

El-Bethel Ministry

Report and Accounts

Year ended 31 December 2022

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 2022

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 2022

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 December 2022.

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.

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:-

After the lockdown in 2021 we started our Sunday service on 05th December 2021 at Highfield Road Baptist Church building, Dartford and on 12th December 2021 we restarted our Sunday service at Oakridge Baptist Church building, High Wycombe. We couldn't start our Sunday service at Brownhill Baptist church, due to their building work. All believers of Catford joined the service in Dartford, till we found the new place of worship near Catford.

Further to our meeting with the Pastor and deacons of Brownhill Road Baptist Church, Catford on April 2022, we were advised that the church monthly rent fee will be increased more than what we were paying before. Also, their newer rules made us consider whether to hire their hall further for our Sunday services. They told us that we could start our Sunday service from June 2022. We were not financially stabilised just after the lockdown, therefore after 19 years of doing our worship at the Brownhill building, sadly we left.

New Year services: We celebrated the New Year service in High Wycombe, after the church service we arranged lunch in a church believer's house. Non-Christians joined our New Year's lunch. Pastor prayed for them and blessed them. We thanked God for giving us this New year where the talk of covid was fading away and God keeping us safe during the difficult time, even though two of our elderly mothers died during covid time. Some of us were still wearing the masks to protect ourselves.

Mother's Day service: In Dartford and High Wycombe, we invited non-Christians to the Sunday service. Special sermon was preached on that day for mothers. Flowers were given by the children to all the mothers who attended service on that day. We honoured all the mothers by asking all of them to come to the front and all clapped for them remembering their great work in the family, church, in the society.

Palm Sunday: In Dartford, our Sunday school children marched around the congregation inside the church with singing, holding banners, leaves and playing musical instruments. 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.

Good Friday Service: In Dartford and High Wycombe, we invited people from the community to attend the service, sharing the importance of Jesus' crucifixion. We gave vegetarian meals to all those who attended the service on that day in Dartford. During that Holy week, each day we had prayers on zoom, 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, praying for each other, music and singing, bible teaching. We followed the zoom safeguarding rules.

Zoom ladies' meetings: To build the ladies' fellowship and friendship, church ladies had meeting groups on zoom every week. In these small meetings we discussed about Sunday sermons, world issues. We prayed for world problems. We received Bible teachings from our leaders, and we prayed for each other. This helps the believers to love and care for each other. We invited non-Christians to these meetings. We prayed for them.

Helping churches in Sri Lanka: In July 2022 during the financial crisis in Sri Lanka, we heard that churches and believers were struggling financially, even some people not getting a single meal per day. As a church we wanted help those people. We sent £500 to the church in Sri Lanka called Zion Church in Jaffna. Zion Church helped other churches in Sri Lanka and people who were struggling. They emailed us all the receipts and expenses that was spent from £500.

Church Park picnic: The Church organised a park picnic in Beckenham place park. Non-believers from the community joined us. All enjoyed the fellowship, and tasty home cooked food. Games for the children, and adults, were arranged by the church. We had good fellowship with each other.

Safeguarding awareness: In Dartford and High Wycombe, we held a special Sunday service about safeguarding awareness. We showed videos about safeguarding in the church. Our children shared drawings, prayers, singing and speeches to highlight this issue to the congregation. Safeguarding co-ordinator spoke about the importance of safeguarding.

New meetings in Lewisham: In May 2022 we started a new weekday meeting at the Irish community hall in Lewisham for the people who live in Lewisham. Our ladies were encouraged to lead the most part of the meetings. During the children's holiday we did youth meetings and practices for the church anniversary in the hall. After our Christmas break and winter, we could not restart the meeting again in the hall. We are already paying rent in three places, but in the future if we need to we will hire the hall for our meetings.

Starting new Sunday service in Downham, Bromley: We found a new place for our Sunday service for Catford believers. We printed invitations and gave it to everyone in Downham, Catford, Lewisham areas.

We started our new Sunday service on the 7th of August at Bromley and Downham youth centre. This place is closer to Catford, Bromley and Lewisham and some of Greenwich borough area and unites all the Tamil community who are living in this area.

Anniversary Service: We celebrated our 22nd anniversary service in the new worship place Bromley and Downham youth centre in Downham. We gave invitations to people who live in Downham. New people attended the anniversary service. It was a combined service. Children, teens, and adults showed their talents through singing, skit, and playing music.

Shoebox collection for operation Christmas child: We teach our Sunday school children how to give and help people in need. Our children gave around 30 shoeboxes of Christmas presents for children in need. We sent them through operation Christmas child Samaritans purse, UK. Also, we encouraged the congregation to send shoeboxes through online or drop shoeboxes at the collection point.

Giving out Christmas cards with blessing words and gift vouchers to people we do not know: our teens select a few people on the high street and gave Christmas cards with gift vouchers and blessing words in it. Adults were supervising the teens. They also put a few cards with blessing words under some car wipers. This helps them to learn to love the neighbours as Jesus taught.

Carol services: We celebrated our carol service at Bromley and Downham youth centre, and the Christmas combined service in Dartford. These services give a good opportunity to our Sunday school children and adults to show their talents by playing musical instruments, singing and acting. We had invited non-Christians to these services.

Christmas service: We celebrated Christmas at Highfield Road Baptist Church, Dartford. Sunday school teachers taught the children and helped with practice for the 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 a 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, such as contacting non-Christians on the phone at hospitals and home, praying and comforting people who were sick.

We claimed £6,445 Gift aid from HMRC. This was helpful to the church finance.

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

Financial review

During the year income increased by £9,260, to £46,270, and expenditure increased by £9,590, to £47,400. As a result the cash held by the charity decreased by £1,130, to £4,540, of which £4,530 is unrestricted and can be used for any charitable purpose.

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 2 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 £4,530 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: 16 October 2023

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 2022 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: 19 October 2023

EL-BETHEL MINISTRY
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	<u>Unrestricted Funds</u>		Restricted Funds	Total 2022	Total 2021
		General Funds	Designated Funds			
		£	£	£	£	£
Income receipts						
Donations		39,183	-	510	39,693	28,766
Gift aid receipts		6,445	-	-	6,445	2,245
Government grants		-	-	-	-	5,993
Other		130	-	-	130	1
Total receipts		45,758	-	510	46,268	37,006
Payments						
Payments in relation to charitable activities undertaken directly	2	46,835	-	-	46,835	36,932
Grants paid in relation to charitable activities undertaken by others	3	60	-	500	560	873
Total payments		46,895	-	500	47,395	37,805
Net of receipts / (payments) before transfers		(1,137)	-	10	(1,127)	(799)
Transfers between funds	5	-	-	-	-	-
Net movement in funds		(1,137)	-	10	(1,127)	(799)
Cash funds as at last year end		5,670	-	-	5,670	6,470
Cash funds at this year end	A	4,533	-	10	4,543	5,670

The notes on page 8 form part of these accounts.

EL-BETHEL MINISTRY
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	<u>Unrestricted Funds</u>		Restricted funds	Total 2022	Total 2021
	General funds	Designated funds			
	£	£	£	£	£
A Cash funds					
Cash at bank with immediate access	4,533	-	10	4,543	5,670
	<u>4,533</u>	<u>-</u>	<u>10</u>	<u>4,543</u>	<u>5,670</u>
B Other monetary assets					
Gift aid due to charity	3,025	-	-	3,025	5,622
	<u>3,025</u>	<u>-</u>	<u>-</u>	<u>3,025</u>	<u>5,622</u>
C Liabilities					
Falling due within one year:					
Pension due	193	-	-	193	193
Fee for Independent Examination	780	-	-	780	780
	<u>973</u>	<u>-</u>	<u>-</u>	<u>973</u>	<u>973</u>
D Assets retained for charity's own use				Value 2022	Value 2021
				£	£
Equipment				8,803	7,549
				<u>8,803</u>	<u>7,549</u>

The trustees have used insurance values for contents and equipment 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 16 October 2023

The notes on page 8 form part of these accounts.

EL-BETHEL MINISTRY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022 £	Total 2021 £
		General funds £	Designated funds £			
		£	£			
2 Payments in relation to charitable activities undertaken directly						
Employment costs	Note 3	32,231	-	-	32,231	31,478
Pension contributions	Note 3	2,310	-	-	2,310	2,205
Rental expense		4,217	-	-	4,217	260
Travel		4,925	-	-	4,925	673
Stationery, website and phone		951	-	-	951	738
Governance		1,274	-	-	1,274	850
Insurance		383	-	-	383	358
Safeguarding and data protection		205	-	-	205	281
Evangelical Alliance		90	-	-	90	90
Other costs		250	-	-	250	-
		<u>46,835</u>	<u>-</u>	<u>-</u>	<u>46,835</u>	<u>36,932</u>

3 Grants and gifts paid to others

Organisations	60	-	500	560	873
	<u>60</u>	<u>-</u>	<u>500</u>	<u>560</u>	<u>873</u>

4 Transactions with related parties

Pastor Rajkumar served as a church leader and was paid £24,000 [2021: £24,000] for serving in that capacity, not for serving as a trustee. His spouse was paid £9,000 [2021: £7,750] for serving the church; these payments are permitted by the charity's governing document.

In addition, included in the travel expenditure totalling £4,925 [2021: £673] 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.

5 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	5,670	45,758	(46,895)		4,533
	<u>5,670</u>	<u>45,758</u>	<u>(46,895)</u>	<u>-</u>	<u>4,533</u>
Restricted funds					
Special offering	-	510	(500)	-	10
	<u>-</u>	<u>510</u>	<u>(500)</u>	<u>-</u>	<u>10</u>
Total funds	<u>5,670</u>	<u>46,268</u>	<u>(47,395)</u>	<u>-</u>	<u>4,543</u>

The Special offering relates to a collection for the Zion Church in Jaffna, Sri Lanka.