

El-Bethel Ministry

Report and Accounts

Year ended 31 December 2020

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

EL-BETHEL MINISTRY
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2020

ADDRESS FOR CORRESPONDENCE	2A Stacey Close Gravesend Kent DA12 5TD
GOVERNING DOCUMENT	Declaration of Trust dated May 2006 as amended in March 2018.
CHARITY REGISTRATION NUMBER	1115812
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Pastor Rajkumar Mrs. J Gnanasambanthan Mr. B K Anton
BANKERS	HSBC UK
INDEPENDENT EXAMINER	Jaimée Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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EL-BETHEL MINISTRY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 December 2020.

Objects of the charity

The charity, which is a church, is governed by a trust deed and is constituted as a trust. The charity's principal objects, as set out in its governing document, are to advance the Christian faith in the UK and elsewhere, and to relieve persons who are in conditions of need or hardship or who are aged or sick.

The church is not a building, but a gathering. Ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the church as a community of people. By loving and serving Jesus Christ, they were committed to loving and caring for each other. This brought blessing to the area in which they lived.

El-Bethel Tamil church; its trustees and members are committed to the restoration of this New Testament principle. Their church is one of many churches in the area, country and in the world, that is dedicated to re-discovering the excitement of knowing Jesus Christ. Their personal vision is to see the communities of High Wycombe-Bucks., Dartford-Kent, Bromley, Greenwich and Lewisham-London Districts, to receive this experience of knowing Jesus as their Lord, Saviour and friend.

Summary of the charity's main activities and achievements

To further the above objects and vision, during this past year we have demonstrated our Christian faith in action, by serving the community, by holding and supporting various activities and events, including the following: -

New Year service: We invited the community to our midnight service, providing Bible promise cards to motivate the congregation into the new year. We provide lunch in our High Wycombe service.

After 15th of March 2020 during the pandemic Covid 19, all our meetings and services were held in zoom.

Mother's Day: We invited non-Christians to the zoom service. We prayed for all mothers and encouraged them to be safe and healthy during this pandemic time.

Palm Sunday: Even though we could not do what we did in the church building, we used plants and children drew and coloured palm leaves to wave and sing in the zoom service. This is to remember when Jesus entered Jerusalem riding on a donkey and people welcomed Him with waving palm leaves and laying the leaves on the ground. On this day, our children prayed for people in need around the world.

Good Friday Service: We remembered the day Jesus died on the cross for our sins. We meditated on the words Jesus said on the cross. During that Holy week, each day we had prayers and we encouraged the ladies and men to share the word of God from the Bible about the death of Jesus.

Youth meetings: In the meetings we have discussions, sharing youth related issues and praying for each other, music and singing, bible teaching. Through this, the youth are encouraged to be safe and strong during this pandemic time.

Ladies and men's meetings: To build the ladies and men's fellowship and friendship they met in the zoom meeting every week. Our discussion, Bible teachings and prayers for each other, helps them to love and care about each other, and to be safe and strong during this pandemic time. In the meetings we talk about world pandemic issues and pray for the countries and leaders of the world.

Safeguarding awareness: We held a special zoom Sunday service about safeguarding awareness. Our children shared drawings, prayers, singing and speeches to highlight this issue to the congregation.

Anniversary Service: We celebrated to thank God for being with us in the past year. We invited special guests to speak and pray for us. We invited the community, sending leaflets on social media.

Carol service: Sunday school teachers taught the children and gave practice to children to sing, play music and present skit about Christmas. Youth, ladies, and men practiced songs, and played music in zoom. We encouraged everyone to show their talents. Friends and families from other countries joined us.

Shoebox collection for operation Christmas child: We encouraged the congregation to send shoeboxes through online or drop shoe boxes at the collection point. We encouraged and taught our children and adults to give and help people in need during this pandemic time. Most of our church members sent shoeboxes through online. We sent them through 'Operation Christmas Child' by Samaritans Purse, UK.

Christmas service: We celebrated Christmas on zoom by singing, playing music, and teaching about Christmas. People from other countries also joined us. We prayed and encouraged each other. We sent Christmas gifts to all our church elderly people through online parcel services.

Funerals: During this pandemic time two of our elderly mothers in our church died. Even though we were not able to visit their families during lockdown, some of us were able to attend the funerals at the cemetery and at the funeral parlour. The church members were more supportive to the families who lost their loved ones, by praying and comforting them on the phone and zoom. We arranged special zoom prayers for the families. Their relatives and friends joined us from other countries.

Our church also undertook our regular activities on the phone. Such as calling people at hospital and home. We prayed and comforted people who are in need, over the phone. Apart from this our congregation were encouraged to pray together and to encourage each other on the phone. Our congregation prayed in groups on the phone and in zoom for U.K, our Prime Minister and cabinet ministers, NHS, police, and all those working for the public during lockdown. The Church prays for every issue of the world. Whenever the lockdown ceased the church leaders visited church members' houses to pray and comfort them.

Church helpers had training and meetings often on zoom. They were encouraged to lead the meetings and services on zoom whenever the leaders were part time furloughed.

Safeguarding in zoom:

We discussed about safeguarding before zoom meetings and arranged two adults to be in each meeting. We ask parents' permission to share their children's information on zoom before the meetings.

We appointed helpers in the church to take care of the technical side of the zoom lines. For each meeting we have new passcode and new meeting ID. We use the waiting rooms in the zoom by putting people in the waiting room, only allowing people we know to join the meetings. We use the zoom security, to keep the congregation safe.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

During the year income decreased by £11,900, to £40,100, and expenditure decreased by £9,700, to £38,800. As a result the cash held by the charity increased by £1,300, to £6,500, of which all is unrestricted and can be used for any charitable purpose.

Even though the congregation struggled financially; they cheerfully supported the church financially with what they could. Gift aid small donation claim money from HMRC helped the church financially during this pandemic time. As we are not having our services and meetings in the buildings, we stopped our monthly standing orders for rents. This helped us to save some money in the church bank account.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £1,500 so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of almost £6,500 and the charity is complying with its reserves policy.

Governance

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Pastor Rajkumar

Date: 13 October 2021

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
EL-BETHEL MINISTRY

I report to the trustees on my examination of the accounts of El-Bethel Ministry ('the charity') for the year ended 31 December 2020 on pages 6 to 8 following.

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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 accordance with section 130 of the 2011 Act; or
2. 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.

Jaimée Young

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 15 October 2021

EL-BETHEL MINISTRY
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	<u>Unrestricted Funds</u>		Restricted Funds	Total 2020	Total 2019
		General Funds	Designated Funds			
		£	£	£	£	£
<i>Income receipts</i>						
Donations		29,100	-	-	29,100	37,765
Gift aid receipts		8,748	-	-	8,748	14,232
Government grants		2,268	-	-	2,268	-
Other		3	-	-	3	11
<i>Total receipts</i>		40,120	-	-	40,120	52,009
<i>Payments</i>						
Payments in relation to charitable activities undertaken directly	2	38,792	-	9	38,801	48,496
<i>Total payments</i>		38,792	-	9	38,801	48,496
Net of receipts / (payments) before transfers		1,328	-	(9)	1,319	3,513
Transfers between funds	4	-	-	-	-	-
Net movement in funds		1,328	-	(9)	1,319	3,513
Cash funds as at last year end		5,142	-	9	5,151	1,638
Cash funds at this year end	A	6,470	-	-	6,470	5,151

The notes on page 8 form part of these accounts.

EL-BETHEL MINISTRY
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	<u>Unrestricted Funds</u>		Restricted funds	Total 2020	Total 2019
	General funds	Designated funds	£	£	£
A Cash funds					
Cash at bank with immediate access	6,470	-	-	6,470	5,151
	<u>6,470</u>	<u>-</u>	<u>-</u>	<u>6,470</u>	<u>5,151</u>
B Other monetary assets					
Gift aid due to charity	2,210	-	-	2,210	7,375
	<u>2,210</u>	<u>-</u>	<u>-</u>	<u>2,210</u>	<u>7,375</u>
C Liabilities					
Falling due within one year:					
Pension due	175	-	-	175	175
Fee for Independent Examination	1,560	-	-	1,560	780
	<u>1,735</u>	<u>-</u>	<u>-</u>	<u>1,735</u>	<u>955</u>
D Assets retained for charity's own use				Value 2020	Value 2019
				£	£
Equipment				7,290	6,354
				<u>7,290</u>	<u>6,354</u>

The trustees have used insurance values as the trustees are unable to reliably estimate current values; insurance values may differ materially from current values.

The accounts were approved by the trustees and signed on their behalf

by Pastor Rajkumar date 13 October 2021

The notes on page 8 form part of these accounts.

EL-BETHEL MINISTRY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

		<u>Unrestricted Funds</u>		Restricted Funds	Total 2020	Total 2019
		General funds	Designated funds			
		£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly						
Employment costs	Note 3	29,479	-	-	29,479	28,010
Pension contributions	Note 3	2,100	-	-	2,100	1,752
Rental expense		2,502	-	-	2,502	8,184
Travel		2,202	-	-	2,202	7,540
Equipment		924	-	-	924	-
Stationery, website and phone		693	-	-	693	904
Governance		120	-	-	120	918
Visiting speakers		-	-	-	-	90
Insurance		365	-	-	365	297
Work among the young		129	-	-	129	341
Evangelical Alliance		90	-	-	90	90
Gifts and grants		151	-	9	160	60
Other costs		38	-	-	38	310
		<u>38,792</u>	<u>-</u>	<u>9</u>	<u>38,801</u>	<u>48,496</u>

3 Transactions with related parties

Pastor Rajkumar served as a church leader and was paid £24,000 [2019: £24,000] for serving in that capacity, not for serving as a trustee and his spouse was paid £6,000 [2019: £4,500]; these payments are permitted by the charity's governing document.

In addition, included in the travel expenditure totalling £2,202 [2019: £7,540] is provision of travel to Pastor Rajkumar, a trustee so that he could better perform his duties, plus provision of travel to his spouse for similar duties.

4 Movement of funds

	Balance at 31Dec2019	Receipts	Payments	Transfers	Balance at 31Dec2020
	£	£	£	£	£
General funds	5,142	40,120	(38,792)		6,470
	<u>5,142</u>	<u>40,120</u>	<u>(38,792)</u>	<u>-</u>	<u>6,470</u>
Restricted funds					
Mission Fund	9	-	(9)	-	-
	<u>9</u>	<u>-</u>	<u>(9)</u>	<u>-</u>	<u>-</u>
Total funds	<u>5,151</u>	<u>40,120</u>	<u>(38,801)</u>	<u>-</u>	<u>6,470</u>