

Charity Registered Number: 1052528

# **Bethel Christian Centre Ball Green**

**Report and Accounts**

**For the year ended**

**31 December 2023**

# **Bethel Christian Centre Ball Green**

## **Report and Accounts for the year ended 31 December 2023**

### **Contents**

Trustees Report	Pages 3 to 6
Statement of trustees' responsibilities	Page 7
Independent examiner's report	Page 8
Statement of receipts and payments for the year	Page 9
Statement of assets and liabilities	Page 10
Notes to the accounts	Pages 11 to 13

# **Bethel Christian Centre Ball Green**

## **Report and Accounts for the year ended 31 December 2023**

### **Trustees Report**

#### **Name, registered office and constitution of the charity**

The full name of the charity	Bethel Christian Centre Ball Green
<i>Previous name</i>	<i>Ball Green Assembly of God</i>
Charity registered number	1052528
Charity address	Bemersley Road Ball Green Stoke-on-Trent ST6 8AS

#### **Objectives and activities of the charity**

##### ***A summary of the objects of the charity as set out in its governing document***

The aims of the Bethel Christian Centre Ball Green

1. The furtherance and preaching of the gospel through evangelistic activities.
2. The advancement of the Christian faith through teaching the Bible and its doctrines.
3. Holding regular services and other meetings and events for the community.
4. Outreach to the whole community and world by live broadcasts via the internet.
5. Conducting a visiting ministry to those in need.
6. Supporting missionaries and missionary activity in the UK and Overseas.
7. Other such activities as the trustees shall decide to further the objects of Bethel Christian Centre Ball Green.

##### ***Public benefit that is provided by the charity***

The trustees have regard to the Charity Commission guidance on Public Benefit and plan their activities to ensure that they comply with the guidance. Details of how this is achieved are given in the “Summary of the charity’s main activities in relation to its objects”.

# Bethel Christian Centre Ball Green

## Report and Accounts for the year ended 31 December 2023

### Trustees Report

#### *Summary of the charity's main activities in relation to its objects*

The main activities of the charity during the year were:

- Sunday morning worship and prayer meeting for members and the wider community.
- Live stream internet church service on Sunday mornings.
- Sunday evening prayer, gospel, and testimony outreach meeting.
- Wednesday evening house groups for bible study and fellowship.
- Supporting Lances Deaf Orphans in Kenya.
- Supporting Emanuel Dejeu Betania Church in Romania.
- Supporting a missionary for Moriel India.
- Supporting a missionary with Lionsgate House Ukraine and Israel.
- Supporting missionaries for New Tribes Mission in Indonesia and Vietnam.
- Visiting the sick at home or in hospital.

#### **Our mission is threefold**

##### CONNECT

- To welcome people just as Jesus himself did.

##### EQUIP

- To equip each other in the Word of God, to encourage the gifts and fruit of the Holy Spirit to flow within the church and outside into our communities.

##### WORSHIP:

- To encourage each other to worship God both in spirit and in truth in order to see a unity of freedom give birth to real times of refreshing in our lives.

We believe...

- In encouraging our church members to grow spiritually and to recognize their calling in God's kingdom. Whilst there are established church leaders, we welcome opportunities for different members of the congregation to participate and contribute to the churches calling by means of sharing testimonies, running small groups, singing, playing a musical instrument, helping with Sunday school, welcoming on the doors, preaching of the gospel and outreach, evangelism. In short, we have a desire to see Jesus Christ lifted to his rightful place in our midst.

**As Jacob said, "Surely The Lord is in this place, and I did not know it" Genesis 28:16.**

# **Bethel Christian Centre Ball Green**

## **Report and Accounts for the year ended 31 December 2023**

### **Structure, governance and management**

#### ***Nature of "Governing Document" and constitution of the charity***

Bethel Christian Centre Ball Green is registered with the Charity Commission.

The governing document is :

Constitution and Trust Deed adopted 12 June 2006 as amended on 17 January 2019.

The trustees meet on a formal basis as often as they deem necessary to fulfil their obligations and ensure the smooth running of Bethel Christian Centre..

#### ***The methods adopted for the recruitment and appointment of new trustees***

The power of appointment and removal of trustees is vested in the members of the Church in accordance with the provisions of the trust deed. All Trustees must be members of the Church and must adhere to the "Basis of Faith".

### **Financial review**

#### ***Availability and adequacy of assets of each of the funds***

The trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil the obligations in respect of each fund.

#### ***Reserves***

It is of paramount importance to the charity that it has the ability to meet its expenses, and accomplish long term expansion and growth to reach its goals.

The policy of the trustees is to maintain the Church's general reserve to a level which would enable its continued operation and support of a pastor for an initial period in the absence of funds.

The trustees monitor and review the appropriateness of reserves to enable the activities of the charity to continue.

#### ***Transactions and financial position***

The financial statements are set out on pages **9** to **13**. The financial statements have been prepared on a receipts and payments basis, as set out in The Charities Act 2011. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £3,545 (prior year net incoming resources of £20,982).

The total reserves at the end of the year stand at £73,769 (prior year £77,315).

Free unrestricted liquid reserves amounted to £73,769 (prior year £77,154).

# **Bethel Christian Centre Ball Green**

## **Report and Accounts for the year ended 31 December 2023**

### **Trustees Report**

**The trustees of the charity during the year were:**

Kevin Proffitt  
Miriam Downing  
Maureen Whitehurst  
Joan Glover  
Michael Jackson

The trustees are all members of the charity.

**The trustees of the charity at the date the report and accounts were approved were:**

Kevin Proffitt  
Miriam Downing  
Maureen Whitehurst  
Joan Glover  
Michael Jackson

### **Treasurer**

B Laver

### **Bankers**

Lloyds Bank plc

### **Independent examiner**

Paul W J Evans FMAAT FCMA CGMA  
AP Accountancy Ltd  
Chartered Management Accountants  
34 Birch Valley Road  
Kidsgrove  
Stoke-on-Trent, ST7 4GN

# **Bethel Christian Centre Ball Green**

## **Report and Accounts for the year ended 31 December 2023**

### **Trustees Report**

#### **Statement of trustees' responsibilities**

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- select suitable accounting policies and then apply them consistently;
- 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 charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on           6 September 2024

K Proffitt  
Trustee

**Bethel Christian Centre Ball Green  
Report and Accounts for the year ended 31 December 2023**

**Independent Examiner's Report to the trustees of the charity**

***Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 December 2023. (Rev October 2018)***

***Responsibilities and basis of report***

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (“the Act”).

I report in respect of my examination of the Trust’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

***Independent examiners statement***

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

***The Examiner's relevant professional qualification or body:***

Chartered Management Accountant

Paul W J Evans FMAAT FCMA CGMA  
AP Accountancy Ltd  
Chartered Management Accountants  
34 Birch Valley Road  
Kidsgrove  
Stoke-on-Trent, ST7 4GN

The date on which my opinion is expressed is 7 September 2024

**Bethel Christian Centre Ball Green**  
**Report and Accounts for the year ended 31 December 2023**

**Statement of receipts and payments for the year**

	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
<b>Receipts</b>				
Offerings and Gifts	59,816	1,100	60,916	80,670
Income from sale of assets	0	0	0	0
Investment Income	0	0	0	0
<b>Total Revenue Receipts</b>	<b>59,816</b>	<b>1,100</b>	<b>60,916</b>	<b>80,670</b>
Capital Receipts	0	0	0	0
<b>Total Receipts from all sources</b>	<b>59,816</b>	<b>1,100</b>	<b>60,916</b>	<b>80,670</b>
<b>Payments</b>				
<i>Direct Charitable Expenditure</i>				
Payments relating directly to charitable activities	29,202	23	29,225	28,868
Grants and donations	5,650	11,490	17,140	15,214
Administration	1,977	745	2,722	3,261
Premises Costs	10,811	3,093	13,904	11,862
Governance	1,470	0	1,470	483
<b>Total Revenue Payments</b>	<b>49,111</b>	<b>15,351</b>	<b>64,461</b>	<b>59,688</b>
Capital payments	0	0	0	0
<b>Total Payments</b>	<b>49,111</b>	<b>15,351</b>	<b>64,461</b>	<b>59,688</b>
<b>Net receipts / (payments) in year</b>	<b>10,705</b>	<b>(14,251)</b>	<b>(3,545)</b>	<b>20,982</b>
<b>Net Surplus / (net deficit) for year</b>	<b>10,705</b>	<b>(14,251)</b>	<b>(3,545)</b>	<b>20,982</b>

**Bethel Christian Centre Ball Green**  
**Report and Accounts for the year ended 31 December 2023**

**Statement of assets and liabilities**

	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
<b>Cash funds</b>				
Cash funds and bank balances at start of year	77,154	161	77,315	56,333
Surplus on receipts and payments account	10,705	(14,251)	(3,546)	20,982
Cash funds before transfers	87,859	(14,090)	73,769	77,315
Transfers between funds	(14,090)	14,090	0	0
<b>Cash and bank balances at end of year</b>	<b>73,769</b>	<b>0</b>	<b>73,769</b>	<b>77,315</b>
<b>Other Assets</b>				
<i>Description of asset</i>				
Church Premises	120,000	0	120,000	120,000
Gift Aid Recoverable	13,966	0	13,966	2,000
<b>Total value of other assets</b>	<b>133,966</b>	<b>0</b>	<b>133,966</b>	<b>122,000</b>
<b>Liabilities</b>				
<i>Description of Liabilities</i>				
Examiners Fee	750	0	750	720
<b>Total value of liabilities</b>	<b>750</b>	<b>0</b>	<b>750</b>	<b>720</b>
<b>Total Assets less Liabilities</b>	<b>206,985</b>	<b>0</b>	<b>206,985</b>	<b>198,595</b>

K Proffitt  
 Trustee  
 Approved by the board of trustees on 6 September 2024

# Bethel Christian Centre Ball Green

## Report and Accounts for the year ended 31 December 2023

### Notes to the accounts

#### **1. Basis of accounting**

Receipts and payments accounts are statements that summarise the movement of cash into and out of the charity during the financial year. In this context "cash" includes cash equivalents, for example bank accounts where cash can be readily withdrawn to pay for debts as they become due.

A Receipts and Payments basis does not account for debtors, creditors, accruals and prepayments, but such a presentation is permitted by law for smaller charities.

#### **2. The nature and purpose of each fund**

Restricted funds comprise monies received for specific purposes, as laid down by the donor. Appropriate expenditure is allocated against such funds.

Unrestricted funds are those funds which are available for the general purposes of the charity.

#### **3. Trustee remuneration**

No Trustee receives remuneration for their services as a trustee of the charity.

All Trustees are reimbursed where appropriate for expenditure incurred on behalf of the Charity. These expenses are included in the receipts and payments accounts in the appropriate category.

#### **4. Salaries and wages**

	<u>2023</u>	<u>2022</u>
Gross salaries and employers National Insurance	28,083	28,090
Pension costs	603	-
	<u>28,686</u>	<u>28,090</u>
 Average number of full time employees in year	 1.0	 1.0

The above amounts are included in the receipts and payments accounts in the "payments relating directly to charitable activities".

#### **5. Taxation**

The charity is not liable to tax on its charitable income.

**Bethel Christian Centre Ball Green**  
**Report and Accounts for the year ended 31 December 2023**

**Notes to the accounts**

**6. Analysis of receipts and payments for the year**

	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
<b>Receipts</b>				
Offerings	59,816	1,100	60,916	80,670
Gift Aid recovered	0	0	0	0
<b>Total Donations Received</b>	<b>59,816</b>	<b>1,100</b>	<b>60,916</b>	<b>80,670</b>
Investment Income	0	0	0	0
<b>Total Receipts</b>	<b>59,816</b>	<b>1,100</b>	<b>60,916</b>	<b>80,670</b>
<b>Payments</b>				
<b>Payments relating directly to charitable activities</b>				
Gross Wages and salaries - charitable activities	28,686	0	28,686	28,090
Ministry Expenses	0	0	0	59
Visiting speakers	0	0	0	50
Hospitality	316	23	339	69
Travel and Subsistence	200	0	200	600
	<b>29,202</b>	<b>23</b>	<b>29,225</b>	<b>28,868</b>
<b>Premises Costs</b>				
Building Improvements	8,044	1,584	9,628	3,571
Utilities	(1,750)	0	(1,750)	4,734
Insurance	1,089	201	1,291	1,277
Cleaning	2,565	0	2,565	610
Waste Disposal	200	0	200	351
Premises maintenance	663	1,307	1,970	1,319
	<b>10,811</b>	<b>3,093</b>	<b>13,904</b>	<b>11,862</b>
<b>General administrative expenses</b>				
Stationery and Printing	0	0	0	3
Telephone	877	0	877	687
Subscriptions	239	0	239	87
Bank Charges	104	0	104	42
Other Expenses	455	0	455	1,023
Equipment Expensed	303	745	1,048	1,418
	<b>1,977</b>	<b>745</b>	<b>2,722</b>	<b>3,261</b>
<b>Grants paid</b>				
Ministry Gifts (Individuals)	0	2,500	2,500	4,500
Grants paid to institutions	5,650	8,990	14,640	10,714
<b>Total grants paid</b>	<b>5,650</b>	<b>11,490</b>	<b>17,140</b>	<b>15,214</b>
<b>Governance costs</b>				
Examiners Fees	720	0	720	340
Other Professional Fees	750	0	750	143
<b>Total Governance Costs</b>	<b>1,470</b>	<b>0</b>	<b>1,470</b>	<b>483</b>

**Bethel Christian Centre Ball Green**  
**Report and Accounts for the year ended 31 December 2023**

**Notes to the accounts**

**7. Analysis of funds at the year end**

	<u>Balance</u> <u>at 1Jan</u> <u>2023</u> £	<u>Receipts</u> £	<u>Payments</u> £	<u>Transfer</u> <u>between</u> <u>Funds</u> £	<u>Balance</u> <u>at 31 Dec</u> <u>2023</u> £
General Fund	77,154	59,816	(49,111)	(14,090)	73,769
	<b>77,154</b>	<b>59,816</b>	<b>(49,111)</b>	<b>(14,090)</b>	<b>73,769</b>
Restricted Funds	161	1,100	(15,351)	14,090	0
<b>Total Funds</b>	<b>77,315</b>	<b>60,916</b>	<b>(64,461)</b>	<b>0</b>	<b>73,769</b>

**8. Analysis of Grants for the year**

	<u>2023</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2023</u> <u>Restricted</u> <u>Funds</u> £	<u>2023</u> <u>Total</u> <u>Funds</u> £	<u>2022</u> <u>Total</u> <u>Funds</u> £
<b>Grants to Institutions</b>				
AOG Annual Contribution	0	0	0	560
Lances Deaf Orphans (Kenya)	840	0	840	7,036
Emanuel Dejeu Betania Church (Romania)	300	2,600	2,900	2,800
Cambodia Outreach	0	0	0	319
Lionsgate House (Ukraine and Israel)	3,270	2,600	5,870	0
Gideons	0	100	100	0
Mission India	940	1,390	2,330	0
New Tribes Mission (Vietnam and Indonesia)	300	2,300	2,600	0
<b>Total Grants to Institutions</b>	<b>5,650</b>	<b>8,990</b>	<b>14,640</b>	<b>10,715</b>
<b>Grants to Individuals</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>4,500</b>
<b>Total Grants in Year</b>	<b>5,650</b>	<b>11,490</b>	<b>17,140</b>	<b>15,215</b>