

BETHANY CHRISTIAN CENTRE

(a company limited by guarantee without share capital)

ANNUAL REPORT AND FINANCIAL STATEMENTS

31 March 2020

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 2020.

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 W Keith	
K Roberts	appointed 13 May 2019
D Wallace	resigned 30 October 2019

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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 child protection 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.

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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.

Completion of the recruitment process for the new full time pastor was the specific objective for the first part of the year; followed by a settling in period. The ongoing objectives for the year were to continue to run and develop the established ministries, while also looking out for new opportunities to serve our community. In doing so, we sought to get younger people involved as volunteers in undertaking these activities.

The strategies adopted to achieve the charity's objectives include running a series of courses aimed at Christians and non Christians alike to help them find Christian faith and grow in it. We have a range of ministries running continually focusing on the differing needs of individuals involved in the Church. We aim to develop individuals into positions of leadership to make this all happen.

Achievements and performance

As reported last year, this year saw the arrival of Jason Mayhall and his family to take over the role as lead pastor at Bethany Christian Centre. Jason commenced his role on 1 August 2019. Jason and his family have settled in very well to life in the UK and Jason as our lead pastor.

As a Church we would like to acknowledge again the work done by Wade Thompson of Vital Church Ministry UK (SCIO registration number, SC048420) during the previous two years prior to Jason's appointment.

Our Christians Against Poverty 'CAP' Centre (registered charity number 1097217 and company registered number 4655175) run by Jemma McDougall, plus a team of Church volunteers, has had another busy year engaged in consolidating the work being carried out with existing clients. 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.

Our food bank also had another busy year with 380 (450 in 2019) food parcels being distributed during the past 12 months. Since the start of social isolation, because of the Coronavirus pandemic in mid-March 2020, activity has increased significantly for our 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, individuals and local organisations have continued to support our food bank with food items or cash donations. This support is greatly appreciated.

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REPORT OF THE DIRECTORS
(continued)

Achievements and performance (continued)

The Church's relationship with Safe Families for Children (a volunteer organisation) continues (registered charity number 1150405, company registration number 08134971). Safe Families for Children offers support to families in crisis by providing a safe and friendly temporary home to children, befriending and supporting struggling parents and access to useful goods and services, delivered by an increasing number of volunteers nationally from all the major church denominations and traditions.

As reported in previous years, the Church held a children's club during the Easter School holidays. During April 2019 on average over 140 children attended this event which is held between 9.30 and 12.30 pm. The activity attracts children from both Church families as well as the community and it is an incredibly well organised event run by a team of over 40 volunteers.

This year's Easter Club (April 2020) had to be cancelled because of the social distancing lock down but the team did an on-line event for the children which saw many more children tuning in than would have been able to attend the event in the church. We are constantly amazed by the ingenuity and dedication of the team who put together this event.

The breadth of work carried out by the Church can only be accomplished because of the very active and supportive Church members. The Church's senior's club remains a very active weekly event which is held on a Tuesday and averages around 90 each week. Our Mums & Toddlers group is also very popular with the local community and each Wednesday 140 children along with parents, grandparents or guardians attend.

During the past 12 months David Wallace stepped down as a Church leader which encompasses the role as company director and charity trustee. Also, Stephen Anderson retired as a Church elder but stays on as a director and trustee to help in the fulfilment of his role as church treasurer. As a result, a new leader was appointed from within the existing Church membership and we are pleased to announce the appointment of Ken Roberts. Ken is another long-standing Church member who bring new skills to the board.

Membership numbers have increased during the year to around the 240 mark (220 in 2019). The leadership are extremely grateful to the Church membership for all their support, by giving of their time, finances and prayers for the work carried out at this Church.

Financial review

The accounts show a deficit on unrestricted of £19,073 for the year, compared to a surplus of £13,351 in 2019. This was in line with budget forecasts and was mainly as a result of the costs incurred in going through the Visa application process for Jason and his family, their moving costs from the USA to the UK and the provision of a church manse for nine months. The Mayhalls have bought their own house near the Church which they moved in to in January 2020.

At the end of the financial year end the Church was awarded a grant of £15,000 from the Allchurches Trust Limited (charity number 263960 and company registered number 1043742). This grant is specifically to be used to carry out upgrades to our sports hall to turn it into more of an 'all purpose' facility. The money has been carried forward in the financial statements as deferred income and the funds will be released when the work can commence later in 2020.

We continue to set aside funds for building maintenance. Two percent of members giving is set aside for this purpose and we have £13,840 carried forward for this (2019: £8,980).

The Church received restricted gifts of £81,575 in the year. Most of these gifts were to help fund the building of a new school at the Katoka Mission Station in the Democratic Republic of Congo. The Church has a longstanding relationship with Miss Mary Ratter MBE who has worked at the Mission Station for over 45 years.

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REPORT OF THE DIRECTORS
(continued)

Financial review (continued)

The work has been led by one of our members, Jim Smith, who is a retired Master Builder. Jim has carried out several building projects at the mission station over the years and employs many local labourers to enable these projects to go ahead. All the foundations and brick work for the school up to roof level were completed in November 2019. It is hoped that the roofing and completion of the project can be accomplished during 2020, but the Coronavirus pandemic could put a hold on the project and delay completion until 2021.

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 £94,514 (2019: £112,965).

Plans for future

The outbreak of the Coronavirus pandemic is expected to have a significant impact on the work of the Church. With many of our activities cancelled for the foreseeable future we are having to adopt new ways of carrying out our mission. Our Sunday services are now broadcast live each Sunday morning on YouTube and many group activities are taking place using various social media platforms. The decision was taken to furlough three members of staff in recent weeks as they could not carry out their jobs working from home.

The Church's income is likely to be impacted as well. About 20% of the Church member giving comes from cash donations at our Sunday services. Whether members will find other ways to give remains to be seen, but early indications are encouraging. Many of our membership may themselves be furloughed from work which may impact their level of giving to the Church.

The longer the lock down rules are implemented, the greater the impact on the work and finances of the Church. However with the measures already taken to keep costs in check, it is hoped that the impact to the Church's finances can be kept to a minimum.

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.

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REPORT OF THE DIRECTORS
(*continued*)

Statement of directors' responsibilities in relation to the financial statements (*continued*)

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 1 June 2020 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 2020, 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

1 June 2020

BETHANY CHRISTIAN CENTRE
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STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2020

	Unrestricted funds	Restricted funds	Total	2019 Total
INCOME FROM				
Donations and legacies:				
Church members	193,999	67,031	261,030	227,619
Gift aid tax recoverable	40,289	14,544	54,833	46,763
Grants	3,150	-	3,150	2,492
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	237,438	81,575	319,013	276,874
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Charitable activities:				
Use of facilities donations	3,415	-	3,415	4,062
Ministries	10,373	-	10,373	6,381
Miscellaneous	<u> -</u>	<u> -</u>	<u> -</u>	<u> 144</u>
	13,788	-	13,788	10,587
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Investment income:				
Interest receivable	<u> 687</u>	<u> -</u>	<u> 687</u>	<u> 575</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	251,913	81,575	333,488	288,036
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON				
Charitable activities:				
Evangelism	30,097	6,235	36,332	32,922
Gifts and missionary support	7,748	58,118	65,866	27,312
Staff costs (note 2)	142,467	13,601	156,068	132,272
Premises and office costs	80,343	-	80,343	72,189
Independent examiner's fee	1,520	-	1,520	1,748
Depreciation	<u> 8,811</u>	<u> -</u>	<u> 8,811</u>	<u> 9,249</u>
Total	270,986	77,954	348,940	275,692
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net (expenditure)/income	(19,073)	3,621	(15,452)	12,344
Funds brought forward	<u> 141,205</u>	<u> 192</u>	<u> 141,397</u>	<u> 129,053</u>
Funds carried forward	<u>£122,132</u>	<u>£3,813</u>	<u>£125,945</u>	<u>£141,397</u>

BETHANY CHRISTIAN CENTRE
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BALANCE SHEET
at 31 March 2020

	<i>Note</i>	2020	2019
FIXED ASSETS			
Tangible fixed assets	3	27,618	28,240
		<hr/>	<hr/>
CURRENT ASSETS			
Sundry debtors	4	8,664	9,912
UKET deposit		111,874	101,244
Bank accounts		15,219	20,010
Cash in hand		<u>479</u>	<u>407</u>
		136,236	131,573
		<hr/>	<hr/>
CREDITORS: amounts falling due within one year	5	<u>37,909</u>	<u>18,416</u>
NET CURRENT ASSETS		98,327	113,157
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		£125,945	£141,397
		<hr/>	<hr/>
FUNDS			
Unrestricted funds		122,132	141,205
Restricted funds	7	3,813	192
		<hr/>	<hr/>
		£125,945	£141,397
		<hr/>	<hr/>

In approving these financial statements (which include the notes on pages 9 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 2020 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 1 June 2020 and are signed on their behalf by:

S Anderson
Director
Company registration number: 10409374

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2020

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

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2020 (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:

	2020	2019
	£	£
Wages and salaries	106,740	70,041
Ministry fees	10,375	38,817
Social security costs	4,978	893
Pensions contributions	10,898	5,904
Recruitment expenses	<u>23,077</u>	<u>16,617</u>
	<u>156,068</u>	<u>132,272</u>

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

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

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2020 (continued)

3 Tangible fixed assets

	Fixtures & fittings £	Equipment £	Computer equipment £	Total £
Cost:				
At 1 April 2019	8,949	29,368	7,913	46,230
Additions	976	3,511	3,702	8,189
Disposals	-	-	-	-
At 31 March 2020	9,925	32,879	11,615	54,419
Depreciation:				
At 1 April 2019	5,641	9,946	2,403	17,990
Charge for year	1,730	5,280	1,801	8,811
Disposals	-	-	-	-
At 31 March 2020	7,371	15,226	4,204	26,801
Net book amount:				
At 31 March 2020	2,554	17,653	7,411	27,618
At 31 March 2019	3,308	19,422	5,510	28,240

All fixed assets are used for charitable purposes.

4 Debtors

	2020 £	2019 £
Due within one year:		
Gift aid tax recoverable	4,418	6,007
Interest receivable	205	181
Prepayments	<u>4,041</u>	<u>3,724</u>
	8,664	9,912

5 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxes and social security	2,497	828
Accrued expenditure	6,572	8,608
Building maintenance provision	13,840	8,980
Deferred grant income	<u>15,000</u>	<u>-</u>
	37,909	18,416

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2020 (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 2019	Income	Expenditure
	£	£	£
Mission gifts	0	10,695	-10,695
Katoka School building project		50,887	-47,423
CAP gifts	0	16,452	-16,452
Food bank cash donations	192	3,541	-3,384
	<hr/>	<hr/>	<hr/>
	192	81,575	-77,954
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

	Movement		
	At 1 April 2018	Income	Expenditure
	£	£	£
Mission gifts	0	14,673	-14,673
CAP gifts	0	15,819	-15,819
Food bank cash donations	1,199	2,826	-3,833
	<hr/>	<hr/>	<hr/>
	1,199	33,318	-34,324
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Restricted funds are held as current assets.