

**BETHANY CITY CHURCH SUNDERLAND**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2022**

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**CONTENTS**

---

	Page
<b>Reference and Administrative Details of the Charity, its Trustees and Advisers</b>	1
<b>Trustees' Report</b>	2 - 7
<b>Independent Examiner's Report</b>	8
<b>Statement of Financial Activities</b>	9
<b>Balance Sheet</b>	10
<b>Notes to the Financial Statements</b>	11 - 26

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

<b>Trustees</b>	D Burke, Chairman until 31/10/2021 (resigned 31 October 2021) C Seadon, Treasurer R McNaughton P Smithson M Brydon P Waugh, Chairman from 31/10/2021 P W Errington F Forster (resigned 7 June 2022)
<b>Charity registered number</b>	1112606
<b>Principal office</b>	Bede Tower Burdon Road Sunderland SR2 7EA
<b>Accountants and Independent Examiners</b>	Kinnair Associates Limited Chartered Accountants Aston House Redburn Road Newcastle upon Tyne NE5 1NB
<b>Bankers</b>	Barclays Bank Plc Newcastle City Office Newcastle upon Tyne NE1 4QL
<b>Solicitors</b>	Lewis & Co 37 Brassey Avenue Hampden Park Eastbourne East Sussex BN22 9QD
<b>Staff team</b>	S Burin - Senior Pastor J Robinson - Church Administrator B McQuillan - Church Administrator A Headley - Cleaner
<b>Leadership Team</b>	S Burin - Senior Pastor A Laws G Foster D Johnson P Smithson H Yang M Brydon

---

## BETHANY CITY CHURCH SUNDERLAND

---

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022

---

The trustees present their annual report together with the financial statements of the Charity for the year 1 September 2021 to 31 August 2022. These are prepared in accordance with the governing document and the recommendations of the Statement of Recommended Practice: Accounting and Reporting by Charities, and comply with the applicable law.

#### Objectives and activities

##### ● Policies and objectives

The aims and objectives of the charity, and the strategies and activities undertaken to achieve them are:

To advance the Christian faith in accordance with the Statements of Beliefs appearing in the Trust Deed in Sunderland and in other parts of the United Kingdom or the world as the trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected to the charitable work of the trust.

To relieve persons who are in conditions of need and hardship or who are sick and to relieve the distress caused thereby in the said location and in such parts of the United Kingdom or the world as the trustees may from time to time think fit.

The charity seeks to make an impact in Sunderland and the North East region through the demonstration of Christian love in action.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)' and, in particular, the specific guidance on the advancement of religion. The trustees also considered how the charity had succeeded in delivering its aims, including public benefit, when reviewing the achievements for the year which are summarised below:

- The continued development of a distinctive Christian lifestyle throughout the Fellowship;
- Ongoing care for the sick, elderly and needy;
- The operation of a Food bank four days per week, to feed the needy. Food bank operations were continued during the pandemic with social distancing and other precautions in place;
- Continuing psychological support for lonely and marginalised during COVID 19 lockdowns;
- The provision of meals on a weekly basis to the homeless and needy;
- Generously support relief and development work overseas;
- Encouraging acts of kindness;
- Offering hospitality to overseas students, support and hospitality for asylum seekers and visitors to Sunderland;
- Supporting children and families by providing ongoing support and training;
- The continued development of outreach to the community through sports;
- The provision of pre-marriage counselling for couples; and
- Continuous support for church members and affiliates during COVID 19 pandemic.

We, as trustees, have fulfilled our duty to disclose information regarding public benefit in accordance with Section 17 of the 2011 Charities Act.

---

## BETHANY CITY CHURCH SUNDERLAND

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

---

#### Achievements and performance

##### ● Main achievements of the Charity

In its seventeenth year as an independent charity and eighteenth since its inception, our church thrives. We are privileged to operate from Bede Tower, a former school nestled in the heart of the city centre. The Vardy Foundation owns the premises, and Bethany City Church stands as its sole tenant.

Bede Tower provides us with remarkable facilities that enable us to conduct a variety of Sunday morning services simultaneously. Alongside our Chinese language meeting and engaging children's activities, we offer two other services tailored to meet the diverse needs of our congregation. Additionally, we can host services on Sunday evenings. We attract an attendance of 200-250 adults and children throughout the entire building on a Sunday morning.

Not only does Bede Tower serve as our church's home, but it also functions as a Christian Centre, serving the community seven days a week. Within its walls, we have been blessed with an array of spaces and functionalities. The Theatre, a versatile area, accommodates a wide range of activities, including our Sunday worship. Moreover, we have a refectory, sports hall, soft play area, several meeting rooms, and offices, allowing us to host all church-related activities "in house."

With the abundance of space and resources at our disposal, we are continually expanding our repertoire of youth, adult and family activities. Bede Tower embodies our commitment to nurturing and strengthening our congregation, providing a supportive environment for all age groups.

We are grateful to all who have contributed to the growth and vibrancy of our church. We look forward to the future and are eager to create even more meaningful experiences for our community.

Our facilities offer a multitude of benefits, serving as a catalyst for positive change and community engagement. These benefits include:

- Permanent Base: Our facilities provide a permanent home for all church activities, ensuring stability and continuity in our mission.
- Room for Expansion: With ample space, we have the opportunity to expand and develop the work of the church, accommodating the evolving needs of our congregation and community.
- Relationship Building: Our premises serve as a place where meaningful relationships and friendships can be fostered, encouraging connection and a sense of belonging.
- Close Collaboration: We actively collaborate with local communities, forge partnerships and working closely with them to address shared concerns and promote positive change.
- City Centre Location: Situated in the city centre, our church enjoys a higher profile, allowing us to reach a wider audience and extend our impact.
- Shared Resource: Our premises serve as a valuable resource that can be shared with other local groups and organizations, promoting collaboration and community cohesion.
- Central Hub: Being centrally located, our church acts as a convenient and accessible hub for important community services, such as the Food Bank, enabling us to provide essential support to those in need.
- Revenue Generation: We generate revenue by renting out rooms, allowing us to sustain and enhance our community initiatives and services.

---

## BETHANY CITY CHURCH SUNDERLAND

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

---

#### Achievements and performance (continued)

The church fellowship remains committed to making a significant impact on the City of Sunderland. We engage in various programs and initiatives designed to meet the needs of the community, including:

- Toddler Group for young children
- Youth Groups catering to different age ranges
- The Globe International Café for international asylum seekers
- Soul Kitchen, providing support to the homeless and lonely
- Fresh Start woodworking and art classes for the unemployed
- Alpha Courses and Marriage Preparation programs
- Outreach efforts within the Sunderland community

We are grateful for the support we have received, including funding from Sunderland City Council, enabling us to continue our community support and outreach.

To ensure the safety and well-being of all participants, we prioritize safeguarding. All helpers engaging in youth work and vulnerable adult programs have undergone Safeguarding training and DBS checks. Our charity is fully compliant with good practice guidelines.

Bethany City Church actively collaborates with other church groups in the region, working together to provide tangible support and assistance to those in need. Several church members are involved in external ministries aimed at helping individuals facing difficulties, particularly related to drugs and excessive alcohol consumption. The Food Bank, operated four days per week from our centre, remains an integral part of our support system.

Together, we strive to make a lasting and positive impact on the lives of individuals and communities in Sunderland and the wider region.

#### Financial review

##### ● Overview

Incoming resources for the year amounted to £305,414 (2021: £259,690) and resources expended were £236,609 (2021: £234,824). The charity held balances at 31st August 2022 of £253,503 (2021: £184,698) comprising £225,284 (2021: £149,008) unrestricted funds and £28,219 (2021: £35,690) restricted funds. Fund balances are to be carried forward for the future fulfillment of the charity's objectives, see note 18 for more details. The premises fund was originally set up as a designated fund (part of unrestricted funds) but after reviewing the nature of the donations to this fund the trustees have decided it should be reclassified as a restricted fund.

##### ● Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

##### ● Reserves policy

The trustees have reviewed the level of reserves held by the charity and aim to maintain reserves above the level of 12 weeks typical expenditure.

---

## BETHANY CITY CHURCH SUNDERLAND

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

---

#### Structure, governance and management

- **Constitution**

Bethany City Church Sunderland is a registered charity, number 1112606, and is constituted under a Trust deed dated 14th November 2005.

- **Methods of appointment or election of Trustees**

The governing body of the charity is the board of trustees, which currently comprises eight members.

The trustees who acted during the year and up to this report are shown on page 1.

The charity has an induction programme in place as directed by the Charities Commission with input from legal advisors for the appointment and training of new trustees.

- **Organisational structure and decision-making policies**

The trustees have full financial and legal responsibility for the activities of the charity. Day to day management of the charity has been delegated to the leadership team who work within approved guidelines and budgets.

The charity is not affiliated under a wider network and is a member of the Evangelical Alliance.

The charity is not a subsidiary to any other charity or organisation.

- **Related party relationships**

The trustees are not aware of any related party for which disclosure is considered to be made.

- **Financial risk management**

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

---

## BETHANY CITY CHURCH SUNDERLAND

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

---

#### Plans for future periods

Our premises continue to serve as a stable foundation for our current activities, while also providing an opportunity to develop new initiatives that align with the charitable objectives of our church. Situated in the city centre, Bede Tower acts as a bridge between a relatively deprived community and a more prosperous one. This unique positioning not only allows us to engage in community-based work but also fosters partnerships with like-minded organisations.

As a charitable organisation, we manage our church activities with utmost dedication. However, we recognized the need for a separate business model to effectively carry out certain activities within Bede Tower. To address this, we established Bede Tower Ltd as a trading entity that operates within the premises. Bede Tower Ltd is a company limited by shares, with Bethany City Church as the sole shareholder. It operates under the guidance of its own Board of Directors, overseeing its strategic operations. Any profits generated by Bede Tower Ltd are gifted to Bethany City Church to support its charitable objectives.

This approach offers several benefits:

- Focus on core work: By separating business management from the church's primary work, we ensure that our attention remains on fulfilling our mission without distractions.
- Supporting charitable work: Through appropriate business opportunities, we can generate resources that directly support the charitable endeavours of Bethany City Church in Sunderland.
- Liability and risk protection: The separation of business activities through Bede Tower Ltd helps safeguard the charitable organisation from potential liabilities and risks associated with trading operations.
- Effective partnership working: This model enables us to form effective partnerships with other organisations, fostering collaboration and maximizing our impact in the community.

The Leadership Team's primary focus lies in nurturing the growth of our congregation, restoring those who may not have returned post-pandemic, deepening the spiritual lives of those who are part of the church, and reaching out to the community in Sunderland with the message of Jesus, both in words and through practical acts. Our overarching objective remains to 'build a community whose aim is to live and love like Jesus and get the people of Sunderland into heaven'.

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**Statement of Trustees' responsibilities**


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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of trustees on 25 June 2023 and signed on their behalf by:

DocuSigned by:  
  
0FC5F857F998481...

**P Waugh  
Chairman**

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**Independent Examiner's Report to the Trustees of Bethany City Church Sunderland ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2022.

**Responsibilities and Basis of Report**

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity'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 2011 Act.

**Independent Examiner's Statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institution of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.


I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

DocuSigned by:  
  
Signed: 91D015DD4D1845B...

Dated: 25 June 2023

Mai Mak FCA

**Kinnair Associates Limited**

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
<b>Income from:</b>					
Donations and legacies	3	20,027	242,427	262,454	253,914
Charitable activities	4	-	5,723	5,723	299
Investments	5	-	35	35	181
Other income	6	-	37,202	37,202	5,296
<b>Total income</b>		<b>20,027</b>	<b>285,387</b>	<b>305,414</b>	<b>259,690</b>
<b>Expenditure on:</b>					
Raising funds	7	-	-	-	24
Charitable activities	8	13,458	223,151	236,609	234,800
<b>Total expenditure</b>		<b>13,458</b>	<b>223,151</b>	<b>236,609</b>	<b>234,824</b>
<b>Net income</b>		<b>6,569</b>	<b>62,236</b>	<b>68,805</b>	<b>24,866</b>
Transfers between funds	18	(14,040)	14,040	-	-
<b>Net movement in funds</b>		<b>(7,471)</b>	<b>76,276</b>	<b>68,805</b>	<b>24,866</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		35,690	149,008	184,698	159,832
Net movement in funds		(7,471)	76,276	68,805	24,866
<b>Total funds carried forward</b>		<b>28,219</b>	<b>225,284</b>	<b>253,503</b>	<b>184,698</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 11 to 26 form part of these financial statements.

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**BALANCE SHEET  
AS AT 31 AUGUST 2022**

---

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	13	15,129	18,621
Investments	14	100	100
		15,229	18,721
<b>Current assets</b>			
Debtors	15	7,397	8,050
Cash at bank and in hand		232,317	159,127
		239,714	167,177
Creditors: amounts falling due within one year	16	(1,440)	(1,200)
		238,274	165,977
<b>Total assets less current liabilities</b>		<b>253,503</b>	<b>184,698</b>
<b>Net assets excluding pension asset</b>		<b>253,503</b>	<b>184,698</b>
<b>Total net assets</b>		<b>253,503</b>	<b>184,698</b>
<b>Charity funds</b>			
Restricted funds	18	28,219	35,690
Unrestricted funds	18	225,284	149,008
<b>Total funds</b>		<b>253,503</b>	<b>184,698</b>

The financial statements were approved and authorised for issue by the Trustees on 25 June 2023 and signed on their behalf by:

DocuSigned by:  
  
 76AFA4C2402A439...

**C Seadon**  
Treasurer

The notes on pages 11 to 26 form part of these financial statements.

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**1. General information**

Bethany City Church Sunderland is a registered charity, (registration number 1112606). The registered office address of the charity is Bede Tower, Burdon Road, Sunderland, SR2 7EA.

**2. Accounting policies****2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Bethany City Church Sunderland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Charity has taken advantage of the exemption within the Charities Act 2011 not to prepare group accounts being parent of a small group.

**2.2 Going concern**

The trustees consider that there are no material uncertainties concerning the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. For this reason, the accounts continue to be prepared using the going concern basis.

**2.3 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Collections and donations are recognised when received.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is not recognised until such claims that are made have been approved by HM Revenue and Customs and the amount receivable can be quantified with reasonable certainty.

Grants and legacies to the Church are accounted for as soon as the charity is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the charity is reasonably certain.

Gifts in kind and donated services and facilities are recognised at fair value at the point of receipt where the benefit to the charity is reasonably quantifiable and measurable.

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**2. Accounting policies (continued)****2.3 Income (continued)**

Funds raised by events are accounted for gross.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**2. Accounting policies (continued)****2.6 Tangible fixed assets and depreciation (continued)**

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Plant and machinery	- two - ten years straight line
Motor vehicles	- two - ten years straight line

**2.7 Investments**

Investments in subsidiaries are valued at cost less provision for impairment.

**2.8 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.9 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.11 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2.12 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**2. Accounting policies (continued)**

**2.13 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
General collections	-	116,884	<b>116,884</b>
Premises collections	527	-	<b>527</b>
Gift aid tax refunds	-	34,644	<b>34,644</b>
Designated gifts	8,100	78,832	<b>86,932</b>
Grants	19,500	3,967	<b>23,467</b>
	<hr/> <b>20,027</b> <hr/>	<hr/> <b>242,427</b> <hr/>	<hr/> <b>262,454</b> <hr/>

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
General collections	-	134,743	134,743
Premises collections	480	-	480
Gift aid tax refunds	-	19,904	19,904
Designated gifts	-	31,426	31,426
Grants	52,206	-	52,206
Government grants	-	15,155	15,155
	<hr/> <b>52,686</b> <hr/>	<hr/> <b>201,228</b> <hr/>	<hr/> <b>253,914</b> <hr/>

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**4. Income from charitable activities**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Events income	5,723	<b>5,723</b>

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Events income	299	299

**5. Investment income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Bank interest receivable	35	<b>35</b>

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Bank interest receivable	115	66	181

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**6. Other incoming resources**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Sundry income	37,202	<b>37,202</b>

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Sundry income	5,296	5,296

**7. Expenditure on raising funds**

**Costs of raising voluntary income**

		<b>Total funds 2022 £</b>
Advertising	24	24

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**8. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total 2022 £</b>
Direct costs - Activities	13,458	223,151	<b>236,609</b>
	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total 2021 £</i>
Direct costs - Activities	52,206	182,594	234,800

**9. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2022 £</b>	<b>Support costs 2022 £</b>	<b>Total funds 2022 £</b>
Direct costs - Activities	174,161	62,448	<b>236,609</b>
	<i>Activities undertaken directly restated 2021 £</i>	<i>Support costs restated 2021 £</i>	<i>Total funds 2021 £</i>
Direct costs - Activities	194,470	40,330	234,800

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**9. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Religious activities 2022 £</b>	<b>Total funds 2022 £</b>
Staff costs	71,820	<b>71,820</b>
Premises costs	25,185	<b>25,185</b>
Youth group activities	2,925	<b>2,925</b>
Sunday school	617	<b>617</b>
Church resources and events	14,519	<b>14,519</b>
Donations	59,095	<b>59,095</b>
	<u>174,161</u>	<u><b>174,161</b></u>

	<i>Religious activities 2021 £</i>	<i>Total funds 2021 £</i>
Staff costs	142,506	142,506
Premises costs	14,065	14,065
Youth group activities	773	773
Sunday school	554	554
Church resources and events	3,970	3,970
Donations	27,863	27,863
Pathway program	4,739	4,739
	<u>194,470</u>	<u>194,470</u>

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**9. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Religious activities 2022 £</b>	<b>Total funds 2022 £</b>
Depreciation	9,713	<b>9,713</b>
Telephone	4,848	<b>4,848</b>
Repairs and maintenance	22,966	<b>22,966</b>
Stationery and printing	3,160	<b>3,160</b>
Course expenses	236	<b>236</b>
Motor expenses	34	<b>34</b>
Sundry expenses	11,749	<b>11,749</b>
Insurance	8,302	<b>8,302</b>
Governance costs	1,440	<b>1,440</b>
	<hr/> <b>62,448</b> <hr/>	<hr/> <b>62,448</b> <hr/>
	<i>Religious activities 2021 £</i>	<i>Total funds 2021 £</i>
Depreciation	6,596	6,596
Telephone	4,420	4,420
Repairs and maintenance	12,855	12,855
Stationery and printing	1,913	1,913
Course expenses	361	361
Motor expenses	417	417
Sundry expenses	5,930	5,930
Insurance	6,438	6,438
Governance costs	1,400	1,400
	<hr/> <b>40,330</b> <hr/>	<hr/> <b>40,330</b> <hr/>

Governance costs comprise above comprise accountancy fees of £1,440 (2021: £1,400).

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**10. Independent examiner's remuneration**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Fees payable to the Charity's independent examiner for the preparation and independent examination of the Charity's annual accounts	<b>1,440</b>	<b>1,400</b>
	<u><u>1,440</u></u>	<u><u>1,400</u></u>

**11. Staff costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>65,795</b>	<b>129,557</b>
Social security costs	<b>2,754</b>	<b>6,410</b>
Contribution to defined contribution pension schemes	<b>3,271</b>	<b>6,539</b>
	<u><u>71,820</u></u>	<u><u>142,506</u></u>

Included above are redundancy payments totalling £nil (2021: £8,782).

The average number of persons employed by the Charity during the year was as follows:

	<b>2022</b>	<b>2021</b>
	<b>No.</b>	<b>No.</b>
Charitable objectives	<b>4</b>	<b>5</b>
	<u><u>4</u></u>	<u><u>5</u></u>

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

Remuneration and benefits received by staff key management (as distinct from trustees who are volunteers) including employer's national insurance and pension contributions amounted to £41,673 (2021: £42,771) for the year.

**12. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 August 2022, no Trustee expenses have been incurred (2021 - £NIL).

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**13. Tangible fixed assets**

	<b>Plant and equipment £</b>
<b>Cost or valuation</b>	
At 1 September 2021	81,941
Additions	6,221
	88,162
At 31 August 2022	88,162
 <b>Depreciation</b>	
At 1 September 2021	63,320
Charge for the year	9,713
	73,033
At 31 August 2022	73,033
 <b>Net book value</b>	
At 31 August 2022	15,129
<i>At 31 August 2021</i>	18,621

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**14. Fixed asset investments**

	<b>Investments in subsidiary companies £</b>
<b>Cost or valuation</b>	
At 1 September 2021	100
At 31 August 2022	100
<b>Net book value</b>	
At 31 August 2022	100
At 31 August 2021	100

**Principal subsidiaries**

The following was a subsidiary undertaking of the Charity:

<b>Name</b>	<b>Company number</b>	<b>Registered office or principal place of business</b>	<b>Principal activity</b>
Bede Tower Limited	08685582	Bede Tower, Burdon Road, Sunderland, SR2 7EA	Conference organisers

<b>Class of shares</b>	<b>Holding</b>
Ordinary	100%

The financial results of the subsidiary for the year were:

<b>Name</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Net assets £</b>
Bede Tower Limited	39,963	39,963	98

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**15. Debtors**

	<b>2022</b>	<i>2021</i>
	£	£
<b>Due within one year</b>		
Other debtors	2,999	4,303
Prepayments and accrued income	4,398	3,747
	<b>7,397</b>	<i>8,050</i>
	<b>7,397</b>	<i>8,050</i>

**16. Creditors: Amounts falling due within one year**

	<b>2022</b>	<i>2021</i>
	£	£
Accruals and deferred income	1,440	1,200
	<b>1,440</b>	<i>1,200</i>
	<b>1,440</b>	<i>1,200</i>

**17. Financial instruments**

	<b>2022</b>	<i>2021</i>
	£	£
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	232,317	159,127
	<b>232,317</b>	<i>159,127</i>
	<b>232,317</b>	<i>159,127</i>

Financial assets measured at fair value through income and expenditure comprise bank balances.

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**18. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 September 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 August 2022 £</b>
<b>Unrestricted funds</b>					
General funds	149,008	285,387	(223,151)	14,040	225,284
<b>Restricted funds</b>					
Premises fund	35,690	527	-	(14,040)	22,177
Food bank	-	13,500	(7,458)	-	6,042
Family Fun Days	-	6,000	(6,000)	-	-
	<u>35,690</u>	<u>20,027</u>	<u>(13,458)</u>	<u>(14,040)</u>	<u>28,219</u>
<b>Total of funds</b>	<u><u>184,698</u></u>	<u><u>305,414</u></u>	<u><u>(236,609)</u></u>	<u><u>-</u></u>	<u><u>253,503</u></u>

**Statement of funds - prior year**

	<i>Balance at 1 September 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2021 £</i>
<b>Unrestricted funds</b>				
General funds	124,737	206,889	(182,618)	149,008
<b>Restricted funds</b>				
Premises fund	35,095	595	-	35,690
Pathway project	-	52,206	(52,206)	-
	<u>35,095</u>	<u>52,801</u>	<u>(52,206)</u>	<u>35,690</u>
<b>Total of funds</b>	<u><u>159,832</u></u>	<u><u>259,690</u></u>	<u><u>(234,824)</u></u>	<u><u>184,698</u></u>

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**18. Statement of funds (continued)**

**The Bethany City Church Premises**

This fund was created to raise finance towards the costs of either the fitting out of a building or purchase of equipment and resources for use by the church in either a permanent or temporary home. The church occupies the premises of Bede Tower and the premises fund is now held for repair of Bede Tower.

**The Pathway Project**

This funding was from the National Lottery Community Foundation to be used to support the vulnerable in society through the Covid pandemic. The pathway project that was initially set up was intended to help the long term unemployed to gain in confidence and to improve their skills to enter the world of work. Costs of running the programme included some staff pay and power costs etc. Once the programme ended due to another Covid lockdown the donors agreed that as our church could use remaining funding to support our work among the disadvantaged.

**Food Bank**

Grants were received from Sunderland City Council and Durham Christian Partnership towards the running costs of a food bank to serve the needs of families and individuals who for whatever reason are struggling to feed themselves.

**Family Fun Days**

Family fun days are summer holiday events funded by Sunderland City Council and hosted by Bethany City Church where children can come and enjoy a variety of activities such as bouncy castles, face painting, pets' corner, magic shows etc. A healthy meal is also provided.

**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Tangible fixed assets	-	15,129	<b>15,129</b>
Fixed asset investments	-	100	<b>100</b>
Current assets	28,219	211,495	<b>239,714</b>
Creditors due within one year	-	(1,440)	<b>(1,440)</b>
<b>Total</b>	<b>28,219</b>	<b>225,284</b>	<b>253,503</b>

---

**BETHANY CITY CHURCH SUNDERLAND**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**19. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	-	18,621	18,621
Fixed asset investments	-	100	100
Current assets	35,690	131,487	167,177
Creditors due within one year	-	(1,200)	(1,200)
<b>Total</b>	<u>35,690</u>	<u>149,008</u>	<u>184,698</u>

**20. Pension commitments**

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £3,271 (2021 - £6,539). No contributions were outstanding at the year end (2021: £nil).

**21. Related party transactions**

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 August 2022.