

El-Bethel Ministry

Report and Accounts

Year ended 31 December 2023

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 2023

| | |
|--|---|
| 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 2023

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, prayers and meetings, including the following:-

2023 New Year services: We celebrated the New Year service in High Wycombe and after the church service we arranged a lunch in the church. Non-Christians joined our New Year's lunch. Pastor prayed for them and blessed them.

Mother's Day service: (In March) even though our Pastor and our church leader were on holiday, the church members followed the instructions, and each did their duty well. Mothers sang a special song. Children gave flowers to each mother. Our church leader gave a special message to the congregation on zoom. We gave short eats and tea to all people who attended the service.

Palm Sunday: (In April) at Downham, our Sunday school children marched around the congregation inside the church singing, holding banners, plant leaves and branches, and playing musical instruments. The whole congregation marched with the children, and all went out of the building and stood in front of the building. We sang and prayed with the children. We did this to remember Jesus' entrance to Jerusalem by riding on a donkey and people welcomed Him by waving palm leaves and laying the leaves on the ground. On this day, our children prayed for people in need around the world, also for governments and for the countries which are affected by natural disasters, and Christian persecution.

Good Friday Service: (In April) at Dartford we invited people from the community to attend the service to teach them the love of Jesus and the importance of Jesus' crucifixion. We gave vegetarian meals to all those who attended the service on that day. During that Holy week, each day we had prayers on zoom, and we encouraged the ladies and men and young people to sing, pray and to share the word of God from the Bible about the death of Jesus.

King Charles' coronation weekend: On May 7th after the Sunday service in Downham, we came out of the building, put a table on the road in front of the building. We had food and tea on the table, small UK flags on the table. Everyone waved the UK flag sang and prayed for the king and his family. We invited the people on the street to take food and drinks from the table. We also gave sweets to children who walked on the road.

Zoom youth and young adults' meetings: In these regular meetings we had discussions, also connect our daily life with the bible, share youth related issues and pray for each other, play music and sing, and the church leaders teach the bible. We followed the zoom safeguarding rules.

Zoom ladies' meetings: We have ladies' meetings every week on zoom and sometimes in the believer's house. In these small meetings we discussed about Sunday sermons and world issues and pray for them. Our leaders teach us the Bible, and we pray for each other. This helps the believers to love and care for each other. We invited non-Christians to these meetings and prayed for their needs. We also prayed for few people who were in the hospital with critical illness in different European countries. They were all witnessed by their relatives that they were all healed and discharged from their hospitals.

Church Park picnic: (In August) The Church organised a picnic in Greenwich Park. Non-believers from the community joined us. All enjoyed the fellowship, there was tasty home cooked food, games for the children and adults. We had a good fellowship with each other.

Church barbeque and taking the love of Jesus to the community: (In August) on this Saturday morning groups of church people went to Catford town centre, Lewisham town centre and on Downham streets taking the good news to people in these areas, talking to people on the street and praying for them. We arranged a barbeque in one of our believer's houses in the same afternoon. We enjoyed the food, and prayed, sang songs, and had good fellowship with each other.

On a Saturday of this same month, the same event happened in High Wycombe, believers in High Wycombe met people at High Wycombe shopping centre. Church men spoke to people and prayed for their needs. At the end all had fellowship lunch at one of our believer's houses.

Anniversary Service: (In September) we celebrated our 23rd church anniversary service in 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, youth, and adults showed their talents through singing, skit, playing music. We gave lunch to everyone who attended our service. It was a wonderful celebration. New people enjoyed our service.

Safeguarding awareness: (In October) In Downham 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.

Shoebbox collection for operation Christmas child: (In November) we teach our Sunday school children how to give and help people in need. Our children gave around thirty shoe boxes Christmas presents for children in need. We sent them through operation Christmas child-Samaritan purse, UK. Also, we encouraged the congregation to send shoeboxes through online. We dropped the shoe boxes at one of the collection point.

Baptism service: (In December) At Dartford, there was a baptism service. A new person joined in our church. This person wanted to be baptised so they asked the Pastor. Pastor taught them about baptism through bible studies and gave baptism, and they became a active member of our church.

Carol services: (In December) We celebrated our carol service at High Wycombe. Believers from Downham and Dartford all took part in the carol service. We arranged a coach for everyone. These services give a good opportunity to our Sunday school children and adults to show their talents by playing musical instruments, singing, and taking part in the skit. We had invited non-Christians to these services. We gave dinner to everyone who attended the service.

Christmas service: (In December) We celebrated Christmas at Highfield Road Baptist Church, Dartford. Sunday school teachers 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. We gave Christmas lunch to everyone. We also arranged secret Christmas presents according to their age groups. This showed the love of church members towards each other.

31st December watchnight service: Church members and non-Christians and other church members attended our worship service at Dartford. Pastor blessed the congregation and gave promise verse for the next year. Children and youth sang and played music. We started the New year by children who came in the front holding balloons and party crackers, with prayer, and praising God.

Our church also undertook our regular activities, such as contacting non-Christians by phone at hospital and home, also visiting people, praying and comforting people who were sick. Friends and relatives of church members from other countries were also healed and blessed by our prayers. Also Sunday services in High Wycombe-Bucks., Dartford-Kent, Downham-London with children's Sunday school happened every Sunday. All the teachers are holding DBS certificates.

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 £929, to £47,197, and expenditure increased by £1,492, to £48,887. As a result the cash held by the charity decreased by £1,690, to £2,853, of which £2,700 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 £2,700 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:


M.Rajkumar (Oct 15, 2024 08:55 GMT+1)
Pastor Rajkumar
Date: Oct 15, 2024

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 2023 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.

J. Young
J. Young (Oct 21, 2024 09:12 GMT+1)

Jaimée Young

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Oct 21, 2024

EL-BETHEL MINISTRY
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

| | Notes | <u>Unrestricted Funds</u> | | Restricted Funds | Total 2023 | Total 2022 |
|---|-------|---------------------------|------------------|------------------|----------------|----------------|
| | | General Funds | Designated Funds | | | |
| | | £ | £ | £ | £ | £ |
| <i>Income receipts</i> | | | | | | |
| Donations | | 42,775 | - | 245 | 43,020 | 39,693 |
| Gift aid receipts | | 4,033 | - | - | 4,033 | 6,445 |
| Other | | 144 | - | - | 144 | 130 |
| <i>Total receipts</i> | | <u>46,952</u> | <u>-</u> | <u>245</u> | <u>47,197</u> | <u>46,268</u> |
| <i>Payments</i> | | | | | | |
| Payments in relation to charitable activities undertaken directly | 2 | 48,724 | - | 103 | 48,827 | 46,835 |
| Grants paid in relation to charitable activities undertaken by others | 3 | 60 | - | - | 60 | 560 |
| <i>Total payments</i> | | <u>48,784</u> | <u>-</u> | <u>103</u> | <u>48,887</u> | <u>47,395</u> |
| Net of receipts / (payments) before transfers | | (1,832) | - | 142 | (1,690) | (1,127) |
| Transfers between funds | 5 | (1) | - | 1 | - | - |
| Net movement in funds | | <u>(1,833)</u> | <u>-</u> | <u>143</u> | <u>(1,690)</u> | <u>(1,127)</u> |
| Cash funds as at last year end | | 4,533 | - | 10 | 4,543 | 5,670 |
| Cash funds at this year end | A | <u>2,700</u> | <u>-</u> | <u>153</u> | <u>2,853</u> | <u>4,543</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 2023

| | <u>Unrestricted Funds</u> | | | Total | Total |
|--|---------------------------|------------------|------------------|--------------|--------------|
| | General funds | Designated funds | Restricted funds | 2023 | 2022 |
| | £ | £ | £ | £ | £ |
| A Cash funds | | | | | |
| Cash at bank with immediate access | 2,701 | - | 153 | 2,854 | 4,543 |
| | <u>2,701</u> | <u>-</u> | <u>153</u> | <u>2,854</u> | <u>4,543</u> |
| B Other monetary assets | | | | | |
| Gift aid due to charity | 2,856 | - | - | 2,856 | 3,025 |
| | <u>2,856</u> | <u>-</u> | <u>-</u> | <u>2,856</u> | <u>3,025</u> |
| C Liabilities | | | | | |
| Falling due within one year: | | | | | |
| Pension due | 207 | - | - | 207 | 193 |
| Fee for Independent Examination | 804 | - | - | 804 | 780 |
| | <u>1,011</u> | <u>-</u> | <u>-</u> | <u>1,011</u> | <u>973</u> |
| D Assets retained for charity's own use | | | | Value | Value |
| | | | | 2023 | 2022 |
| | | | | £ | £ |
| Equipment | | | | 8,803 | 8,803 |
| | | | | <u>8,803</u> | <u>8,803</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 M. Rajkumar
M.Rajkumar (Oct 15, 2024 08:55 GMT+1)
Pastor Rajkumar

date Oct 15, 2024

The notes on page 8 form part of these accounts.

EL-BETHEL MINISTRY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023 £ | Total 2022 £ |
|--|--------|---------------------------|-----------------------|-----------------------|--------------------|--------------------|
| | | General funds £ | Designated funds £ | | | |
| | | | | | | |
| 2 Payments in relation to charitable activities undertaken directly | | | | | | |
| Employment costs | Note 4 | 33,458 | - | - | 33,458 | 32,231 |
| Pension contributions | Note 4 | 2,352 | - | - | 2,352 | 2,310 |
| Rental expense | | 4,213 | - | - | 4,213 | 4,217 |
| Travel | Note 4 | 4,041 | - | - | 4,041 | 4,925 |
| Ministry costs and administration | | 3,326 | - | 92 | 3,417 | 1,041 |
| Governance | | 494 | - | - | 494 | 1,274 |
| Insurance | | 391 | - | - | 391 | 383 |
| Safeguarding and data protection | | 205 | - | - | 205 | 205 |
| Other costs | | 246 | - | 11 | 257 | 250 |
| | | <u>48,724</u> | <u>-</u> | <u>103</u> | <u>48,827</u> | <u>46,835</u> |

3 Grants and gifts paid to others

| | | | | | |
|------------------------|-----------|----------|----------|-----------|------------|
| Organisations < £1,000 | 60 | - | - | 60 | 560 |
| | <u>60</u> | <u>-</u> | <u>-</u> | <u>60</u> | <u>560</u> |

4 Transactions with related parties

Pastor Rajkumar served as a church leader and was paid £16,500 [2022: £24,000] for serving in that capacity, not for serving as a trustee. His spouse was paid £17,700 [2022: £9,000] for serving the church; these payments are permitted by the charity's governing document.

In addition, included in the travel expenditure totalling £4,041 [2022: £4,925] is provision of travel for Pastor Rajkumar, 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 | 4,533 | 46,952 | (48,784) | (1) | 2,700 |
| | <u>4,533</u> | <u>46,952</u> | <u>(48,784)</u> | <u>(1)</u> | <u>2,700</u> |
| Restricted funds | | | | | |
| Special offering | 10 | 100 | (103) | 1 | 8 |
| Building fund | - | 145 | - | - | 145 |
| | <u>10</u> | <u>245</u> | <u>(103)</u> | <u>1</u> | <u>153</u> |
| Total funds | <u>4,543</u> | <u>47,197</u> | <u>(48,887)</u> | <u>-</u> | <u>2,853</u> |

The Special offering in 2023 relates to funds given for use in the Sunday School.

A new Building Fund has been set up this year.