reviewed for impairment if events or changes in circumstances indicate that the carrying amount of such assets may not be recoverable. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared against its carrying amount. Where the estimated recoverable amount is lower, an impairment loss is recognised immediately in the Statement of Financial Activities.

1.8 Debtors and creditors due within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses from impairment are recognised in expenditure.

1.9 Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities as incurred.

1.10 Pension costs

The charity operates defined contribution pension schemes for its staff. The schemes and their assets are held by independent managers. The pension charge in the financial statements represents contributions due from the charity for the period.

1.11 Voluntary assistance

Time is expended on the charity's activities and governance which is donated free of charge. It is impractical to quantify the value of the time given, and accordingly it is neither recorded as donated income nor as an expense in the financial statements.

2. Staff costs

No remuneration was paid to directors in the year, nor were any expenses reimbursed to them. For the purposes of FRS102, the directors are considered to be key management personnel.

Staff costs in the period comprised:

	2022	2021
	£	£
Wages and salaries	133,686	130,760
Social security costs	8,419	7,679
Pensions contributions	<u>12,264</u>	<u>11,635</u>
	154,369	150,074
	<u> </u>	<u> </u>

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

Employees	<u>5</u>	<u>5</u>
-----------	----------	----------

No employee received remuneration amounting to more than £60,000 in either period.

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022 (continued)

3 Tangible fixed assets

	Fixtures & fittings £	Equipment £	Computer equipment £	Total £
Cost:				
At 1 April 2021	12,487	38,860	11,615	62,962
Additions	-	11,764	707	12,471
At 31 March 2022	12,487	50,624	12,322	75,433
Depreciation:				
At 1 April 2021	7,829	20,953	6,510	35,292
Charge for year	708	7,046	1,630	9,384
At 31 March 2022	8,537	27,999	8,140	44,676
Net book amount:				
At 31 March 2022	3,950	22,625	4,182	30,757
At 31 March 2021	4,658	17,907	5,105	27,670

All fixed assets are used for charitable purposes.

4 Debtors

	2022 £	2021 £
Due within one year:		
Gift aid tax recoverable	5,282	6,514
Interest receivable	-	78
Prepayments	5,194	3,951
Other debtors	-	314
	10,476	10,857

5 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxes and social security	3,131	3,081
Accrued expenditure	6,173	9,893
Building maintenance provision	25,324	19,630
Other creditors	6,200	1,320
Deferred grant income	1,912	-
	42,740	33,924

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022 (continued)

6 Related party disclosures

No person connected with the directors has been paid or is payable remuneration or other benefits from the funds of the charity. The charity operates from premises owned by Bethany Christian Centre Property Trust (company registration 10412204); under a 25 year lease at a peppercorn rent. Mr S Anderson is a director of both companies.

7 Restricted funds

	Movement		
	At 1 April 2021	Income	Expenditure
	£	£	£
Mission gifts	-	6,406	-6,406
Katoka School building project	-	26,165	-26,165
CAP gifts	-	10,139	-10,139
Food bank cash donations	1,443	4,616	-4,921
Ukraine appeal	-	7,483	-7,483
Allchurches Trust grant	-	2,250	-2,250
	1,443	57,059	-57,364
			1,138

	Movement		
	At 1 April 2020	Income	Expenditure
	£	£	£
Mission gifts	-	13,724	-13,724
Katoka School building project	3,464	1,500	-4,964
CAP gifts	-	11,161	-11,161
Food bank cash donations	349	6,806	-5,712
Video equipment donation	-	6,250	-6,250
Allchurches Trust grant	-	15,000	-15,000
	3,813	54,441	-56,811
			1,443

Restricted funds are held as current assets.

Accounts

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

ANNUAL REPORT AND FINANCIAL STATEMENTS

31 March 2021

Stephenson Coates Audit Limited
Chartered Accountants
West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS

The directors present their annual report and the financial statements for the year ended 31 March 2021.

Reference and administrative details

Company number	10409374
Charity number	1171176
Principal address	Bethany Christian Centre Hetton Road Houghton-le-Spring Tyne and Wear, DH5 8PF
Independent examiner	John Oswald BA FCA Stephenson Coates Audit Limited Chartered Accountants West 2, Asama Court Newcastle Business Park Newcastle upon Tyne, NE4 7YD
Bankers	Barclays Bank PLC Newcastle City Office Newcastle upon Tyne, NE1 4QL
Solicitors	Square One Law Anson House The Fleming Business Centre Burdon Terrace Jesmond Newcastle upon Tyne NE2 3AE

Directors

The directors who served during the year and up to the date of approval of this report were as follows:

S Anderson	
G Barber	
P J Gill	
D J Keith	
N Holmes	appointed 24 March 2021
K P Roberts	

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS
(continued)

Structure, governance and management

Governing documents

Bethany Christian Centre is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 3 October 2016.

The charitable company was incorporated on 4 October 2016 (registration number 10409374) in order to provide a distinct legal entity to carry out the activities of Bethany Christian Centre which since 1995 had been undertaken through a charitable trust. The company was registered with the Charity Commission on 18 January 2017.

On 20 April 2017, the business of Bethany Christian Centre charitable trust (charity number 1060438) along with various associated assets and liabilities were transferred to the charitable company. On the same day, the charitable company entered into a lease of the property known as Bethany Christian Centre, Hetton Road, Houghton-le-Spring, DH5 8PF; the landlord for the purposes of the lease being the charitable company Bethany Christian Centre Property Trust (company registration number 10412204, charity number 1171231).

There are currently four members, each of whom agree to contribute £1 in the event of the charitable company winding up.

Appointment and retirement of directors

Appointment of directors is governed by the existing directors of the charitable company. New directors must declare their belief in and allegiance to the Statement of Beliefs set out in the Articles of Association. Directors are appointed for a term of three years, at the end of which they retire. Retiring directors are eligible for reappointment for two further terms, each of three years.

Director induction and training

Newly appointed directors will be from the existing leadership of the Church. New directors are furnished with a copy of the governing documents and a copy of the Charity Commission's guidance 'The Essential Trustee: What you need to know.'

Organisation

The directors meet regularly to review the activities of the Church. The leadership of the Church (which include the directors) meet monthly and all meetings are minuted. Day to day activities are controlled by the Church administrator.

Risk management

The directors have identified risks and taken steps to mitigate them:

- Risks to buildings and contents are insured.
- Public liability risks are insured.
- A safeguarding policy is in place, including vetting procedures.
- The fire safety risk has been assessed. Detection and fire fighting equipment is maintained to current standards. An evacuation policy is in place with designated responsibilities. All those involved were offered training during the period.

A member of staff is charged with health and safety and risk assessing.

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS
(continued)

Objectives and activities

The Church operates from premises at Hetton Road, Houghton-le-Spring, Tyne and Wear. Church membership is voluntary and free.

The aims of the charitable company set out in the objects clause of the Articles of Association are:-

- a) To advance the Christian Faith, in accordance with the Statement of Beliefs;
- b) The relief of persons who are in conditions of need, hardship or distress or who are aged or sick;
- c) To promote and fulfil such other charitable purposes as the directors may from time to time think fit.

These aims are pursued in the Houghton-le-Spring area and in such other parts of the United Kingdom or the World as the directors may from time to time think fit.

In setting our objectives and planning our activities, the directors have regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

With the outbreak of the Covid19 pandemic and the resulting restrictions imposed by UK Government, adopting new ways of carrying out our mission was the primary objective for the year. We also sought to maintain our strong finances in the light of these challenges.

The strategies adopted included broadcasting our Sunday services on YouTube and the use of various other social media platforms to carry out our mission. Initially, we also made use of the Government's Coronavirus Job Retention Scheme.

Achievements and performance

As a result of the pandemic coinciding with the bulk of the last financial year, very little of our usual Church activities have been able to take place. Apart from a few weeks in October and November 2020 when the Church was able to allow a congregation to meet for Sunday Services, all our services have been streamed on-line during the past 12 months. This necessitated us in having to purchase videoing cameras, lighting, and computer equipment to allow our services to be streamed live on-line each Sunday. Viewing figures on YouTube have averaged around 800 views each week which has been very encouraging. Over the past 12 months, total views have exceeded 47,000 from 15 different countries.

In June 2020, Craig Scott was appointed as 'Family Ministry Leader'. The children's ministry that he leads has been able to put on a service on-line for our children each week. Viewing figures for these live streams have averaged just over 50 views per week. We also offered an online Easter Club for children to participate. Over four days of broadcast, we had 2,000 views. As well as Craig's passion for children and youth, he has brought much needed social media skills to the Church staff.

Our 'Christians Against Poverty' CAP Centre (Registered Charity Number 1097217 and Company Registered Number 4655175) run by Jemma Jackson, plus a team of Church volunteers, has had a busy year despite the pandemic. Our relationship with various agencies in Houghton le Spring and the surrounding area remains very strong and they continue to promote the services of our CAP Centre to their clients. Since summer 2020, we have arranged and donated 35 food shops for client families, delivered Christmas Hampers to 22 families that included £40 per child Argos vouchers, and donated 23 Easter Blessing bags to seven individuals, four single parent families, and 12 other families. In addition, our CAP Centre applied for and received two grants this year. The first one was from the Greggs Trust to purchase a refurbished fridge/freezer for a client. The other was from the County Durham Community Foundation for £300 to buy a new washing machine for a client. And finally, we saw four individuals become completely debt free through CAP services.

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS
(continued)

Achievements and performance (continued)

Our food bank has had another busy year with 320 (380 in 2020) food parcels being distributed during the past 12 months. Since the start of the pandemic many other local agencies have sprung up also offering food parcels which has eased the pressure on our own food bank facilities. We are again extremely grateful for the support of the Church membership keeping our food bank topped up with items of food as well as donations of cash to allow us to buy in supplies. We have also received help with vouchers with a value of £600 from Sunderland City Council Crisis Team which has allowed us to buy toiletries etc to add to our food parcels. Other churches, such as Houghton Methodist Church, individuals and local organisations have continued to support our food bank with food items or cash donations. This support is greatly appreciated.

Within our local community, there are four primary schools very close to our church building. Last year, as part of our Christmas outreach, we donated 73 hampers that went to needy families within those schools. Those hampers were split as follows: Dubmire Primary Academy (18), Burnside Academy (18), Bernard Gilpin Primary School (15), and Gillas Lane Primary Academy (22). Each hamper was put together by our Church staff and volunteers. They included food, toiletries, and a Heron Frozen Foods gift card to the value of £15. In addition to this, Sunderland City Council gave £300 of High Street Vouchers (30 @ £10) which we put into the hampers at random.

Last summer, we organised a School Uniform and Supply Drive to benefit local families. We had a great response from the community and helped 30 children receive new uniforms. We were also able to donate a substantial amount of school supplies directly to Gillas Lane Primary Academy and Burnside Academy.

During the past 12 months a new church leader has been appointed which encompasses the role of Church elder, director and trustee. We are happy to welcome Norman Holmes, a long-standing member who brings additional skills to our board.

We have unfortunately lost a number of older members this year, many succumbing to Covid19 or age-related illnesses. These members will be greatly missed as they have worked hard in the past to make Bethany the Church it is today.

Financial review

Much to our surprise Church unrestricted income from the membership increased during the year and not decreased as originally thought. Although collections taken up on a Sunday have fallen, many members have posted in cheques or set up standing orders in favour of the Church, so our income has remained encouraging. The Church accounts show an unrestricted surplus of £29,769 this financial year compared to a deficit of £19,073 last year.

Initially, we thought our collections would take a bit of a dive so decided to furlough some of our staff during the April to June 2020 first lock-down period and claimed under the Government's Job Retention Scheme. Because our income remained buoyant, we decided in September 2020 to repay HMRC the money we initially claimed under the JRS.

Restricted income includes the grant of £15,000 we received from the Allchurches Trust back in March 2020, which was released this year to pay for improvements to our sports hall. During the year we received mission gifts totalling £13,723. The bulk of these donations were raised to help pay for a blood analysing machine for Kalane Hospital in Zambia, where one of our leaders Peter Gill worked as a surgeon for many years up until his recent retirement. Another amount was raised for Bethany Hospital in Thana, India, a hospital run by Doctor Stephen Alfred who has visited our Church many times over the past 30 years.

We have continued to set aside funds to pay for future building refurbishments. We have increased the proportion of our members giving set aside from 2% to 2.2%. We have set aside so far £19,630 (2020: £13,840) in this reserve. Our aim is to get to £25,000 by the end of the next financial year when the Bethany Christian Centre Property Trust's commitment to cover all repair bills for a five year period comes to an end.

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

REPORT OF THE DIRECTORS
(continued)

Investment and reserves policies

Surplus funds are held in interest bearing accounts which allow quick access to the funds should the need arise. A review of returns is periodically undertaken to ensure a competitive return and maximum security of our funds.

The directors seek to maintain free reserves at around £60,000 to provide working capital for the activities of the Church and also to provide cover for unforeseen changes in income. At the end of the year, free reserves were £124,231 (2020: £94,514).

Plans for future

It is hoped that during this next year, activities at the Church will slowly start to resume. Whether all activities will be exactly the same as pre pandemic is not yet clear. However, because of the better than expected financial performance this last year, the Church has a strong financial base upon which to move forward in confidence into the future.

Statement of directors' responsibilities in relation to the financial statements

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

Company law requires the directors 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 income and expenditure of the charitable company for that period.

In preparing these financial statements, the directors are required to:

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

The directors are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and 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 provisions applicable to companies subject to the small companies' regime.

Approved by the directors on 12 July 2021 and signed on their behalf by:

S Anderson
Director

REPORT OF THE INDEPENDENT EXAMINER TO THE DIRECTORS OF BETHANY CHRISTIAN CENTRE

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021, which are set out on pages 7 to 12.

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 report

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales.

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 accounting 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.

John Oswald BA FCA
Stephenson Coates Audit Limited
Chartered accountants
West 2 Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

12 July 2021

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2021

	Unrestricted funds	Restricted funds	Total	2020 Total
INCOME FROM				
Donations and legacies:				
Church members	224,895	31,723	256,618	261,030
Gift aid tax recoverable	45,751	7,718	53,469	54,833
Grants	1,820	15,000	16,820	3,150
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	272,466	54,441	326,907	319,013
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Charitable activities:				
Use of facilities donations	-	-	-	3,415
Ministries	26	-	26	10,373
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	26	-	26	13,788
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Investment income:				
Interest receivable	<u>301</u>	<u>-</u>	<u>301</u>	<u>687</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	272,793	54,441	327,234	333,488
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON				
Charitable activities:				
Evangelism	18,696	5,713	24,409	36,332
Gifts and missionary support	16,554	18,687	35,241	65,866
Staff costs (note 2)	138,622	11,161	149,783	156,068
Premises and office costs	59,041	21,250	80,291	80,343
Independent examiner's fee	1,620	-	1,620	1,520
Depreciation	<u>8,491</u>	<u>-</u>	<u>8,491</u>	<u>8,811</u>
Total	243,024	56,811	299,835	348,940
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net income	29,769	(2,370)	27,399	(15,452)
Funds brought forward	<u>122,132</u>	<u>3,813</u>	<u>125,945</u>	<u>141,397</u>
Funds carried forward	<u>£151,901</u>	<u>£1,443</u>	<u>£153,344</u>	<u>£125,945</u>

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

BALANCE SHEET
at 31 March 2021

	<i>Note</i>	2021	2020
FIXED ASSETS			
Tangible fixed assets	3	27,670	27,618
CURRENT ASSETS			
Sundry debtors	4	10,857	8,664
UKET deposit		122,292	111,874
Bank accounts		26,026	15,219
Cash in hand		<u>423</u>	<u>479</u>
		159,598	136,236
CREDITORS: amounts falling due within one year	5	<u>33,924</u>	<u>37,909</u>
NET CURRENT ASSETS		125,674	98,327
TOTAL ASSETS LESS CURRENT LIABILITIES		£153,344	£125,945
FUNDS			
Unrestricted funds		151,901	122,132
Restricted funds	7	1,443	3,813
		£153,344	£125,945

In approving these financial statements (which include the notes on pages 9 to 12) as directors of the charitable company, we hereby confirm:

(a) that for the period stated above the charitable company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the charitable company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2021 and

(c) that we acknowledge our responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Section 386, 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 the financial period and of its profit or loss for the period then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small entities regime of Financial Reporting Standard 102.

These financial statements were approved by the directors on 12 July 2021 and are signed on their behalf by:

S Anderson
Director

Company registration number: 10409374

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

1 Accounting policies

1.1 Basis of preparation of financial statements

The financial statements of the charitable company have been prepared under the historical cost convention and in accordance with the 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, the Companies Act 2006 and United Kingdom Generally Accepted Accounting Practice applicable to smaller entities. The charitable company is a public benefit entity as defined by FRS102.

The financial accounts are prepared in Sterling (£), which is the functional currency of the charitable company.

1.2 Going concern

The directors of the charitable company are satisfied that there are no material uncertainties concerning the charitable company's ability to continue as a going concern for a period of at least 12 months from the date of approval of the financial statements. Accordingly, the financial statements continue to be prepared on the going concern basis.

1.3 Fund accounting

Unrestricted funds are those available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are those that are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

Designated funds are earmarked by the directors for particular purposes.

1.4 Income

Giving - Collections are recognised when received by or on behalf of the Church. Planned giving under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the income is recognised. Grants and legacies are accounted for as soon as the Church is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the Church is certain.

Investment income – Interest entitlements are accounted for as they accrue.

1.5 Expenditure

Charitable activities – The cost of charitable activities represents the cost of undertaking the charity's objectives. All expenditure is accounted for on an accruals basis. 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. Value added tax is not recoverable by the charitable company and as such it is included in the relevant costs in the Statement of Financial Activities.

1.6 Tangible fixed assets

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Fixtures and fittings	20% straight line basis
Equipment	20% straight line basis
Computer equipment	33⅓% straight line basis

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021 (continued)

1 Accounting policies (continued)

1.7 Impairment of fixed assets

Fixtures, fittings and equipment are reviewed for impairment if events or changes in circumstances indicate that the carrying amount of such assets may not be recoverable. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared against its carrying amount. Where the estimated recoverable amount is lower, an impairment loss is recognised immediately in the Statement of Financial Activities.

1.8 Debtors and creditors due within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses from impairment are recognised in expenditure.

1.9 Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities as incurred.

1.10 Pension costs

The charity operates defined contribution pension schemes for its staff. The schemes and their assets are held by independent managers. The pension charge in the financial statements represents contributions due from the charity for the period.

1.11 Voluntary assistance

Time is expended on the charity's activities and governance which is donated free of charge. It is impractical to quantify the value of the time given, and accordingly it is neither recorded as donated income nor as an expense in the financial statements.

2. Staff costs

No remuneration was paid to directors in the year, nor were any expenses reimbursed to them. For the purposes of FRS102, the directors are considered to be key management personnel.

Staff costs in the period comprised:

	2021	2020
	£	£
Wages and salaries	130,760	106,740
Ministry fees	-	10,375
Social security costs	7,679	4,978
Pensions contributions	11,635	10,898
Recruitment expenses	<u>-</u>	<u>23,077</u>
	150,074	156,068
	<u> </u>	<u> </u>

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

Employees	<u>5</u>	<u>6</u>
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No employee received remuneration amounting to more than £60,000 in either period.

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021 (continued)

3 Tangible fixed assets

	Fixtures & fittings £	Equipment £	Computer equipment £	Total £
Cost:				
At 1 April 2020	9,925	32,879	11,615	54,419
Additions	2,562	5,981	-	8,543
At 31 March 2021	12,487	38,860	11,615	62,962
Depreciation:				
At 1 April 2020	7,371	15,226	4,204	26,801
Charge for year	458	5,727	2,306	8,491
At 31 March 2021	7,829	20,953	6,510	35,292
Net book amount:				
At 31 March 2021	4,658	17,907	5,105	27,670
At 31 March 2020	2,554	17,653	7,411	27,618

All fixed assets are used for charitable purposes.

4 Debtors

	2021 £	2020 £
Due within one year:		
Gift aid tax recoverable	6,514	4,418
Interest receivable	78	205
Prepayments	3,951	4,041
Other debtors	314	-
	10,857	8,664

5 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxes and social security	3,081	2,497
Accrued expenditure	9,893	6,572
Building maintenance provision	19,630	13,840
Other creditors	1,320	-
Deferred grant income	-	15,000
	33,924	37,909

BETHANY CHRISTIAN CENTRE
(a company limited by guarantee without share capital)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021 (continued)

6 Related party disclosures

No person connected with the directors has been paid or is payable remuneration or other benefits from the funds of the charity. The charity operates from premises owned by Bethany Christian Centre Property Trust (company registration 10412204); under a 25 year lease at a peppercorn rent. Mr S Anderson is a director of both companies.

7 Restricted funds

	Movement		
	At 1 April 2020	Income	Expenditure
	£	£	£
Mission gifts	-	13,724	-13,724
Katoka School building project	3,464	1,500	-4,964
CAP gifts	-	11,161	-11,161
Food bank cash donations	349	6,806	-5,712
Video equipment donation	-	6,250	-6,250
Allchurches Trust grant	-	15,000	-15,000
	3,813	54,441	-56,811
			1,443

The video equipment donation was given to provide resources necessary to deliver online Church meetings.

The Allchurches Trust grant was made to carry out upgrades to the sports hall to turn it into an 'all purpose' facility.

	Movement		
	At 1 April 2019	Income	Expenditure
	£	£	£
Mission gifts	-	10,695	-10,695
Katoka School building project	-	50,887	-47,423
CAP gifts	-	16,452	-16,452
Food bank cash donations	192	3,541	-3,384
	192	81,575	-77,954
			3,813

Restricted funds are held as current assets.