

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
(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 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
(a company limited by guarantee without share capital)

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
(a company limited by guarantee without share capital)

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
(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 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
			<hr/>	<hr/>
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
		<hr/>		<hr/>
CREDITORS: amounts falling due within one year	5	<u>49,054</u>		<u>64,006</u>
NET CURRENT ASSETS			121,152	107,500
			<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES			£134,834	£132,227
			<hr/>	<hr/>
FUNDS				
Unrestricted funds			134,834	128,349
Restricted funds	7	-	-	3,878
			<hr/>	<hr/>
			£134,834	£132,227
			<hr/>	<hr/>

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>
-----------	----------	----------

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	-
	<hr/>	<hr/>	<hr/>	<hr/>
	3,878	24,655	-28,533	-
	<hr/>	<hr/>	<hr/>	<hr/>

	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
	<hr/>	<hr/>	<hr/>	<hr/>
	2,609	43,733	-42,464	3,878
	<hr/>	<hr/>	<hr/>	<hr/>

Restricted funds are held as current assets.