

El-Bethel Ministry

Report and Accounts

Year ended 31 December 2021

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 2021

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 2021

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 December 2021.

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 leaders, 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.

Review of the charity's main activities and achievements

During this past year we have demonstrated our Christian faith in action, by serving the community, by holding and supporting various activities and prayers, meetings, including the following:-

We thank God for the new technology "zoom". During this pandemic time zoom gathering was very helpful, we prayed for each other, comforted each other in the small meetings. We invited non-believers to our meetings and prayed for them.

During Covid 19 pandemic, all our meetings and services were held in "zoom". From 12 June 2021 fasting prayer was restarted at Oakridge Baptist church building, High Wycombe, for once a month. On December 05th we restarted our Sunday service at Highfield Road Baptist Church building, Dartford and on 12th December we restarted our Sunday service at Oakridge Baptist Church building, High Wycombe. We followed Government covid 19 guidelines, Baptist church guidelines on each service and meetings.

At Lewisham, Brownhill Road Baptist church informed us that they do not know when their refurbishment work will finish in their church building. Therefore, we did not do any of our meetings or Sunday services in the Lewisham church building during this financial year.

Church believers were very supportive to each other. Whenever a family was affected by corona virus, church members contact the family, cook food for the family and leave the food outside the affected family's door.

Zoom Mother's Day service: We invited non-Christians to the zoom Sunday service. We prayed for all the mothers and encouraged them to be safe and healthy during this pandemic time. Special sermon was preached on that day for mothers.

Zoom Palm Sunday service: Even though we could not do what we did in the church building, we used plants, children's drawing pictures and palm leaves to wave and sing in the zoom service. We did this, 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, for governments and countries.

Zoom Good Friday Service: We remembered the day Jesus died on the cross for our sins. We meditated on the words that 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.

Zoom youth and young adults' meetings: In the meetings we have discussion, 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.

Zoom ladies' and men's meetings: To build the ladies' and men's fellowship and friendship, church men and ladies had separate meeting groups on "zoom" every week. In these small meetings we discussed about Sunday sermons, world issues. We received Bible teachings from our leaders, and we prayed for each other. This helps the believers to love and care for each other, to be safe and strong during this pandemic time. In the meetings we talked about world pandemic issues and prayed for the countries and leaders of the world.

Zoom 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. Safeguarding co-ordinator spoke about the importance of safeguarding.

Zoom 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. We invited few Pastors from other countries to preach on that day and to pray for us. Christians from other countries joined our Anniversary celebration.

Church Picnic: On 14th August we arranged a church park picnic. Most of the church members came and non-Christians joined us. It was a beautiful day. Everyone brought tasty fresh cooked food from home. Everyone enjoyed. Church members were very happy to see each other after the pandemic lockdown. Children played games and young people played cricket. All had good fellowship on that day.

Orpington fruit and vegetable farm trip: In August, church families came together at this farm, plucked fruits and vegetables from the trees and plants. Children, elderly people, and youth all had good fellowship on that day. Non-Christian joined us. We had a car boot picnic on that day.

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 people in need during this pandemic time. Most of our church members sent shoe boxes through online. We sent them through 'Operation Christmas Child' by Samaritan Purse, UK

Christmas service: We celebrated Christmas at Highfield Road Baptist Church, Dartford. Sunday school teachers taught the children and gave practice to children to sing, play music and present skit about Christmas. Youth, ladies, and men sang songs, played music on Christmas day. We encouraged everyone to show their talents. Friends and families joined our Christmas service.

31st December watchnight service: Church members and non-Christians attended the service. Pastor blessed the Congregation and gave promise verse for the next year. Children and youth sang and played music. We started the New year with wishes, prayer and praising God.

Our church also undertook our regular activities on the phone. Such as contacting non-Christians on phone at hospitals and home, prayed and comforted people who were sick. Two non-Christians were admitted to the hospital in critical conditions. The families contacted us to pray for them. Church prayed and comforted those families. Both patients were healed and came out of the hospitals. They called us and thanked the church. Our congregation prayed in groups on the phone and in zoom for our Prime Minister and cabinet ministers, NHS, police, and all those who are working for the public during lockdown. Church prays for every issue of the world. Whenever the lockdown ceased the church leaders visited church member's 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 we started zoom meetings. Arranged two adults to be in each meeting. We ask parent's 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 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 £3,100, to £37,000, and expenditure decreased by £1,000, to £37,800. As a result the cash held by the charity decreased by £800, to £5,670, 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. We helped the churches in India and Sri Lanka to give out food parcels to people who are in poverty during this pandemic time. We claimed Gift aid from HMRC. This was helpful to the church finance.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £2,000 (which equates to about 3 weeks of unrestricted expenditure) 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 £5,670 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: 27 September 2022

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 2021 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: 28 September 2022

EL-BETHEL MINISTRY
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	<u>Unrestricted Funds</u>		Restricted Funds	Total 2021	Total 2020
		General Funds	Designated Funds			
		£	£	£	£	£
<i>Income receipts</i>						
Donations		28,766	-	-	28,766	29,100
Gift aid receipts		2,245	-	-	2,245	8,748
Government grants		5,993	-	-	5,993	2,268
Other		1	-	-	1	3
<i>Total receipts</i>		<u>37,006</u>	<u>-</u>	<u>-</u>	<u>37,006</u>	<u>40,120</u>
<i>Payments</i>						
Payments in relation to charitable activities undertaken directly	2	36,932	-	-	36,932	38,641
Grants paid in relation to charitable activities undertaken by others	3	873	-	-	873	160
<i>Total payments</i>		<u>37,805</u>	<u>-</u>	<u>-</u>	<u>37,805</u>	<u>38,801</u>
Net of receipts / (payments) before transfers		(799)	-	-	(799)	1,319
Transfers between funds		-	-	-	-	-
<i>Net movement in funds</i>		<u>(799)</u>	<u>-</u>	<u>-</u>	<u>(799)</u>	<u>1,319</u>
Cash funds as at last year end		6,470	-	-	6,470	5,151
<i>Cash funds at this year end</i>	A	<u>5,670</u>	<u>-</u>	<u>-</u>	<u>5,670</u>	<u>6,470</u>

The notes on page 8 form part of these accounts.

EL-BETHEL MINISTRY
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	<u>Unrestricted Funds</u>		Restricted funds	Total 2021	Total 2020
	General funds	Designated funds			
	£	£	£	£	£
A Cash funds					
Cash at bank with immediate access	5,670	-	-	5,670	6,470
	<u>5,670</u>	<u>-</u>	<u>-</u>	<u>5,670</u>	<u>6,470</u>
B Other monetary assets					
Gift aid due to charity	5,622	-	-	5,622	2,210
	<u>5,622</u>	<u>-</u>	<u>-</u>	<u>5,622</u>	<u>2,210</u>
C Liabilities					
Falling due within one year:					
Pension due	193	-	-	193	175
Fee for Independent Examination	780	-	-	780	1,560
	<u>973</u>	<u>-</u>	<u>-</u>	<u>973</u>	<u>1,735</u>
	<u>973</u>	<u>-</u>	<u>-</u>	<u>973</u>	<u>1,735</u>
D Assets retained for charity's own use				Value 2021	Value 2020
				£	£
Equipment				7,549	7,290
				<u>7,549</u>	<u>7,290</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 27 September 2022

The notes on page 8 form part of these accounts.

EL-BETHEL MINISTRY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021	Total 2020
		General funds	Designated funds			
		£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly						
Employment costs	Note 3	31,478	-	-	31,478	29,479
Pension contributions	Note 3	2,205	-	-	2,205	2,100
Rental expense		260	-	-	260	2,502
Travel		673	-	-	673	2,202
Equipment		-	-	-	-	924
Stationery, website and phone		738	-	-	738	693
Governance		850	-	-	850	120
Insurance		358	-	-	358	365
Work among the young		246	-	-	246	129
Evangelical Alliance		90	-	-	90	90
Other costs		35	-	-	35	38
		<u>36,932</u>	<u>-</u>	<u>-</u>	<u>36,932</u>	<u>38,641</u>

3 Grants and gifts paid to others

Organisations	873	-	-	873	160
Individuals	-	-	-	-	-
	<u>873</u>	<u>-</u>	<u>-</u>	<u>873</u>	<u>160</u>

4 Transactions with related parties

Pastor Rajkumar served as a church leader and was paid £24,000 [2020: £24,000] for serving in that capacity, not for serving as a trustee. His spouse was paid £7,750 [2020: £6,000] for serving the church; these payments are permitted by the charity's governing document.

In addition, included in the travel expenditure totalling £673 [2020: £2,202] 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.