

Bethel International Revival Church

England & Wales · Charity number 1130950

Details

Other names BETHEL MISSIONARY CHURCH UK

Status Registered

Legal form Charitable company

Company number [06742022](#)

Registered 2009-08-04

Register [View on the Charity Commission register](#)

Contact

Address 75 Roebuck Road
Chessington
KT9 1JZ

Phone 07888836144

Website bethelministries.org.uk

Activities

Objects: THE OBJECTS OF THE CHURCH ARE, FOR THE BENEFIT OF THE PUBLIC:-TO ADVANCE THE CHRISTIAN FAITH [IN ACCORDANCE WITH THE STATEMENTS OF BELIEF APPEARING IN THE SCHEDULE], IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; AND THE TRUSTEES MUST USE THE INCOME AND MAY USE THE CAPITAL OF THE CHURCH IN PROMOTING THE OBJECTS.

Activities: Bethel International Revival Church is based in Mitcham, Surrey. Our Services are held in the Parish Church Mitcham. We are mainly trying to reach the Sri Lankan Community through the Gospel. . The church is growing and we are specially focusing on the youth ministry. The youth in our Church are involved in ministries.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** THE UNITED KINGDOM OR THE WORLD
- Sri Lanka
- Manchester City
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£81,143	£76,754	-	-
2023-11-30	£75,442	£77,721	-	-
2022-11-30	£71,023	£85,741	-	-
2021-11-30	£63,539	£62,669	-	-
2020-11-30	£85,477	£69,483	-	-

Trustees

Name	Role	Appointed
PASTOR PIRABAKARAN KARUNAKARAN		2016-12-01
Pirasanya Suyanthan		2025-01-01
Suganthini Pirabakaran		
Thiyakes Ramalingam		

Bethel International Revival Church

England & Wales - Charity number 1130950

Accounts

BIRC

Annual

Report

DEC 2023- NOV 2024

"I will confirm my covenant between me and you and will greatly increase your numbers" Genesis 17:2

Bethel International Revival Church UK

Pastor Titus Pirabakaran
Senior Pastor

75 Roebuck Road
Chessington, KT9 1JZ

bethel-mc@hotmail.co.uk

Table of Contents

Contents

Administrative Information	1
Annual 2024 Summary	2
Financial Review & Reserves Policy	7
Ministries Overview	8
Sunday School – Kingdom Kids	11
Youth Ministry	13
Time 2 Build	14
Responsibilities of directors under company Law	15
Contact Information	16
Independent Examiner's Report	17
Statement of Financial Activities	18
Balance Sheet	19
Notes to the Accounts	20
Detailed Statement of Financial Activities With Comparatives	27

BIRC Annual 2023/2024 Summary

Administrative Information

Bethel Missionary Church UK (main branch) is situated on Church Road, Mitcham. It is within the Building of Mitcham Parish Church.

Correspondence Address: 75 Roebuck Road, Chessington, KT9 1JZ.

Directors/Trustees:

- Mr Pirabakaran Karunakaran
- Mrs Suganthini Pirabakaran
- Mr Thiakeswaran Ramalingam
- Miss Marilyn Pirabakaran
- Mr Arulsuthan Balasundaram (Resigned 31 Dec 2025)
- Mrs Pooma Arulsuthan (Resigned 31 Dec 2025)
- Pirasanya Suyanthan (Appointed 1 Jan 2025)

Key Staff: Mr Pirabakaran Karunakaran (Senior Pastor)

Company Registration no: 6742022

Charity Registration no: 1130950

“Governing instrument: Memorandum and Articles of Association dated 14 December 2008”

Independent Examiner: Stewardship, 1 Lamb’s Passage, London EC1Y 8AB

Bankers: Lloyds

Aims and Purposes

The aim of Bethel International Revival Church (“the Charity”) is to advance the Christian faith in accordance with the teachings of the Holy Bible and the gospel of Jesus Christ. This is fulfilled through public worship, prayer, biblical teaching, discipleship, and pastoral care delivered by the Senior Pastor, trustees, leaders, and members of the Church.

The Charity’s mission is to equip individuals with a sound understanding of the Word of God, supporting their spiritual growth and encouraging the practical outworking of the Christian faith through service, compassion, and outreach. The Charity seeks to demonstrate the love of Jesus Christ through community engagement, charitable activities, and support for individuals and families both within the United Kingdom and internationally, including Sri Lanka.

In furtherance of these purposes, the Charity provides regular worship services, teaching programmes, youth and children’s ministry, pastoral support, and community outreach initiatives, promoting spiritual, moral, and social well-being for the public benefit.

Structure, Governance and Management

Bethel International Revival Church is governed by its Board of Trustees, who are responsible for the overall governance, strategic direction, and financial stewardship of the Charity, in accordance with its governing document and relevant charity and company law.

The trustees meet regularly to set policies, review activities, monitor performance, and ensure that the Charity operates effectively and in furtherance of its charitable purposes. Trustees are also responsible for ensuring compliance with legal and regulatory requirements, including those of the Charity Commission and Companies House.

Responsibility for the day-to-day management and operation of the Charity has been delegated by the trustees to the Senior Pastor, supported by the leadership team. The Senior Pastor and leadership team are accountable to the trustees and provide regular updates on ministry activities, operations, safeguarding, and financial matters.

New trustees are recruited and appointed by the existing trustees through a formal process and are approved by a majority vote of the Board. Trustees are selected based on their

commitment to the Charity's Christian purposes and their ability to contribute appropriate skills, experience, and leadership to support effective governance.

Recruitment and Appointment of Trustees and Volunteers

The Charity regularly reviews the skills, experience, and capacity of its trustees, leaders, and volunteers to ensure effective governance and delivery of its charitable activities. This review takes place during leadership and trustee meetings throughout the year.

Where gaps or new requirements are identified, suitable candidates are prayerfully considered and assessed through a structured process that may include mentoring, discussions, and interviews. The trustees ensure that appointments are made fairly, transparently, and in the best interests of the Charity.

Trustees and volunteers are selected based on their Christian commitment, integrity, suitability for the role, and ability to support the Charity's mission and governance responsibilities.

Appropriate induction and ongoing support are provided to enable trustees and volunteers to carry out their roles effectively

Risk Management

The trustees recognise their responsibility to identify, review, and manage risks that may affect the Charity, including operational, financial, safeguarding, legal, and reputational risks.

The trustees review the Charity's activities regularly and have established appropriate systems and controls to mitigate identified risks. These include financial controls, safeguarding policies, governance procedures, and regular monitoring of activities and operations.

The trustees remain committed to ensuring that the Charity operates responsibly, transparently, and in accordance with its governing document, legal obligations, and Christian values.

Operating Highlights

United Kingdom

Operating Highlights

During the reporting period, Bethel International Revival Church continued to advance its charitable purposes through worship services, discipleship programmes, outreach initiatives, and community engagement activities.

Regular Worship Services

Weekly Sunday worship services continued across the Charity's four branches in the United Kingdom. Attendance and participation have steadily increased, reflecting continued spiritual growth and engagement within the congregation and the wider community. These services provide opportunities for public worship, biblical teaching, prayer, and pastoral support.

Community Outreach - Homeless Ministry

The Charity's youth-led homeless outreach programme continued to serve individuals experiencing homelessness across London. Through the distribution of essential supplies, prayer, and compassionate engagement, this initiative provided both practical assistance and emotional and spiritual support, contributing positively to vulnerable members of the community.

Sunday School Curriculum Development

A structured Sunday School curriculum was developed and implemented across all branches to support the spiritual education and development of children and young people. This curriculum ensures consistent biblical teaching and age-appropriate discipleship, supporting the Charity's commitment to nurturing faith in younger generations.

Baptism Preparation Programme

Online baptism preparation classes were successfully delivered to individuals seeking to publicly affirm their Christian faith. Participants completed the programme and are prepared for baptism, scheduled for April 2025. These classes provide theological teaching, spiritual guidance, and pastoral preparation.

Digital Media and Online Ministry

The Charity continued to expand its digital outreach through its YouTube media ministry, producing and sharing worship song covers and Christian content. This initiative supports the

Charity's aim of advancing the Christian faith by reaching wider audiences beyond physical church gatherings.

Community Engagement - Football Tournament

The Charity organised its first inter-church football tournament, bringing together participants from 16 churches at Northolt. This event fostered fellowship, unity, and community engagement among churches, while promoting positive social interaction, wellbeing, and relationship-building.

Church Anniversary Celebration

The Charity held its church anniversary service, welcoming guest pastors and ministers from other countries. This event strengthened international ministry relationships, encouraged spiritual growth, and provided opportunities for shared worship, teaching, and fellowship.

Sri-Lanka

The Charity continued its international outreach activities in Sri Lanka in furtherance of its charitable objective to advance the Christian faith and provide charitable support to communities in need. The outreach mission in Sri Lanka has continued to develop, with regular oversight and financial support provided by the trustees.

During the reporting period, the Charity provided the following support on a monthly and periodic basis:

- **Support for Compassion Ministry:** Financial assistance was provided to compassion ministries operating within three partner churches in Sri Lanka. These ministries support vulnerable individuals and families through pastoral care, community outreach, and practical assistance.
- **Support for Children's Orphanage:** The Charity provided Christmas gifts and support to children living in an orphanage, contributing to their wellbeing and demonstrating Christian compassion and care for disadvantaged children.
- **Pastoral Support:** Ongoing financial support was provided to three pastors serving in Sri Lanka. This support enables them to continue their ministry, provide pastoral care, conduct worship services, and serve their local communities.

The trustees monitor overseas activities to ensure that funds are used in accordance with the Charity's objectives and that appropriate accountability and stewardship arrangements are in place.

Financial Review & Reserves Policy

Financial Review

Income increased by £3,422 to £81,143, which was mainly due to an increase in donation income. Expenditure decreased by £1,733 to £76,754. As a result, the charity has reported a surplus this year of £4,389 (2023: £766 deficit) and the charity's net assets have increased by the same amount to £51,565. Net assets include cash of £36,010, of which £25,598 is unrestricted.

Reserves Policy

The Board of Directors have established a policy whereby free reserves held by the charity should be maintained at between 2 and 6 months of normal committed church expenditure. At the end of November 2024, that would indicate £15,000 to £45,000 of reserves. At the year-end, the charity held unrestricted cash of £25,598 and the charity is complying with its reserves policy

UK Ministries Overview



Bethel International Revival Church (BIRC) has continued to advance its charitable objective of promoting the Christian faith throughout the United Kingdom. The Charity has maintained regular public worship services, prayer meetings, Bible studies, preaching, and teaching across its four UK branches located in Mitcham, Northolt, Manchester, and Liverpool.

The planning and oversight of ministry activities are carried out under the leadership of the Senior Pastor, Pastor K. Pirabakaran, with support from the trustees and leadership team. In planning and delivering its activities, the trustees have had due regard to the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance relating to charities established for the advancement of religion.

The Charity seeks to enable individuals from diverse backgrounds to practise and live out their Christian faith and contribute positively to society. This is achieved through the provision of:

- Regular public worship services and prayer meetings open to all
 - Biblical teaching and structured Bible study programmes
 - Opportunities for spiritual development and discipleship
 - Encouragement and support for young people to become responsible, positive contributors to their communities
 - Evangelism and community outreach activities
 - Mission and charitable outreach work both within the United Kingdom and overseas
- Through these activities, the Charity promotes spiritual, moral, and social wellbeing for the public benefit.

Public Worship Services

The Charity holds weekly Sunday worship services across its four UK branches. These services include prayer, scripture reading, worship, preaching, and pastoral ministry, providing opportunities for public participation in Christian worship and fellowship.

Services are currently held at the following locations:

1. **Northolt BIRC** – Tamil-language service

2. **Mitcham BIRC** – Tamil and Sinhala-language service, with occasional English translation
 3. **Manchester BIRC** – Tamil-language service
 4. **Liverpool BIRC** – Tamil-language service
- These services are open to members of the public and support the Charity's aim of advancing the Christian faith while fostering inclusive community engagement.

Ministry and Volunteer Activities

The Charity operates a range of ministries and volunteer-led initiatives that support its charitable objectives and community engagement. In total, BIRC operates 23 supporting ministries that contribute to the life of the Church and its outreach work.

Key ministries include:

- **Sunday School Ministry**, providing structured Christian teaching and pastoral support for children and young people
- **BIRC Youth Ministry**, supporting youth development, mentorship, and community engagement
- **BIRC Media Ministry**, using digital platforms and social media to share Christian teachings, worship content, and outreach materials
- **BIRC Catering Ministry**, providing hospitality and catering services during church and community events

In addition, the Charity supported another church in conducting a worship concert by providing technical sound support and choir participation, strengthening fellowship and collaboration between Christian organisations.

Church Anniversary Celebration

During 2024, the Charity successfully celebrated its 19th anniversary, bringing together members from all UK branches. This event provided an opportunity for collective worship, thanksgiving, fellowship, and spiritual encouragement, strengthening unity within the Church community.



Leadership and Governance Meetings

The trustees and leadership team met regularly throughout the year to oversee the Charity's activities, ensure effective governance, and support the delivery of its charitable objectives.

Key areas reviewed and discussed included:

- The overall health, growth, and wellbeing of the Church community
- Expansion of evangelism and outreach activities
- Development of digital media and communications
- Financial oversight and stewardship of charitable resources
- Operational and logistical matters, including transport and facilities maintenance
- Planning and coordination of church services, programmes, and events
- Engagement with guest speakers and ministry partners

These meetings ensured that appropriate oversight, accountability, and strategic direction were maintained in line with the Charity's governing document and regulatory requirements.



Sunday School

Sunday School Ministry

The Sunday School Ministry forms an important part of the Charity's work in advancing the Christian faith and supporting the spiritual development of children and young people. The ministry is delivered by a dedicated team of volunteers who are committed to providing a safe, supportive, and nurturing environment for children.

The Sunday School supports children as valued members of the Church community, recognising their spiritual potential and encouraging their development in accordance with biblical teaching, including the teaching of Jesus Christ: *"Let the little children come to me, and do not hinder them, for the kingdom of heaven belongs to such as these"* (Matthew 19:14).

The ministry promotes positive behaviour through encouragement, guidance, and pastoral care, and adopts a restorative and supportive approach in addressing behavioural matters, reflecting Christian values of grace, respect, and reconciliation.

Purpose and Objectives

The Sunday School Ministry provides structured Christian education for children aged 4 to 14 years. Its objectives are to:

- Teach biblical principles and scripture through structured and age-appropriate lessons
- Encourage children to develop prayer, Bible reading, and personal faith practices
- Support the spiritual, moral, and personal development of children
- Deliver engaging, purposeful, and relevant learning experiences
- Enable children to apply Christian values and teachings in their daily lives
- Support children in developing a deeper understanding of the Christian faith and their relationship with God

These activities contribute to the Charity's objective of advancing the Christian faith and providing public benefit through education and pastoral support.

Curriculum and Safeguarding

During the reporting period, the Sunday School implemented *The Gospel Project* curriculum, a structured, Christ-centred Bible study programme designed to provide consistent and comprehensive biblical teaching for children.

All Sunday School teachers and volunteers are appropriately recruited and have undergone Disclosure and Barring Service (DBS) checks in accordance with safeguarding requirements. The Charity remains committed to maintaining appropriate safeguarding policies and procedures to ensure the safety and wellbeing of all children and young people participating in its activities.

Sunday School Activities and Events

Sunday School sessions were held regularly across the Charity's UK branches, including Manchester, Northolt, and Mitcham.

Key activities during the reporting period included:

- Structured teaching programmes delivered in topic cycles, with children given opportunities every five weeks to present and showcase their learning to the wider church community
- Participation in the Church's Christmas Carol Service, where children contributed through group performances, encouraging confidence, teamwork, and community involvement
- Participation in special services such as Mother's Day and Father's Day, where children prepared and delivered presentations and performances

These activities supported children's spiritual growth, encouraged active participation in church life, and strengthened their confidence and sense of belonging within the Church community.



BIRC Youth Ministry

Our Word: 1 Timothy 4:12

“Don’t let anyone think less of you because of you are young. Be an example to all believers in what you say, in the way you live, in your love, your faith and your purity”

Our Vision

To **equip** all with word of God, **reach** out to all with love of Jesus and **restore** lives in many nations.

Our Mission

5Ws: Welcome, Worship, Word, Warfare and Witness.

BIRC Youth Finance

BMC Youth ministry is self-funded, and no monies come from the main church account.

BIRC Youth Bible Study

We have launched our Youth Bible studies, which takes place online every week and once a month face to face. This continues to grow and many are showing leadership skills by leading many of the sessions.

Youth Careers Future Event

Our youth had a session whereby they could explore their future career aspirations.



TIME 2 BUILD

EZRA 1:1-11

God gave a vision on 24th June 2015 through his Word (EZRA 1:1-11) to build a Community Centre in the UK to reach out to the needs of families. This vision was shared with the public through the Peace and Power Concert.

Purpose of Community Centre e.g. as follows (not limited to):

1. Worship God
2. Hear the Word of God
3. Reach Out to Homeless • Build Shower Rooms & Eat-in Kitchen
4. Family Advice Centre for Widows
5. Career Advice for Prison Leavers
6. Support Centre for Cancer Patients

We continue to actively search for properties and remain committed to this objective; however, we have not yet identified a suitable building in Mitcham.

Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Karunakaran Pirabakaran
Karunakaran Pirabakaran (Feb 27, 2026 09:46:41 GMT)

Pirabakaran Karunakaran

Date: Feb 27, 2026

Contact Information

Pastor Titus Pirabakaran

Senior Pastor

bethel-mc@hotmail.co.uk

Mrs Suganthini Pirabakaran

Pastor

Arulsuthan Balasundaram

Pastor

BIRC Finance/
Administration

Mr Thiakeswaran Ramalingam

Assistant Pastor

Marilyn Pirabakaran

BIRC Administration

Pooma Arulsuthan

BIRC Administration

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
BETHEL INTERNATIONAL REVIVAL CHURCH LTD
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2024 on pages 18 to 27 following, which have been prepared on the basis of the accounting policies set out on pages 20 to 21.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Hannah Clack
Hannah Clack (Feb 27, 2026 11:57:15 GMT)

Hannah Clack
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Feb 27, 2026

BETHEL INTERNATIONAL REVIVAL CHURCH LTD
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 NOVEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations	3	69,887	8,414	78,301	75,442
Charitable activities	4	2,031	440	2,471	2,026
Investments	5	43	327	371	253
Total income and endowments		71,961	9,181	81,143	77,721
EXPENDITURE ON:					
Charitable activities	6	67,656	9,098	76,754	78,487
Total expenditure		67,656	9,098	76,754	78,487
Net income/(expenditure)		4,306	83	4,389	(766)
Transfers between funds	12	346	(346)	-	-
		4,651	(263)	4,389	(766)
Net movement in funds		4,651	(263)	4,389	(766)
Reconciliation of funds:					
Total funds brought forward		36,501	10,675	47,176	47,941
Total funds carried forward	12	41,153	10,412	51,565	47,176

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 20-26 form part of these accounts.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

BALANCE SHEET

AS AT 30 NOVEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	8	-	-	-	797
		-	-	-	797
CURRENT ASSETS					
Debtors	9	20,797	-	20,797	20,513
Cash at bank and in hand	10	25,598	10,412	36,010	32,041
		46,395	10,412	56,806	52,554
CREDITORS: Amounts falling due within one year	11	(5,242)	-	(5,242)	(6,175)
Net current assets / (liabilities)		41,153	10,412	51,565	46,379
Total assets less current liabilities		41,153	10,412	51,565	47,176
Net assets / (liabilities) excluding pension asset / (liability)		41,153	10,412	51,565	47,176
TOTAL NET ASSETS		41,153	10,412	51,565	47,176
FUND BALANCES					
Unrestricted Funds	12				
General funds		16,058	-	16,058	16,301
Designated funds		25,095	-	25,095	20,200
		41,153	-	41,153	36,501
Restricted Funds		-	10,412	10,412	10,675
		41,153	10,412	51,565	47,176

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2024 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Karunakaran Pirabakaran
Karunakaran Pirabakaran (Feb 27, 2026 09:46:41 GMT)

Pirabakaran Karunakaran - director and trustee

Date: **Feb 27, 2026**

Company number: 06742022

Charity number: 1130950

The notes on page 20-26 form part of these accounts.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from youth activities and merchandise sales.

Investment income represents income generated by the charity's cash at bank.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) 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. 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.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2024

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Fixtures, fittings and equipment	Over 3 to 7 years
Motor vehicles	Over 5 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

i) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations

	2024	2023
	£	£
Donations of cash and similar	70,502	63,490
Gift aid recoverable	7,799	11,952
	78,301	75,442

4 Income from charitable activities

	2024	2023
	£	£
Church activities including youth activities	2,471	2,026
	2,471	2,026

5 Investment income

	2024	2023
	£	£
Bank interest	371	253
	371	253

6 Charitable expenditure

	2024	2023
	£	£
a Costs incurred directly on specific activities		
Employment costs	33,681	33,512
Venue and office hire	20,785	20,100
Motor and travelling costs	2,586	4,939
Visiting speakers	1,545	1,700
Church activities	5,646	6,864
Video, sound and small equipment	1,279	-
	65,521	67,115
Grants payable (note 6c)	5,434	4,939
	70,955	72,054

BETHEL INTERNATIONAL REVIVAL CHURCH LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

b Costs incurred on support & administration

Governance costs		
Independent examiner's fee	2,160	2,100
	<u>2,160</u>	<u>2,100</u>
Communications	1,580	1,510
Administrative expenses	671	1,428
Legal and professional fees	591	597
Depreciation of tangible fixed assets	798	798
	<u>5,799</u>	<u>6,433</u>
Total expenditure	<u><u>76,754</u></u>	<u><u>78,487</u></u>

The fee payable to the independent examiner for preparing and examining the accounts was £2160 (2023: £2100); in addition the charity paid £591 (2023: £597) to Stewardship for payroll bureau services.

c Grants payable

	Institutions	Individuals	2024
	£	£	£
Grants for UK and overseas mission	-	5,314	5,314
Grants for the relief of poverty	-	-	-
Grants for other charitable purposes	120	-	120
	<u>120</u>	<u>5,314</u>	<u>5,434</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2023
	£	£	£
Grants for UK and overseas mission	210	13,254	13,464
Grants for the relief of poverty	-	3,078	3,078
Grants for other charitable purposes	120	-	120
	<u>330</u>	<u>16,332</u>	<u>16,662</u>

The charity's principal grants to institutions comprised:

	2024	2023
	£	£
Grants to institutions for less than £1,000 each	120	330
	<u>120</u>	<u>330</u>

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2024

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 1 (2023: 1). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Administrative Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2024 £
Trustees:				
Mr P Karunakaran	32,536		976	<u>33,512</u>
				<u>33,512</u>

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2023 £
Trustees:				
Mr P Karunakaran	32,536	-	976	<u>33,512</u>
				<u>33,512</u>

Mr P Karunakaran served as church leader and received the above payment for serving in that capacity, not for serving as a trustee; this payment is permitted by the charity's governing document.

8 Tangible fixed assets

	Fixtures, fittings and equipment £	Vehicles £	Total 2024 £
Cost			
At 1 December 2023	9,621	1,500	11,121
Additions			-
Gains / (losses) on revaluation			-
Disposals			-
At 30 November 2024	<u>9,621</u>	<u>1,500</u>	<u>11,121</u>
Accumulated depreciation			
At 1 December 2023	8,824	1,500	10,324
Charge for the year	797		797
Eliminated on disposal			-
At 30 November 2024	<u>9,621</u>	<u>1,500</u>	<u>11,121</u>
Net book value			
At 30 November 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2023	<u>797</u>	<u>-</u>	<u>797</u>

BETHEL INTERNATIONAL REVIVAL CHURCH LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

9 Debtors

	2024	2023
	£	£
Falling due within one year:		
Trade debtors		
Gift aid recoverable	18,797	20,513
Education Loan	300	
Prepayments and accrued income		
	19,097	20,513
Falling due after one year		
Education Loan	1,700	
	1,700	-
Total debtors	20,797	20,513

10 Cash at Bank and in Hand

	2024	2023
	£	£
Cash at bank with immediate access	36,010	32,041
	36,010	32,041

11 Creditors: liabilities falling due within one year

	2024	2023
	£	£
Other creditors	792	2,035
Accruals	4,450	4,140
	5,242	6,175

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Designated Funds</i>						
Events	100	5	-	1,290		1,395
Youth Ministry	418	0	-	20		438
Building Project	16,325	-	-	2,620		18,945
Emergency	3,105	88	-	(2,380)		813
Mission Support	252	-	-	3,252		3,504
	20,200	93	-	4,802	-	25,095
<i>General Unrestricted Funds</i>	16,301	71,868	(67,656)	(4,456)		16,057
Total Unrestricted Funds	36,501	71,961	(67,656)	346	-	41,152
<i>Restricted Funds</i>						
Overseas Mission Support	1,987	4,811	(5,314)	-		1,484
Building Project	6,337	805	-	-		7,143
Hardship	585	676	(1,262)	-		-
Youth Ministry	623	2,031	(2,518)	-		135
Events	614	410	-	-		1,024
Ministry	528	447	(4)	(346)		626
	10,675	9,181	(9,098)	(346)	-	10,412
Aggregate of funds	47,176	81,143	(76,754)	-	-	51,564

BETHEL INTERNATIONAL REVIVAL CHURCH LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2024 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	-			-
Stock	-			-
Debtors	20,797			20,797
Investments held as current assets	-			-
Cash at bank and in hand	503	25,095	10,412	36,010
Creditors falling due within one year	(5,242)			(5,242)
Creditors falling due after one year	-			-
Provisions for liabilities	-			-
Defined benefit pension schemes liabilities	-			-
	<u>16,058</u>	<u>25,095</u>	<u>10,412</u>	<u>51,565</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Events	521	3	-	(424)		100
Youth Ministry	511	-	-	(93)		418
Building Project	16,096	109	-	120		16,325
Emergency	5,780	42	-	(2,717)		3,105
Mission Support	182	-	-	70		252
	<u>23,090</u>	<u>154</u>	<u>-</u>	<u>(3,045)</u>	<u>-</u>	<u>20,200</u>
<i>General Unrestricted Funds</i>	<u>14,248</u>	<u>71,046</u>	<u>(71,873)</u>	<u>2,880</u>		<u>16,301</u>
Total Unrestricted Funds	<u>37,338</u>	<u>71,200</u>	<u>(71,873)</u>	<u>(165)</u>	<u>-</u>	<u>36,501</u>
<i>Restricted Funds</i>						
Overseas Mission Support	1,972	2,777	(2,927)	165		1,987
Building Project	6,255	82	-	-		6,337
Hardship	378	1,763	(1,555)	-		585
Youth Ministry	525	1,360	(1,262)	-		623
Events	463	151	-	-		614
Ministry	1,011	388	(870)	-		528
	<u>10,603</u>	<u>6,521</u>	<u>(6,614)</u>	<u>165</u>	<u>-</u>	<u>10,675</u>
Aggregate of funds	<u>47,941</u>	<u>77,721</u>	<u>(78,487)</u>	<u>(0)</u>	<u>-</u>	<u>47,176</u>

BETHEL INTERNATIONAL REVIVAL CHURCH LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2023 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	797			797
Debtors	20,513			20,513
Investments held as current assets	-			-
Cash at bank and in hand	1,166	20,200	10,675	32,041
Creditors falling due within one year	(6,175)			(6,175)
	16,301	20,200	10,675	47,176
	16,301	20,200	10,675	47,176

Designated Funds

Events: represents funds set aside to spend on future events.

Youth Ministry: represents funds set aside for youth ministry

Building Project: represents funds set aside for a building for the church.

Emergency: represents funds set aside for unforeseen expenditure.

Mission Support: represents fund set aside by the trustees to help support mission.

Restricted Funds

Overseas Mission Support: was created from donations received to help support nursery workers, church pastors and contribute to church building projects in Sri Lanka.

Building Project: was created from donations received to help fund a building for the church.

Hardship: was created from donations received to help those in financial need; this year the donations received

Youth Ministry: was created from donations received to help fund the church's ministry with children and young

Events: was created from donations received to help met the cost of future events.

Ministry: was created from donations received to help pay for materials used by various ministries.

13 Transactions with related parties

During the year the charity:

- a) received donations totalling £14,346 (2023: £10,061) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

During the year the charity also made the following payments to, or for, related parties:

- a) paid rent of £4,800 (2023: £4,800) to Mrs Suganthini Pirabakaran, who is a trustee, for the use of space in her home as a church office; these payments are permitted by the charity's governing document.

Except as disclosed in note ... 'Analysis of staff costs', there have been no other transactions with related parties during the year.

14 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 30 NOVEMBER 2024

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £	General 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £
INCOME AND ENDOWMENTS FROM:									
Donations	3	69,837	50	8,414	78,301	70,140	-	5,302	75,442
Charitable activities	4	2,031		440	2,471	906	-	1,120	2,026
Investments	5	-	43	327	371	-	154	99	253
Other income	6	-			-	-			-
Total income and endowments		71,868	93	9,181	81,143	71,046	154	6,521	77,721
EXPENDITURE ON:									
Charitable activities:	6	67,656	-	9,098	76,754	71,873		6,614	78,487
Raising funds	7	-			-	-			-
Other		-			-	-			-
Total Expenditure		67,656	-	9,098	76,754	71,873	-	6,614	78,487
Net gains/(losses) on investments		-			-	-			-
Net income/(expenditure)		4,212	93	83	4,389	(827)	154	(93)	(766)
Transfers between funds	12	(4,456)	4,802	(346)	-	2,880	(3,045)	165	-
		(244)	4,896	(263)	4,389	2,053	(2,891)	72	(766)
Net movement in funds		(244)	4,896	(263)	4,389	2,053	(2,891)	72	(766)
Reconciliation of funds:									
Total funds brought forward		16,301	20,199	10,675	47,176	14,248	23,090	10,603	47,941
Total funds carried forward	12	16,057	25,095	10,412	51,565	16,301	20,199	10,675	47,176

Bethel International Revival Church

England & Wales - Charity number 1130950

Accounts

BIRC

Annual

Report

YEAR ENDED 30 NOVEMBER 2023

“I will confirm my covenant between me and you and will greatly increase your numbers” Genesis 17:2

Bethel International Revival Church Ltd
(formerly known as Bethel Missionary Church UK)

Pastor Titus Pirabakaran
Senior Pastor

75 Roebuck Road
Chessington, KT9 1JZ

www.bethelministries.org.uk
bethel-mc@hotmail.co.uk

Contents

Administrative Information	1
Annual 2023 Summary	2
Financial Review & Reserves Policy	3
UK Ministries Overview	4
Sunday School	6
Youth Ministry	7
Responsibilities of directors under company Law	8
Contact Information	9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Accounts	13
Detailed Statement of Financial Activities With Comparatives	20



Administrative Information

Bethel International Revival Church UK (main branch) is situated on Church Road, Mitcham. It is within the building of Mitcham Parish Church.

Registered office: 75 Roebuck Road, Chessington, KT9 1JZ.

Current Directors/Trustees:

- Mr Pirabakaran Karunakaran
- Mrs Suganthini Pirabakaran
- Mr Thiakeswaran Ramalingam
- Miss Marilyn Pirabakaran
- Mr Arulsuthan Balasundaram
- Mrs Pooma Arulsuthan

Key Staff: Mr Pirabakaran Karunakaran (Senior Pastor)

Company Registration no: 06742022

Charity Registration no: 1130950

Governing instrument: Memorandum and Articles of Association dated 14 December 2008

Independent Examiner: Ajay Rajani FCIE, Stewardship, 1 Lamb's Passage, London EC1Y 8AB

Bankers: Lloyds



Annual 2023 Summary

Aim and Purposes

Our charitable objects, as set out in our governing document, are to:

- advance the Christian faith in the United Kingdom or the world.
- to relieve sickness and financial hardship and to promote and preserve good health in the United Kingdom or the world.

Our purpose is to share the gospel of Jesus Christ through the word of God delivered through our senior pastor, leaders and members of the church. Our mission is to equip all with word of god and reach out to the surrounding communities in UK and Sri-Lanka with Love of Jesus by exhibiting faith in action.

Recruitment

BIRC reviews current skill sets in leadership meetings quarterly and identifies gaps and potential new roles that are required for the church (Trustees, Leaders, Sunday School Teachers etc.). Through prayers and interviews, candidates are selected and decision is made collectively with trustees and leadership team.

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to a wider leadership team lead by our senior pastor.

Operating Highlights

United Kingdom

Regular services at 4 branches in UK on Sundays are continuing to grow.

Homeless outreach by our youths continue to impact the lives of many on the streets of London.

Sunday school curriculum was established and shared across all branches.

Baptism service was conducted in December 2022

Friendly football match with another church

You Tube media ministry performing covers of worship songs

First Football tournament held between 16 churches at Northolt

Church anniversary included ordination of our Youth Pastor to Assistant Pastor



Sri-Lanka

The charity continues to partner with ministries in Sri-Lanka and, during the year, the charity helped fund the following:

- Financial support to compassion ministry within three churches in Sri Lanka
- Christmas presents for children's orphanage
- Supporting three pastors in Sri Lanka

Looking Ahead

Our Time to Build Campaign is continuing in the hope that our church will be able to buy own building and increase our community outreach.

Financial Review & Reserves Policy

Financial Review

Income increased by £6,698 to £77,721, which was mainly due to an increase in donation income (and related gift aid) and some first time income from this year's activities for young people. Expenditure decreased by £7,254 to £78,487, mainly because there was no repeat of the large grants we made last year to help with the construction of a church building in Sri Lanka. As a result the charity has reported a deficit this year of £766 (2022: £14,718) and the charity's net assets have decreased by £766 to £47,176. Net assets include cash of £32,041, of which £21,366 is unrestricted.

Reserves Policy

The Board of Directors have established a policy whereby the unrestricted cash held by the charity should be maintained at between 2 and 6 months of usual expenditure, which equates to reserves between £15,000 and £45,000. At the year-end, the charity held unrestricted cash of £21,366 and the charity is complying with its reserves policy.



UK Ministries Overview

The BIRC has maintained regular public worship, prayer, bible studies, preaching and taught the word of God throughout the United Kingdom (Mitcham, Northolt, Manchester and Liverpool).

Planning activities for the year takes place under the leadership of our Pastor K Pirabakaran and consideration given to the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

We endeavor to enable ordinary people to live out their faith in the community through:

- Worship and prayer
- Learning about the word of God
- Bible study
- Developing their knowledge and trusting in Lord Jesus Christ
- Encourage youths to be a good citizens and positive contributors to the community;
- Evangelism
- Mission and outreach work in UK and overseas

Our Sunday services (4) and worship are held putting faith into practice through prayer, scripture reading, and preaching in the following places.

1. Northolt BIRC – Service in Tamil
2. Mitcham BIRC – Service in Tamil and Sinhala with occasional English translation
3. Manchester BIRC – Service in Tamil
4. Liverpool BMC – Service in Tamil

BMC has a total of 23 other ministries supporting the churches and community. Some of these include:

- Sunday School
- BIRC Youth Ministry
- BIRC Media – reaching out through social network
- BIRC Catering – providing catering for church events
- BIRC transport – 3 vans providing transport to all church goers.

In addition, BIRC supported a church to conduct a worship concert, providing sound and choir.



BIRC 18TH Anniversary

We successfully celebrated our 18th anniversary with attendance from all branches across UK

Regular meetings of the working committee

The leadership team have met frequently throughout the year and the following hot topics were discussed:

- Health of the church and growth
- Increasing evangelism activities
- Media development
- Finance status
- General logistics in the church such as transport and maintenance
- Events planning



Sunday School

BETHEL Values

Blessed **E**xtraordinary **T**eam focused **H**elpful **E**ncouraging **L**eaders of the future.

- Recognition of wanted behaviour-Jesus said let the children come to me, and do not hinder them, for kingdom of heaven belongs to such as these. Matthew 19:4
- Restorative approach to resolving unwanted behaviour –The Jesus way!

Purpose

- Children aged **4-14** are taught biblical principles and stories through quality teaching.
- Children guided to pray, read bible and seek god for their fulfilment.
- Children's learning must be engaging, purposeful and relevant.
- Children can apply biblical themes to everyday life and enter a deeper relationship with god.
- Children's learning must reflect the Bethel Values and the Bethel Missionary Church's vision.

Our Curriculum

- Curriculum inspired from sundayschoolkids.com and written by Sunday School coordinator.

Our Events (Manchester, Northolt & Mitcham)

- Every 5 weeks, at the end of a topic, children showcased their learning
- Children performed at our Christmas Carol service in their groups
- Mother's Day and Father's day – Children created their own performance





BMC Youth Ministry

Our Word: 1 Timothy 4:12

“Don’t let anyone think less of you because of you are young. Be an example to all believers in what you say, in the way you live, in your love, your faith and your purity”



Our Vision

To **equip** all with word of God, **reach** out to all with love of Jesus and **restore** lives in many nations.



Our Mission

5Ws: Welcome, Worship, Word, Warfare and Witness.

BIRC Youth 7-Fold Ministries & Structure

BMC youth ministry has its own administration run by youth leaders and supervisors. The 7-fold ministries are highlighted in **red** below.



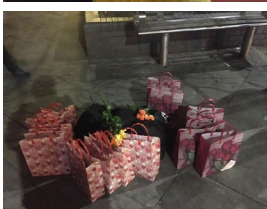
BIRC Youth Finance

BMC Youth ministry is self-funded, and no monies come from the main church account.



BIRC Youth Bible Study

We have launched our Youth Bible studies, which takes place online every week and once a month face to face.





Responsibilities Of Directors Under Company Law

The directors 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).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the directors are required to:

1. Select suitable accounting policies and apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgements and estimates that are reasonable and prudent;
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the Directors and signed on their behalf by:

Pastor Titus.k.Pirabakaran
Pastor Titus.k.Pirabakaran (Nov 22, 2024 11:56 GMT)
Pirabakaran Karunakaran – director and trustee

Nov 22, 2024
Date



Contact Information

Pastor Titus Pirabakaran Senior Pastor & Trustee bethel-mc@hotmail.co.uk	Pastor Suganthini Pirabakaran BIRC Trustee
Pastor Mr Thiakeswaran Ramalingam BIRC Trustee	Pastor Arulsuthan Balasundaram BIRC Trustee
Mrs Pooma Arulsuthan BIRC Trustee	Miss Marilyn Pirabakaran BIRC Administration

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
BETHEL INTERNATIONAL REVIVAL CHURCH LTD
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2023 on pages 11 to 20 following, which have been prepared on the basis of the accounting policies set out on pages 13 and 14.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Ajay Rajani
Ajay Rajani (Nov 22, 2024 12:20 GMT)

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Nov 22, 2024

BETHEL INTERNATIONAL REVIVAL CHURCH LTD
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 NOVEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	70,140	5,302	75,442	71,014
Charitable activities	4	906	1,120	2,026	-
Investment income		154	99	253	9
Total income and endowments		71,200	6,521	77,721	71,023
EXPENDITURE ON:					
Charitable activities:	5	71,873	6,614	78,487	85,741
Total expenditure		71,873	6,614	78,487	85,741
Net income/(expenditure)		(673)	(93)	(766)	(14,718)
Transfers between funds	11	(165)	165	-	-
Net movement in funds		(838)	72	(766)	(14,718)
Reconciliation of funds:					
Total funds brought forward		37,338	10,603	47,941	62,659
Total funds carried forward	11	36,501	10,675	47,176	47,941

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 13 to 20 form part of these accounts.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

BALANCE SHEET

AS AT 30 NOVEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS					
Tangible assets	7	797	-	797	1,595
CURRENT ASSETS					
Debtors	8	20,513	-	20,513	17,000
Cash at bank and in hand	9	21,366	10,675	32,041	33,856
		41,879	10,675	52,554	50,856
CREDITORS: Amounts falling due within one year	10	6,175	-	6,175	4,510
Net current assets / (liabilities)		35,704	10,675	46,379	46,346
TOTAL NET ASSETS		36,501	10,675	47,176	47,941
FUND BALANCES					
11					
Unrestricted Funds					
General funds		16,301	-	16,301	14,248
Designated funds		20,200	-	20,200	23,090
		36,501	-	36,501	37,338
Restricted Funds					
		-	10,675	10,675	10,603
		36,501	10,675	47,176	47,941

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2023 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Pastor Titus.k.Pirabakaran
Pastor Titus.k.Pirabakaran (Nov 22, 2024 11:56 GMT)

Pirabakaran Karunakaran - director and trustee

Nov 22, 2024

Date

Company number: 06742022

Charity number: 1130950

The notes on pages 13 to 20 form part of these accounts.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from activities organised for young people.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

d) 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. 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.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

2 Accounting Policies continued

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Fixtures, fittings and equipment	Over 3 to 7 years
Motor vehicles	Over 5 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
General donations	58,188	5,302	63,490	61,592
Gift aid receivable	11,952	-	11,952	9,422
	70,140	5,302	75,442	71,014

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Church activities including youth activities	906	1,120	2,026	-
	906	1,120	2,026	-

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

5 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
a Costs incurred directly on specific activities				
Employment costs	33,512	-	33,512	33,512
Venue and office hire	20,100	-	20,100	19,503
Motor and travelling costs	4,939	-	4,939	3,299
Visiting speakers	1,700	-	1,700	1,250
Church activities	4,732	2,132	6,864	4,164
Video, sound and small equipment	-	-	-	1,001
Depreciation	798	-	798	798
Grants payable (see note 4c)	457	4,482	4,939	16,662
	<u>66,238</u>	<u>6,614</u>	<u>72,852</u>	<u>80,189</u>
b Costs incurred on support & administration				
Independent examiner's fee for preparing and examining the accounts	2,100	-	2,100	2,058
Communications	1,510	-	1,510	1,140
Administrative expenses	1,428	-	1,428	1,828
Legal and professional fees	597	-	597	526
	<u>5,635</u>	<u>-</u>	<u>5,635</u>	<u>5,552</u>
Total expenditure	<u>71,873</u>	<u>6,614</u>	<u>78,487</u>	<u>85,741</u>

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £597 (2022: £526) to Stewardship for payroll bureau services.

c Grants payable

	Institutions £	Individuals £	2023 £
Grants for UK and overseas mission	-	3,564	3,564
Grants for the relief of poverty	-	1,255	1,255
Grants for other charitable purposes	120	-	120
	<u>120</u>	<u>4,819</u>	<u>4,939</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2022 £
Grants for UK and overseas mission	210	13,254	13,464
Grants for the relief of poverty	-	3,078	3,078
Grants for other charitable purposes	120	-	120
	<u>330</u>	<u>16,332</u>	<u>16,662</u>

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

6 Analysis of staff costs, the cost of key management personnel and trustee remuneration

	2023	2022
	£	£
Gross wages and salaries	32,536	32,536
Social security	-	-
Pension costs	976	976
	<u>33,512</u>	<u>33,512</u>

The average monthly number of employees during the year was 1 (2022: 1). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Administrative Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2023
	£	£	£
Mr P Karunakaran (a trustee)	32,536	976	<u>33,512</u>

The following amounts were charged in the previous year:

	Wages & salaries	Employer pension contributions	2022
	£	£	£
Mr P Karunakaran (a trustee)	32,536	976	<u>33,512</u>

Mr P Karunakaran served as church leader and received the above payment for serving in that capacity, not for serving as a trustee; this payment is permitted by the charity's governing document.

7 Tangible fixed assets

	Fixtures, fittings and equipment	Motor Vehicles	Total
	£	£	2023
			£
Cost			
At 1 December 2022	9,621	1,500	11,121
Additions	-	-	-
At 30 November 2023	<u>9,621</u>	<u>1,500</u>	<u>11,121</u>
Accumulated depreciation			
At 1 December 2022	8,026	1,500	9,526
Charge for the year	798	-	798
At 30 November 2023	<u>8,824</u>	<u>1,500</u>	<u>10,324</u>
Net book value			
At 30 November 2023	<u>797</u>	<u>-</u>	<u>797</u>
At 30 November 2022	<u>1,595</u>	<u>-</u>	<u>1,595</u>

8 Debtors

	2023	2022
	£	£
Gift aid recoverable	20,513	17,000
	<u>20,513</u>	<u>17,000</u>

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

9 Cash at Bank and in Hand

	2023	2022
	£	£
Cash at bank	32,041	33,856
	<u>32,041</u>	<u>33,856</u>

10 Creditors: liabilities falling due within one year

	2023	2022
	£	£
Other creditors	2,035	-
Accruals	4,140	4,510
	<u>6,175</u>	<u>4,510</u>

11 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
<i>Designated Funds</i>					
Events	521	3	-	(424)	100
Youth Ministry	511	-	-	(93)	418
Building Project	16,096	109	-	120	16,325
Emergency	5,780	42	-	(2,717)	3,105
Mission Support	182	-	-	70	252
	<u>23,090</u>	<u>154</u>	<u>-</u>	<u>(3,045)</u>	<u>20,200</u>
<i>General Unrestricted Funds</i>	14,248	71,046	(71,873)	2,880	16,301
Total Unrestricted Funds	<u>37,338</u>	<u>71,200</u>	<u>(71,873)</u>	<u>(165)</u>	<u>36,501</u>
<i>Restricted Funds</i>					
Overseas Mission Support	1,972	2,777	(2,927)	165	1,987
Building Project	6,255	82	-	-	6,337
Hardship	378	1,763	(1,555)	-	585
Youth Ministry	525	1,360	(1,262)	-	623
Events	463	151	-	-	614
Ministry	1,011	388	(870)	-	528
	<u>10,603</u>	<u>6,521</u>	<u>(6,614)</u>	<u>165</u>	<u>10,675</u>
Aggregate of funds	<u>47,941</u>	<u>77,721</u>	<u>(78,487)</u>	<u>-</u>	<u>47,176</u>

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2023 £
Fixed assets	797	-	-	797
Debtors	20,513	-	-	20,513
Cash at bank and in hand	1,166	20,200	10,675	32,041
Current liabilities	(6,175)	-	-	(6,175)
	<u>16,301</u>	<u>20,200</u>	<u>10,675</u>	<u>47,176</u>

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

11 Funds continued

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
<i>Designated Funds</i>					
Events	976	-	-	(456)	521
Youth Ministry	541	-	-	(30)	511
Building Project	13,472	4	-	2,620	16,096
Emergency	5,007	1	-	772	5,780
Mission Support	82	-	-	100	182
	<u>20,078</u>	<u>5</u>	<u>-</u>	<u>3,006</u>	<u>23,090</u>
<i>General Unrestricted Funds</i>	<u>23,307</u>	<u>64,719</u>	<u>(70,978)</u>	<u>(2,800)</u>	<u>14,248</u>
Total Unrestricted Funds	<u>43,385</u>	<u>64,724</u>	<u>(70,978)</u>	<u>206</u>	<u>37,338</u>
<i>Restricted Funds</i>					
Overseas Mission Support	10,675	2,356	(11,704)	645	1,972
Building Project	6,193	62	-	-	6,255
Hardship	263	1,475	(1,496)	135	378
Youth Ministry	326	255	(56)	-	525
Events	891	150	(579)	-	463
Ministry	926	2,000	(929)	(987)	1,011
	<u>19,274</u>	<u>6,299</u>	<u>(14,763)</u>	<u>(206)</u>	<u>10,603</u>
Aggregate of funds	<u>62,658</u>	<u>71,023</u>	<u>(85,741)</u>	<u>-</u>	<u>47,941</u>

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2022 £
	General funds £	Designated funds £	Restricted funds £	
Fixed assets	1,595	-	-	1,595
Debtors	17,000	-	-	17,000
Cash at bank and in hand	162	23,090	10,603	33,856
Current liabilities	<u>(4,510)</u>	<u>-</u>	<u>-</u>	<u>(4,510)</u>
	<u>14,248</u>	<u>23,090</u>	<u>10,603</u>	<u>47,941</u>

Designated Funds

Events: represents funds set aside to spend on future events.

Youth Ministry: represents funds set aside for youth ministry

Building Project: represents funds set aside for a building for the church.

Emergency: represents funds set aside for unforeseen expenditure.

Mission Support: represents fund set aside by the trustees to help support mission.

Restricted Funds

Overseas Mission Support: was created from donations received to help support nursery workers, church pastors and contribute to church building projects in Sri Lanka.

Building Project: was created from donations received to help fund a building for the church.

Hardship: was created from donations received to help those in financial need; this year the donations received were used to help the poor in Sri Lanka

Youth Ministry: was created from donations received to help fund the church's ministry with children and young people.

Events: was created from donations received to help met the cost of future events.

Ministry: was created from donations received to help pay for materials used by various ministries.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

12 Transactions with related parties

During the year the charity:

- a) received donations totalling £10,061 (2022: £10,615) from related parties (which includes trustees, key management and anyone closely connected to them).
- b) paid rent of £4,800 (2022: £4,800) to Mrs Suganthini Pirabakaran, who is a trustee, for the use of space in her home as a church office; these payments are permitted by the charity's governing document.

Except for the reimbursement of expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee, no expenses were paid to (or for) the trustees (2022: £nil).

Except as disclosed in note 5 'Analysis of staff costs', there have been no other transactions with related parties during the year.

13 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 30 NOVEMBER 2023

	Note	Unrestricted General Funds 2023 £	Unrestricted Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted General Funds 2022 £	Unrestricted Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	70,140	-	5,302	75,442	64,719	-	6,295	71,014
Charitable activities	4	906	-	1,120	2,026	-	-	-	-
Investments		-	154	99	253	-	5	4	9
Total income and endowments		71,046	154	6,521	77,721	64,719	5	6,299	71,023
EXPENDITURE ON:									
Charitable activities:	5	71,873	-	6,614	78,487	70,978	-	14,763	85,741
Total Expenditure		71,873	-	6,614	78,487	70,978	-	14,763	85,741
Net income/(expenditure)		(827)	154	(93)	(766)	(6,259)	5	(8,464)	(14,718)
Transfers between funds	11	2,880	(3,045)	165	-	(2,800)	3,006	(206)	-
Net movement in funds		2,053	(2,891)	72	(766)	(9,059)	3,012	(8,670)	(14,718)
Reconciliation of funds:									
Total funds brought forward		14,248	23,090	10,603	47,941	23,307	20,078	19,274	62,659
Total funds carried forward	11	16,301	20,200	10,675	47,176	14,248	23,090	10,603	47,941










BIRC - 2023 accounts - FINAL FOR SIGNING

Final Audit Report

2024-11-22

Created:	2024-11-22
By:	Ajay Rajani (ajay.rajani@stewardship.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAGrNtJYCIZCOONnhAbTWgSDx5yp0LJ1oK

"BIRC - 2023 accounts - FINAL FOR SIGNING" History

-  Document created by Ajay Rajani (ajay.rajani@stewardship.org.uk)
2024-11-22 - 07:14:41 GMT
-  Document emailed to pastortitus@hotmail.com for signature
2024-11-22 - 07:17:00 GMT
-  Email viewed by pastortitus@hotmail.com
2024-11-22 - 11:55:26 GMT
-  Signer pastortitus@hotmail.com entered name at signing as Pastor Titus.k.Pirabakaran
2024-11-22 - 11:56:11 GMT
-  Document e-signed by Pastor Titus.k.Pirabakaran (pastortitus@hotmail.com)
Signature Date: 2024-11-22 - 11:56:13 GMT - Time Source: server
-  Document emailed to Ajay Rajani (ajay.rajani@stewardship.org.uk) for signature
2024-11-22 - 11:56:17 GMT
-  Email viewed by Ajay Rajani (ajay.rajani@stewardship.org.uk)
2024-11-22 - 11:57:52 GMT
-  Document e-signed by Ajay Rajani (ajay.rajani@stewardship.org.uk)
Signature Date: 2024-11-22 - 12:20:44 GMT - Time Source: server
-  Agreement completed.
2024-11-22 - 12:20:44 GMT

Bethel International Revival Church

England & Wales - Charity number 1130950

Accounts

BIRC

Annual

Report

YEAR ENDED 30 NOVEMBER 2022

“I will confirm my covenant between me and you and will greatly increase your numbers” Genesis 17:2

Bethel International Revival Church Ltd
(formerly known as Bethel Missionary Church UK)

Pastor Titus Pirabakaran
Senior Pastor

75 Roebuck Road
Chessington, KT9 1JZ

www.bethelministries.org.uk
bethel-mc@hotmail.co.uk

		Table of Contents

Contents

BIRC Annual 2022 Summary	1
Financial Review & Reserves Policy	4
UK Ministries Overview	5
Sunday School – Kingdom Kids	7
Youth Ministry	8
TIME 2 BUILD	9
Sri-Lanka Ministries	10
Responsibilities of directors under company Law	11
Contact Information	12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Accounts	16
Detailed Statement of Financial Activities With Comparatives	23



Annual 2022 Summary

Administrative Information

Bethel International Revival Church UK (main branch) is situated on Church Road, Mitcham. It is within the Building of Mitcham Parish Church.

Registered office: 75 Roebuck Road, Chessington, KT9 1JZ.

Current Directors/Trustees:

- Mr Pirabakaran Karunakaran
- Mrs Suganthini Pirabakaran
- Mr Thiakeswaran Ramalingam
- Miss Marilyn Pirabakaran
- Mr Arulsuthan Balasundaram
- Mrs Pooma Arulsuthan

Key Staff: Mr Pirabakaran Karunakaran (Senior Pastor)

Company Registration no: 06742022

Charity Registration no: 1130950

Governing instrument: Memorandum and Articles of Association dated 14 December 2008

Independent Examiner: Ajay Rajani FCIE, Stewardship, 1 Lamb's Passage, London EC1Y 8AB

Bankers: Lloyds



Aim and Purposes

Our aim as follows:

7 Areas for increase and growth

- 1. Grow in word**
 - **Learn word**
 - **Mediate word**
- 2. Grow in daily Life**
 - **Family life**
 - **Work life**
 - **Friendship**
 - **Community**
- 3. Grow in worship and warfare (prayer life)**
- 4. Grow in Soul winning**
- 5. Grow in spirituality**
- 6. Grow & encourage next generation**
- 7. Grow in wealth & prosperity**

Our purpose is to share the gospel of Jesus Christ by partnering with Pastor Mr Titus K. Pirabakaran, leaders and members of the church. Our mission is to equip all with the Word of God and reach out to the surrounding communities in UK and Sri-Lanka with Love of Jesus by exhibiting faith in action.

Recruitment

The charity reviews current skill sets in leadership meetings quarterly and identifies gaps and potential new roles that are required for the church (Leaders, Sunday School Teachers etc.). Through prayers and interviews, candidates are selected, and a decision is made collectively with trustees and leadership team.



Operating Highlights

United Kingdom

In planning the activities, the Directors have had regard to the guidance on public benefit issued by the Charity Commission.



Sri-Lanka

The charity continues to partner with ministries in Sri-Lanka and, during the year, the charity helped fund the following:

- Financial support to 10 widowed families
- Bethel free nursery continue to provide teaching for 20 children from under privileged background.
- Four ministers working with the community providing pastoral care support for families.

We continue to expand in different areas of Sri Lanka such as Jaffna, building a community center that serves as a middle ground for professionals and low-income families to come together to build the community around them. Bethel has continued to support the building work.





Financial Review & Reserves Policy

Financial Review

Income increased by £7,484 to £71,023. This was largely due to an increase in income from donations and related gift aid; the increase was partly offset by the absence of any grant income this year from the Government's Job Retention Scheme.

Expenditure increased by £23,072 to £85,741. This was largely due to an increase in payments for the hire of venues following the resumption of in person Sunday services and an increase in grant payments (largely to support ministries operating in Sri Lanka).

As a result the charity has reported a deficit this year of £14,718 (2021: a surplus of £870) and the charity's net assets have decreased by £14,718 to £47,941. Net assets includes cash of £33,856, of which £23,253 is unrestricted.

Reserves Policy

The Board of Directors have established a policy whereby the unrestricted cash held by the charity should be maintained at between 2 and 6 months of usual expenditure, which equates to reserves between £15,000 and £45,000. At the year-end, the charity held unrestricted cash of £23,253 and the charity is complying with its reserves policy.



UK Ministries Overview

BIRC has maintained regular public worship, prayer, bible studies, preaching and taught the word of God throughout the Greater London area (Mitcham, Northolt, Croydon, and Sutton). In addition to this, we also reached out to Ashford in Kent, High Wycombe and Manchester.

Planning activities for the year takes place under the leadership of our Pastor K Pirabakaran and consideration given to Charity Commissions guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

We endeavor to enable ordinary people to live out their faith in the community through:

- Worship and prayer
- Learning about the word of God
- Bible study
- Developing their knowledge and trusting in Lord Jesus Christ
- Encourage youths to be a good citizens and positive contributors to the community;
- Evangelism
- Mission and outreach work in UK and overseas

Our Sunday services (4) and worship are held putting faith into practice through prayer, scripture reading, and preaching in the following places.

- Northolt BIRC – Service in Tamil
- Mitcham BIRC – Service in Tamil and Sinhala with occasional English translation
- Manchester BIRC – Service in Tamil

BIRC has a total of 23 other ministries supporting the churches and community. Some of these include:

- Sunday School – Kingdom Kids
- BIRC Youth Ministry – monthly youth meeting and youth service
- BIRC Media – reaching out through social network
- BIRC Catering – providing catering for church events



The leadership team have met frequently throughout the year and the following hot topics were discussed:

- Health of the church and growth
- Increasing evangelism activities
- Media development
- Finance status
- General logistics in the church such as transport and maintenance
- Events planning

Highlights of this year

- Resuming Sunday services fully after period of lockdown.
- Bible studies continue over zoom, but Sunday services are regular, and in person at church.
- Celebrated all parents and carers on Mother's and Father's Day celebrations.
- Special 17th year Anniversary programmes held in Northolt and Mitcham with guest speaker from India-Pastor Messiah
- Christmas programmes by Sunday school children and youth
- Meeting face to face with our youth and running CV workshops.





Sunday School – Kingdom Kids

www.facebook.com/BMC.Sunday.School

BETHEL Values

Blessed **E**xtraordinary **T**eam focused **H**elpful **E**ncouraging **L**eaders of the future.

- Recognition of wanted behaviour-Jesus said let the children come to me, and do not hinder them, for the kingdom of heaven belongs to such as these. Matthew 19:4
- Restorative approach to resolving unwanted behaviour –The Jesus way!

Purpose

- Children aged **4-14** are taught biblical principles and stories through quality teaching.
- Children are guided to pray, read the bible and seek God for their fulfilment.
- Children can apply biblical themes to everyday life and enter a deeper relationship with God.
- Children's learning must reflect the Bethel Values and the BIRC's vision.

Our Curriculum this year has been derived from Go Teach, a christian organisation who has developed and created a scheme of work with booklets for the children to complete. Children complete the workbooks three times a month and focus on singing and worshiping for the rest of week(s).

Our Events (Manchester, Northolt & Mitcham)

- Children getting involved in our street outreach.
- Kids had zoom meetings with Pastor where they were able to ask questions and have a time of fellowship.
- Children participated in the letters of love project where they helped write the letters to give to key workers.





Youth Ministry

www.facebook.com/BMC.Youth.Ministry

Our Word: 1 Timothy 4:12

“Don’t let anyone think less of you because of you are young. Be an example to all believers in what you say, in the way you live, in your love, your faith and your purity”

Our Vision

To **equip** all with word of God, **reach** out to all with love of Jesus and **restore** lives in many nations.

Our Mission

5Ws: Welcome, Worship, Word, Warfare and Witness.

BIRC Youth 7-Fold Ministries & Structure

BIRC youth ministry has its own administration run by youth leaders and supervisors.

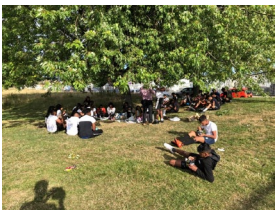
BIRC Youth Finance

BMC Youth ministry is self-funded and no monies come from the main church account.

BIRC Youth Key Events and Outreaches in 2022

The youth continued their meetings online on Zoom with something different every week. The structure we follow is

- **First week**, time of fellowship for the youth where they were able to participate in games and win prizes. Following covid guidelines, we were able to hold these meetings face to face.
- **Second week**, question time or debate time. Choosing topics that were relevant to now and using scripture to help us and guide us.





- **Third week**, Leaders meeting and prayer. A time for the Youth supervisors, Senior leaders and trainee leaders to catch up, review and pray about the youth ministry.
- **Fourth week**, character time or opinion time. The youth got the opportunity to share about who has been inspiring them in the Bible.

TIME 2 BUILD

EZRA 1:1-11

God gave a vision on 24th June 2015 through his Word (EZRA 1:1-11) to build a Community Centre in the UK to reach out to the needs of families. This vision was shared with the public through the Peace and Power Concert.

Purpose of Community Centre e.g. as follows (not limited to):

1. Worship God
2. Hear the Word of God
3. Reach Out to Homeless
 - Build Shower Rooms & Eat-in Kitchen
4. Family Advice Centre for Widows
5. Career Advice for Prison Leavers
6. Support Centre for Cancer Patients



Sri-Lanka Ministry

We speak weekly with Pastor Arul, who oversees the ministries we support in Sri Lanka. After much discussion and prayer, we have agreed to help the ministry in Sri Lanka build a church in a small village in Jaffna.

We continue to support widows and nursery kids.

In addition we also plan to help expand the current nursery and help the ministry in Sri Lanka start a new service at a small village called Poonhari; this will increase the number of churches we help support to four.

Other Department Highlights

- Created new leaflets for our outreach team to share the gospel.
- Monthly updates by pastoral team to congregation.
- Training in ministries that needed improvement such as catering and welcome team.





Responsibilities Of Directors Under Company Law

The directors 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).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the directors are required to:

1. Select suitable accounting policies and apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgements and estimates that are reasonable and prudent;
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the Directors and signed on their behalf by:

k.pirabakaran
Pirabakaran Karunakaran – director and trustee

26/11/2023
Date



Contact Information

<p>Pastor Titus Pirabakaran Senior Pastor & Trustee bethel-mc@hotmail.co.uk</p>	<p>Pastor Suganthini Pirabakaran BIRC Trustee</p>
<p>Pastor Mr Thiakeswaran Ramalingam BIRC Trustee</p>	<p>Pastor Arulsuthan Balasundaram BIRC Trustee</p>
<p>Mrs Pooma Arulsuthan BIRC Trustee</p>	<p>Miss Marilyn Pirabakaran BIRC Administration</p>

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
BETHEL INTERNATIONAL REVIVAL CHURCH LTD
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2022 on pages 14 to 23 following, which have been prepared on the basis of the accounting policies set out on pages 16 and 17.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 27 November 2023

BETHEL INTERNATIONAL REVIVAL CHURCH LTD
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 NOVEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	64,719	6,295	71,014	63,535
Investment income		5	4	9	4
Total income and endowments		64,724	6,299	71,023	63,539
EXPENDITURE ON:					
Charitable activities:	4	70,978	14,763	85,741	62,669
Total expenditure		70,978	14,763	85,741	62,669
Net income/(expenditure)		(6,254)	(8,464)	(14,718)	870
Transfers between funds	10	206	(206)	-	-
Net movement in funds		(6,048)	(8,670)	(14,718)	870
Reconciliation of funds:					
Total funds brought forward		43,385	19,274	62,659	61,789
Total funds carried forward	10	37,338	10,603	47,941	62,659

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 16 to 23 form part of these accounts.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

BALANCE SHEET

AS AT 30 NOVEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
FIXED ASSETS					
Tangible assets	6	1,595	-	1,595	-
CURRENT ASSETS					
Debtors	7	17,000	-	17,000	17,362
Cash at bank and in hand	8	23,253	10,603	33,856	50,055
		40,253	10,603	50,856	67,417
CREDITORS: Amounts falling due within one year	9	4,510	-	4,510	4,758
Net current assets / (liabilities)		35,743	10,603	46,346	62,659
TOTAL NET ASSETS		37,338	10,603	47,941	62,659
FUND BALANCES					
Unrestricted Funds	10				
General funds		14,248	-	14,248	23,307
Designated funds		23,090	-	23,090	20,078
		37,338	-	37,338	43,385
Restricted Funds		-	10,603	10,603	19,274
		37,338	10,603	47,941	62,659

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2022 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

k.pirabakaran
Pirabakaran Karunakaran

26/11/2023
Date

Company number: 06742022

Charity number: 1130950

The notes on pages 16 to 23 form part of these accounts.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

d) 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. 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.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2022

2 Accounting Policies continued

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Fixtures, fittings and equipment	Over 3 to 7 years
Motor vehicles	Over 5 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
General donations	55,297	6,295	61,592	51,112
Income tax recoverable	9,422	-	9,422	7,000
Government grants: Job Retention Scheme	-	-	-	5,423
	<u>64,719</u>	<u>6,295</u>	<u>71,014</u>	<u>63,535</u>

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2022

4 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
a Costs incurred directly on specific activities				
Employment costs	33,512	-	33,512	33,512
Venue and office hire	19,503	-	19,503	10,450
Motor and travelling costs	3,299	-	3,299	1,388
Visiting speakers	1,250	-	1,250	-
Church activities	3,279	885	4,164	2,024
Video, sound and small equipment	323	678	1,001	1,468
Depreciation	798	-	798	300
Grants payable (see note 4c)	3,462	13,200	16,662	8,287
	<u>65,426</u>	<u>14,763</u>	<u>80,189</u>	<u>57,429</u>
b Costs incurred on support & administration				
Independent examiner's fee for preparing and examining the accounts	2,058	-	2,058	1,980
Communications	1,140	-	1,140	1,102
Administrative expenses	1,828	-	1,828	1,461
Legal and professional fees	526	-	526	697
	<u>5,552</u>	<u>-</u>	<u>5,552</u>	<u>5,240</u>
Total expenditure	<u>70,978</u>	<u>14,763</u>	<u>85,741</u>	<u>62,669</u>

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £697 (2021: £697) to Stewardship for payroll bureau services.

c Grants payable

	Institutions £	Individuals £	2022 £
Grants for UK and overseas mission	210	13,254	13,464
Grants for the relief of poverty	-	3,078	3,078
Grants for a variety of other charitable purposes	120	-	120
	<u>330</u>	<u>16,332</u>	<u>16,662</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2021 £
Grants for UK and overseas mission	1,625	5,087	6,712
Grants for the relief of poverty	35	1,000	1,035
Grants for a variety of other charitable purposes	120	420	540
	<u>1,780</u>	<u>6,507</u>	<u>8,287</u>

The charity's principal grants to institutions comprised:

	2022 £	2021 £
Churches United Fellowship	210	1,625
Grants to institutions for less than £1,000 each	120	155
	<u>330</u>	<u>1,780</u>

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2022

5 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2022	2021
	£	£
Gross wages and salaries	32,536	32,606
Social security	-	229
Pension costs	976	976
	33,512	33,811

The average monthly number of employees during the year was 1 (2021: 1). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Administrative Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2022
	£	£	£
Mr P Karunakaran (a trustee)	32,536	976	33,512

The following amounts were charged in the previous year:

	Wages & salaries	Employer pension contributions	2021
	£	£	£
Mr P Karunakaran (a trustee)	32,536	976	33,512

Mr P Karunakaran served as church leader and received the above payment for serving in that capacity, not for serving as a trustee; this payment is permitted by the charity's governing document.

6 Tangible fixed assets

	Fixtures, fittings and equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 1 December 2021	7,228	1,500	8,728
Additions	2,393	-	2,393
At 30 November 2022	9,621	1,500	11,121
Accumulated depreciation			
At 1 December 2021	7,228	1,500	8,728
Charge for the year	798	-	798
At 30 November 2022	8,026	1,500	9,526
Net book value			
At 30 November 2022	1,595	-	1,595
At 30 November 2021	-	-	-

7 Debtors

	2022	2021
	£	£
Gift aid recoverable	17,000	16,082
Other debtors	-	1,280
	17,000	17,362

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2022

8 Cash at Bank and in Hand

	2022	2021
	£	£
Cash at bank	33,856	50,055
	33,856	50,055

9 Creditors: liabilities falling due within one year

	2022	2021
	£	£
Other creditors	-	798
Accruals	4,510	3,960
	4,510	4,758

10 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
<i>Designated Funds</i>					
Events	976	-	-	(456)	521
Youth Ministry	541	-	-	(30)	511
Building Project	13,472	4	-	2,620	16,096
Emergency	5,007	1	-	772	5,780
Mission Support	82	-	-	100	182
	20,078	5	-	3,006	23,090
<i>General Unrestricted Funds</i>	23,307	64,719	(70,978)	(2,800)	14,248
Total Unrestricted Funds	43,385	64,724	(70,978)	206	37,338
<i>Restricted Funds</i>					
Overseas Mission Support	10,675	2,356	(11,704)	645	1,972
Building Project	6,193	62	-	-	6,255
Hardship	263	1,475	(1,496)	135	378
Youth Ministry	326	255	(56)	-	525
Events	891	150	(579)	-	463
Ministry	926	2,000	(929)	(987)	1,011
	19,274	6,299	(14,763)	(206)	10,603
Aggregate of funds	62,659	71,023	(85,741)	-	47,941

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2022 £
	General funds £	Designated funds £	Restricted funds £	
Fixed assets	1,595	-	-	1,595
Debtors	17,000	-	-	17,000
Cash at bank and in hand	162	23,090	10,603	33,856
Current liabilities	(4,510)	-	-	(4,510)
	14,248	23,090	10,603	47,941

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2022

10 Funds continued

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
<i>Designated Funds</i>					
Events	856	-	-	120	976
Youth Ministry	814	-	-	(273)	541
Building Project	13,352	-	-	120	13,472
Emergency	6,092	-	-	(1,085)	5,007
Mission Support	-	-	-	82	82
	<u>21,114</u>	<u>-</u>	<u>-</u>	<u>(1,036)</u>	<u>20,078</u>
<i>General Unrestricted Funds</i>	<u>21,103</u>	<u>58,932</u>	<u>(56,326)</u>	<u>(403)</u>	<u>23,307</u>
Total Unrestricted Funds	<u>42,217</u>	<u>58,932</u>	<u>(56,326)</u>	<u>(1,438)</u>	<u>43,385</u>
<i>Restricted Funds</i>					
Overseas Mission Support	11,128	3,196	(5,087)	1,438	10,675
Building Project	6,131	62	-	-	6,193
Hardship	5	1,108	(850)	-	263
Youth Ministry	492	240	(406)	-	326
Events	890	1	-	-	891
Ministry	926	-	-	-	926
	<u>19,572</u>	<u>4,607</u>	<u>(6,343)</u>	<u>1,438</u>	<u>19,274</u>
Aggregate of funds	<u>61,789</u>	<u>63,539</u>	<u>(62,669)</u>	<u>-</u>	<u>62,659</u>

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2021 £
	General funds £	Designated funds £	Restricted funds £	
Fixed assets	-	-	-	-
Debtors	17,362	-	-	17,362
Cash at bank and in hand	10,702	20,078	19,274	50,055
Current liabilities	<u>(4,758)</u>	<u>-</u>	<u>-</u>	<u>(4,758)</u>
	<u>23,307</u>	<u>20,078</u>	<u>19,274</u>	<u>62,659</u>

Designated Funds

Events: represents funds set aside to spend on future events.

Youth Ministry: represents funds set aside for youth ministry

Building Project: represents funds set aside for a building for the church.

Emergency: represents funds set aside for unforeseen expenditure.

Mission Support: represents fund set aside by the trustees to help support mission.

Restricted Funds

Overseas Mission Support: was created from donations received to help support nursery workers, church pastors and contribute to church building projects in Sri Lanka.

Building Project: was created from donations received to help fund a building for the church.

Hardship: was created from donations received to help those in financial need; this year the donations received were used to help the poor in Sri Lanka

Youth Ministry: was created from donations received to help fund the church's ministry with children and young people.

Events: was created from donations received to help met the cost of future events.

Ministry: was created from donations received to help pay for materials used by various ministries.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2022

11 Transactions with related parties

During the year the charity:

- a) received donations totalling £10,615 (2021: £12,660) from related parties (which includes trustees, key management and anyone closely connected to them).
- b) paid rent of £4,800 (2021: £4,800) to Mrs Suganthini Pirabakaran, who is a trustee, for the use of space in her home as a church office; these payments are permitted by the charity's governing document.

Except for the reimbursement of expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee, no expenses were paid to (or for) the trustees (2021: £nil).

Except as disclosed in note 5 'Analysis of staff costs', there have been no other transactions with related parties during the year.

12 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 30 NOVEMBER 2022

	Note	Unrestricted General Funds 2022 £	Unrestricted Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted General Funds 2021 £	Unrestricted Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	64,719	-	6,295	71,014	58,932	-	4,603	63,535
Investments		-	5	4	9	-	-	4	4
Total income and endowments		64,719	5	6,299	71,023	58,932	-	4,607	63,539
EXPENDITURE ON:									
Charitable activities:	4	70,978	-	14,763	85,741	56,326	-	6,343	62,669
Total Expenditure		70,978	-	14,763	85,741	56,326	-	6,343	62,669
Net income/(expenditure)		(6,259)	5	(8,464)	(14,718)	2,606	-	(1,736)	870
Transfers between funds	10	(2,800)	3,006	(206)	-	(403)	(1,036)	1,438	-
Net movement in funds		(9,059)	3,012	(8,670)	(14,718)	2,203	(1,036)	(299)	870
Reconciliation of funds:									
Total funds brought forward		23,307	20,078	19,274	62,659	21,103	21,114	19,572	61,789
Total funds carried forward	10	14,248	23,090	10,603	47,941	23,307	20,078	19,274	62,659

Bethel International Revival Church

England & Wales - Charity number 1130950

Accounts

BIRC Annual Report

YEAR ENDED 30 NOVEMBER 2021

“I will confirm my covenant between me and you and will greatly increase your numbers” Genesis 17:2

Bethel International Revival Church Ltd
(formerly known as Bethel Missionary Church UK)

Pastor Titus Pirabakaran
Senior Pastor

75 Roebuck Road
Chessington, KT9 1JZ

www.bethelministries.org.uk
bethel-mc@hotmail.co.uk

Table of Contents

Contents

BIRC Annual 2021 Summary	1
Financial Review & Reserves Policy	4
UK Ministries Overview	5
Sunday School – Kingdom Kids	7
Youth Ministry	8
TIME 2 BUILD	9
Sri-Lanka Ministries	10
Responsibilities of directors under company Law	11
Contact Information	12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Accounts	16
Detailed Statement of Financial Activities With Comparatives	23



Annual 2021 Summary

Administrative Information

Bethel International Revival Church UK (main branch) is situated on Church Road, Mitcham. It is within the Building of Mitcham Parish Church.

Registered office:	75 Roebuck Road, Chessington, KT9 1JZ.
Current Directors/Trustees:	Mr Pirabakaran Karunakaran Mrs Suganthini Pirabakaran Mr Thiakeswaran Ramalingam Miss Marilyn Pirabakaran Mr Arulsuthan Balasundaram Mrs Pooma Arulsuthan
Key Staff:	Mr Pirabakaran Karunakaran (Senior Pastor)
Company Registration no:	6742022
Charity Registration no:	1130950
Governing instrument:	Memorandum and Articles of Association dated 14 December 2008
Independent Examiner:	Ajay Rajani FCIE, Stewardship, 1 Lamb's Passage, London EC1Y 8AB
Bankers:	Lloyds



Aim and Purposes

Our aim as follows:

7 Areas for increase and growth

1. **Grow in word**
 - Learn word
 - Mediate word
2. **Grow in daily Life**
 - Family life
 - Work life
 - Friendship
 - Community
3. **Grow in worship and warfare (prayer life)**
4. **Grow in Soul winning**
5. **Grow in spirituality**
6. **Grow & encourage next generation**
7. **Grow in wealth & prosperity**

Our purpose is to share the gospel of Jesus Christ by partnering with Pastor Mr Titus K. Pirabakaran, leaders and members of the church. Our mission is to equip all with the Word of God and reach out to the surrounding communities in UK and Sri-Lanka with Love of Jesus by exhibiting faith in action.

Recruitment

The charity reviews current skill sets in leadership meetings quarterly and identifies gaps and potential new roles that are required for the church (Leaders, Sunday School Teachers etc.). Through prayers and interviews, candidates are selected, and a decision is made collectively with trustees and leadership team.



Operating Highlights

United Kingdom

In planning the activities, the Directors have had regard to the guidance on public benefit issued by the Charity Commission.

Sri-Lanka

The charity continues to partner with ministries in Sri-Lanka and, during the year, the charity helped fund the following:

- Financial support to 10 widowed families
- Bethel free nursery continue to provide teaching for 20 children from under privileged background.
- Four ministers working with the community providing pastoral care support for families.

We continued our support during the ongoing lockdown and we were able to help those who were vulnerable, single parents and the elderly with food packages and essential items. We were also able to donate wheelchairs, motor bikes and essential items for a shop to keep going.





Financial Review & Reserves Policy

Financial Review

Income decreased by £21,938 to £63,539 . This was largely due to a reduction in grants received from the Government's Job Retention Scheme and a reduction in donation income.

Expenditure decreased by £6,814 to £62,669. This was partly due to a reduction in the grants paid by the charity to support ministries operating in Sri Lanka and elsewhere.

As a result, the charity has reported a surplus for the year of £870 (2020: £15,994) and the charity's net assets have increased by £870 to £62,659. This included cash of £50,055, of which £30,781 is unrestricted.

Reserves Policy

The Board of Directors have established a policy whereby the unrestricted cash held by the charity should be maintained at between 2 and 6 months of usual expenditure, which equates to reserves between £15,000 and £45,000. At the year-end, the charity held unrestricted cash of £30,781 and the charity is complying with its reserves policy



UK Ministries Overview

BIRC has maintained regular public worship, prayer, bible studies, preaching and taught the word of God throughout the Greater London area (Mitcham, Northolt, Croydon, and Sutton). In addition to this, we also reached out to Ashford in Kent, High Wycombe and Manchester.

Planning activities for the year takes place under the leadership of our Pastor K Pirabakaran and consideration given to Charity Commissions guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

We endeavor to enable ordinary people to live out their faith in the community through:

- Worship and prayer
- Learning about the word of God
- Bible study
- Developing their knowledge and trusting in Lord Jesus Christ
- Encourage youths to be a good citizens and positive contributors to the community;
- Evangelism
- Mission and outreach work in UK and overseas

Our Sunday services (4) and worship are held putting faith into practice through prayer, scripture reading, and preaching in the following places.

- Northolt BIRC – Service in Tamil
- Mitcham BIRC – Service in Tamil and Sinhala with occasional English translation
- Manchester BIRC – Service in Tamil

BIRC has a total of 23 other ministries supporting the churches and community. Some of these include:

- Sunday School – Kingdom Kids
- BIRC Youth Ministry – monthly youth meeting and youth service
- BIRC Media – reaching out through social network
- BIRC Catering – providing catering for church events

The leadership team have met frequently throughout the year and the following hot topics were discussed:



- Health of the church and growth
- Increasing evangelism activities
- Media development
- Finance status
- General logistics in the church such as transport and maintenance
- Events planning

Highlights of this year

- We have successfully transitioned to our high definition live streaming system. This is a step up to our goal of reaching out globally with the word of God.
- During lockdown we were able to stream our service online on facebook and youtube.
- We carried our projects such as letters of love, to those who worked in the NHS as letters of gratitude and encouragement. We also were inspired by Marcus Rashford's scheme for free meals and showed our support by offering free hot meals during the holidays.
- Under the guidelines we were able to carry out a car park service that was socially distanced but also gave us an opportunity to worship together.



Sunday School – Kingdom Kids

www.facebook.com/BMC.Sunday.School

BETHEL Values

Blessed Extraordinary Team focused Helpful Encouraging Leaders of the future.

- Recognition of wanted behaviour-Jesus said let the children come to me, and do not hinder them, for the kingdom of heaven belongs to such as these. Matthew 19:4
- Restorative approach to resolving unwanted behaviour –The Jesus way!

Purpose

- Children aged **4-14** are taught biblical principles and stories through quality teaching.
- Children are guided to pray, read the bible and seek God for their fulfilment.
- Children can apply biblical themes to everyday life and enter a deeper relationship with God.
- Children's learning must reflect the Bethel Values and the BIRC's vision.

Our Curriculum

Our Curriculum this year has been derived from Go Teach, a christian organisation who has developed and created a scheme of work with booklets for the children to complete. Children complete the workbooks three times a month and focus on singing and worshipping for the rest of week(s).

Our Events (Manchester, Northolt & Mitcham)

- Kids continued to carry on the curriculum during lockdown online.
- Children getting involved in our street outreach.
- Kids had zoom meetings with Pastor where they were able to ask questions and have a time of fellowship.
- Children participated in the letters of love project where they helped write the letters to give to key workers.



Youth Ministry

www.facebook.com/BMC.Youth.Ministry

Our Word: 1 Timothy 4:12

"Don't let anyone think less of you because of you are young. Be an example to all believers in what you say, in the way you live, in your love, your faith and your purity"

Our Vision

To equip all with word of God, reach out to all with love of Jesus and restore lives in many nations.

Our Mission

5Ws: Welcome, Worship, Word, Warfare and Witness.

BIRC Youth 7-Fold Ministries & Structure

BIRC youth ministry has its own administration run by youth leaders and supervisors.

BIRC Youth Finance

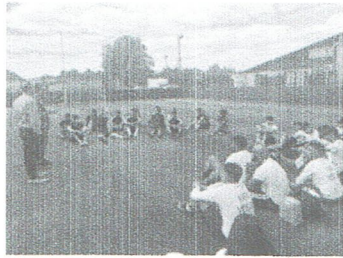
BMC Youth ministry is self-funded and no monies come from the main church account.

BIRC Youth Key Events and Outreaches in 2021

Regular Monthly Youth Meetings and service

The youth continued their meetings online on Zoom with something different every week. The structure we follow is

- **First week**, time of fellowship for the youth where they were able to participate in games and win prizes. Following covid guidelines, we were able to hold these meetings face to face.
- **Second week**, question time or debate time. Choosing topics that were relevant to now and using scripture to help us and guide us.



- **Third week**, Leaders meeting and prayer. A time for the Youth supervisors, Senior leaders and trainee leaders to catch up, review and pray about the youth ministry.
- **Fourth week**, character time or opinion time. The youth got the opportunity to share about who has been inspiring them in the Bible.

TIME 2 BUILD

EZRA 1:1-11

God gave a vision on 24th June 2015 through his Word (EZRA 1:1-11) to build a Community Centre in the UK to reach out to the needs of families. This vision was shared with the public through the Peace and Power Concert.

Purpose of Community Centre e.g. as follows (not limited to):

1. Worship God
2. Hear the Word of God
3. Reach Out to Homeless
 - Build Shower Rooms & Eat-in Kitchen
4. Family Advice Centre for Widows
5. Career Advice for Prison Leavers
6. Support Centre for Cancer Patients



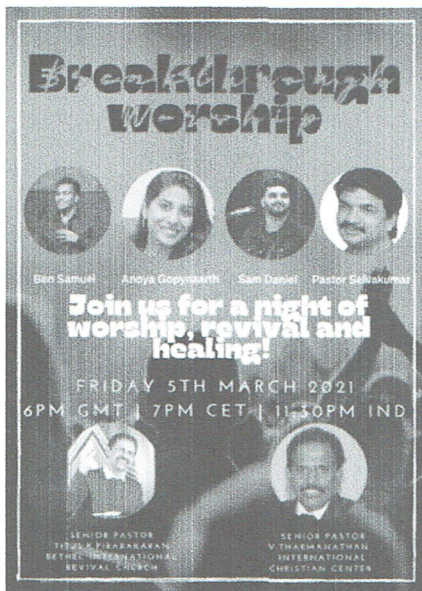
Sri-Lanka Ministry

We speak weekly with Pastor Arul, who oversees the ministries we support in Sri Lanka. After much discussion and prayer, we have agreed to help the ministry in Sri Lanka build a church in a small village in Jaffna.

We continue to support widows and nursery kids.

In addition we also plan to help expand the current nursery and help the ministry in Sri Lanka start a new service at a small village called Poonhari; this will increase the number of churches we help support to four.

Other Department Highlights



- We organised a night of worship with the International Christian Center (Germany) and got in contact with worship leaders in India and Germany to lead worship with us.
- Following Covid guidelines we were able to gather to worship God together and celebrate our 16th anniversary together.
- Training for worship leaders and musicians began remotely and then moved to face to face when covid guidelines began to ease.



Responsibilities Of Directors Under Company Law

The directors 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).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the directors are required to:

1. Select suitable accounting policies and apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgements and estimates that are reasonable and prudent;
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the Directors and signed on their behalf by:


Pirabakaran Karunakaran – director and trustee

25/08/22
Date



Contact Information

Pastor Titus Pirabakaran Senior Pastor & Trustee bethel-mc@hotmail.co.uk	Pastor Suganthini Pirabakaran BIRC Trustee
Pastor Mr Thiakeswaran Ramalingam BIRC Trustee	Pastor Arulsuthan Balasundaram BIRC Trustee
Mrs Pooma Arulsuthan BIRC Trustee	Miss Marilyn Pirabakaran BIRC Administration

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
BETHEL INTERNATIONAL REVIVAL CHURCH LTD
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2021 on pages 14 to 23 following, which have been prepared on the basis of the accounting policies set out on pages 16 and 17.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 25 August 2022

BETHEL INTERNATIONAL REVIVAL CHURCH LTD
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 NOVEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	58,932	4,603	63,535	85,464
Other trading activities		-	-	-	-
Investment income		-	4	4	13
Total income and endowments		58,932	4,607	63,539	85,477
EXPENDITURE ON:					
Charitable activities:	4	56,326	6,343	62,669	69,483
Total expenditure		56,326	6,343	62,669	69,483
Net income/(expenditure)		2,606	(1,736)	870	15,994
Transfers between funds	10	(1,438)	1,438	-	-
Net movement in funds		1,169	(299)	870	15,994
Reconciliation of funds:					
Total funds brought forward		42,217	19,572	61,789	45,795
Total funds carried forward	10	43,385	19,274	62,659	61,789

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 16 to 23 form part of these accounts.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

BALANCE SHEET

AS AT 30 NOVEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
FIXED ASSETS					
Tangible assets	6	-	-	-	300
CURRENT ASSETS					
Debtors	7	17,362	-	17,362	13,351
Cash at bank and in hand	8	30,781	19,274	50,055	52,318
		48,143	19,274	67,417	65,669
CREDITORS: Amounts falling due within one year	9	4,758	-	4,758	4,180
Net current assets / (liabilities)		<u>43,385</u>	<u>19,274</u>	<u>62,659</u>	<u>61,489</u>
TOTAL NET ASSETS		<u>43,385</u>	<u>19,274</u>	<u>62,659</u>	<u>61,789</u>
FUND BALANCES					
Unrestricted Funds	10				
General funds		23,307	-	23,307	21,103
Designated funds		20,078	-	20,078	21,114
		<u>43,385</u>	<u>-</u>	<u>43,385</u>	<u>42,217</u>
Restricted Funds		-	19,274	19,274	19,572
		<u>43,385</u>	<u>19,274</u>	<u>62,659</u>	<u>61,789</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2021 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:


- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:



Pirabakaran Karunakaran



Date

Company number: 06742022

Charity number: 1130950

The notes on pages 16 to 23 form part of these accounts.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page. On 3 February 2020 the charitable company changed its name from Bethel Missionary Church UK to Bethel International Revival Church Ltd.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

b) Income continued

Income from charitable activities represents income receivable from goods and services and supplied in furtherance of the charity's charitable objects. It includes income from the church retreat.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

2 Accounting Policies continued

d) 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. 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.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Fixtures, fittings and equipment	Over 3 to 7 years
Motor vehicles	Over 5 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
General donations	46,509	4,603	51,112	61,144
Income tax recoverable	7,000	-	7,000	9,801
Government grants: Job Retention Scheme	5,423	-	5,423	14,519
	<u>58,932</u>	<u>4,603</u>	<u>63,535</u>	<u>85,464</u>

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2021

4 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
a Costs incurred directly on specific activities				
Employment costs	33,512	-	33,512	33,811
Venue and office hire	10,450	-	10,450	11,477
Motor and travelling costs	1,388	-	1,388	3,705
Visiting speakers	-	-	-	1,549
Church activities	1,618	406	2,024	1,406
Video, sound and small equipment	1,468	-	1,468	260
Depreciation	300	-	300	300
Grants payable (see note 4c)	2,350	5,937	8,287	11,819
	<u>51,086</u>	<u>6,343</u>	<u>57,429</u>	<u>64,327</u>
b Costs incurred on support & administration				
Independent examiner's fee for preparing and examining the accounts:	1,980	-	1,980	2,290
Communications	1,102	-	1,102	1,508
Administrative expenses	1,461	-	1,461	718
Legal and professional fees	697	-	697	640
	<u>5,240</u>	<u>-</u>	<u>5,240</u>	<u>5,156</u>
Total expenditure	<u>56,326</u>	<u>6,343</u>	<u>62,669</u>	<u>69,483</u>

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £697 (2020: £640) to Stewardship for payroll bureau services.

c Grants payable

	Institutions £	Individuals £	2021 £
Grants for UK and overseas mission	1,625	5,087	6,712
Grants for the relief of poverty	35	1,000	1,035
Grants for a variety of other charitable purposes	120	420	540
	<u>1,780</u>	<u>6,507</u>	<u>8,287</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2020 £
Grants for UK and overseas mission	100	7,599	7,699
Grants for the relief of poverty	-	3,800	3,800
Grants for a variety of other charitable purposes	120	200	320
	<u>220</u>	<u>11,599</u>	<u>11,819</u>

The charity's principal grants to institutions comprised:

	2021 £	2020 £
Churches United Fellowship	1,625	-
Grants to institutions for less than £1,000 each	155	220
	<u>1,780</u>	<u>220</u>

BETHEL INTERNATIONAL REVIVAL CHURCH LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

5 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2021	2020
	£	£
Gross wages and salaries	32,606	32,606
Social security	229	229
Pension costs	976	976
	<u>33,811</u>	<u>33,811</u>

The average monthly number of employees during the year was 1 (2020: 1). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Administrative Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2021
	£	£	£
Mr P Karunakaran (a trustee)	32,536	976	33,512

The following amounts were charged in the previous year:

	Wages & salaries	Employer pension contributions	2020
	£	£	£
Mr P Karunakaran (a trustee)	32,606	976	33,582

Mr P Karunakaran served as church leader and received the above payment for serving in that capacity, not for serving as a trustee; this payment is permitted by the charity's governing document.

6 Tangible fixed assets

	Fixtures, fittings and equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 1 December 2020	7,228	1,500	8,728
Additions	-	-	-
At 30 November 2021	7,228	1,500	8,728
Accumulated depreciation			
At 1 December 2020	7,228	1,200	8,428
Charge for the year	-	300	300
At 30 November 2021	7,228	1,500	8,728
Net book value			
At 30 November 2021	-	-	-
At 30 November 2020	-	300	300

7 Debtors

	2021	2020
	£	£
Tax recoverable	16,082	9,082
Other debtors	1,280	4,269
	<u>17,362</u>	<u>13,351</u>

BETHEL INTERNATIONAL REVIVAL CHURCH LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

8 Cash at Bank and in Hand

	2021	2020
	£	£
Cash at bank	50,055	52,318
	50,055	52,318

9 Creditors: liabilities falling due within one year

	2021	2020
	£	£
Other creditors	798	-
Accruals	3,960	4,180
	4,758	4,180

10 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
<i>Designated Funds</i>					
Events	856	-	-	120	976
Youth Ministry	814	-	-	(273)	541
Building Project	13,352	-	-	120	13,472
Emergency	6,092	-	-	(1,085)	5,007
Mission Support	-	-	-	82	82
	21,114	-	-	(1,036)	20,078
<i>General Unrestricted Funds</i>	21,103	58,932	(56,326)	(403)	23,307
Total Unrestricted Funds	42,217	58,932	(56,326)	(1,438)	43,385
<i>Restricted Funds</i>					
Overseas Mission Support	11,128	3,196	(5,087)	1,438	10,675
Building Project	6,131	62	-	-	6,193
Hardship	5	1,108	(850)	-	263
Youth Ministry	492	240	(406)	-	326
Events	890	1	-	-	891
Ministry	926	-	-	-	926
	19,572	4,607	(6,343)	1,438	19,274
Aggregate of funds	61,789	63,539	(62,669)	-	62,659

During the year £1,438 was transferred from unrestricted funds to the restricted Overseas Mission Support fund so that one of the funds included in the overall total for this fund was not in deficit at the year-end.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2021 £
	General funds £	Designated funds £	Restricted funds £	
	Fixed assets	-	-	
Debtors	17,362	-	-	17,362
Cash at bank and in hand	10,702	20,078	19,274	50,055
Current liabilities	(4,758)	-	-	(4,758)
	23,307	20,078	19,274	62,659

BETHEL INTERNATIONAL REVIVAL CHURCH LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

10 Funds continued

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
<i>Designated Funds</i>					
Events	576	-	-	280	856
Youth Ministry	986	-	-	(172)	814
Building Project	11,114	-	-	2,238	13,352
Emergency	1,080	-	-	5,012	6,092
	<u>13,756</u>	<u>-</u>	<u>-</u>	<u>7,358</u>	<u>21,114</u>
<i>General Unrestricted Funds</i>	18,591	69,853	(57,816)	(9,525)	21,103
Total Unrestricted Funds	<u>32,347</u>	<u>69,853</u>	<u>(57,816)</u>	<u>(2,167)</u>	<u>42,217</u>
<i>Restricted Funds</i>					
Overseas Mission Support	6,599	10,749	(7,599)	1,379	11,128
Building Project	5,763	368	-	-	6,131
Hardship	-	3,017	(3,800)	788	5
Youth Ministry	-	760	(268)	-	492
Events	640	250	-	-	890
Ministry	446	480	-	-	926
	<u>13,448</u>	<u>15,624</u>	<u>(11,667)</u>	<u>2,167</u>	<u>19,572</u>
Aggregate of funds	<u>45,795</u>	<u>85,477</u>	<u>(69,483)</u>	<u>-</u>	<u>61,789</u>

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2020 £
	General funds £	Designated funds £	Restricted funds £	
Fixed assets	300	-	-	300
Debtors	13,351	-	-	13,351
Cash at bank and in hand	11,632	21,114	19,572	52,318
Current liabilities	(4,180)	-	-	(4,180)
	<u>21,103</u>	<u>21,114</u>	<u>19,572</u>	<u>61,789</u>

Designated Funds

Events: represents funds set aside to spend on future events.

Youth Ministry: represents funds set aside for youth ministry

Building Project: represents funds set aside for a building for the church.

Emergency Fund: represents funds set aside for unforeseen expenditure.

Restricted Funds

Overseas Mission Support: was created from donations received to help support nursery workers, church pastors and contribute to church building projects in Sri Lanka.

Building Project: was created from donations received to help fund a building for the church.

Hardship: was created from donations received to help those in financial need; this year the donations received were used to help the poor in Sri Lanka

Youth Ministry: was created from donations received to help fund the church's ministry with children and young people.

Events: was created from donations received to help met the cost of future events.

Ministry: was created from donations received to help pay for materials used by various ministries.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2021

11 Transactions with related parties

During the year the charity:

- a) received donations totalling £12,660 (2020: £11,000) from related parties (which includes trustees, key management and anyone closely connected to them).
- b) paid rent of £4,800 (2020: £4,800) to Mrs Suganthini Pirabakaran, who is a trustee, for the use of space in her home as a church office; these payments are permitted by the charity's governing document.

Except for the reimbursement of expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee, no expenses were paid to (or for) the trustees (2020: £nil).

Except as disclosed in note 5 'Analysis of staff costs', there have been no other transactions with related parties during the year.

12 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 30 NOVEMBER 2021

	Unrestricted General Funds 2021 £	Unrestricted Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	58,932	-	4,603	63,535
Investments	-	-	4	4
Total income and endowments	58,932	-	4,607	63,539
EXPENDITURE ON:				
Charitable activities:				
	56,326	-	6,343	62,669
Total Expenditure	56,326	-	6,343	62,669
Net income/(expenditure)	2,606	-	(1,736)	870
Transfers between funds	(403)	(1,036)	1,438	-
Net movement in funds	2,203	(1,036)	(299)	870
Reconciliation of funds:				
Total funds brought forward	21,103	21,114	19,572	61,789
Total funds carried forward	23,307	20,078	19,274	62,659

	Unrestricted General Funds 2020 £	Unrestricted Designated Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
	69,847	-	15,617	85,464
	6	-	7	13
	69,853	-	15,624	85,477
	57,816	-	11,667	69,483
	57,816	-	11,667	69,483
	12,037	-	3,957	15,994
	(9,525)	7,358	2,167	-
	2,512	7,358	6,124	15,994
	18,581	13,756	13,448	45,785
	21,103	21,114	19,572	61,789

Note

3

4

10

10

Bethel International Revival Church

England & Wales - Charity number 1130950

Accounts

BIRC

Annual

Report

YEAR ENDED 30 NOVEMBER 2020

“I will confirm my covenant between me and you and will greatly increase your numbers” Genesis 17:2

Bethel International Revival Church Ltd
(formerly known as Bethel Missionary Church UK)

Pastor Titus Pirabakaran
Senior Pastor

75 Roebuck Road
Chessington, KT9 1JZ

www.bethelministries.org.uk
bethel-mc@hotmail.co.uk

Table of Contents

Contents

Administrative Information	1
Aims & Purposes, Recruitment and Operating Highlights	2
Financial Review & Reserves Policy	4
UK Ministries Overview	5
Sunday School – Kingdom Kids	7
Youth Ministry	8
TIME 2 BUILD	10
Sri-Lanka Ministries	11
Responsibilities of directors under company Law	12
Contact Information	13
Independent Examiner's Report	14
Statement of Financial Activities	15
Balance Sheet	16
Notes to the Accounts	17-23
Detailed Statement of Financial Activities With Comparatives	24



BIRC Annual 2020 Summary

Administrative Information

Bethel International Revival Church (main branch) is situated on Church Road, Mitcham. It is within the Building of Mitcham Parish Church.

Registered office:	75 Roebuck Road, Chessington, KT9 1JZ.
Current Directors/Trustees:	Mr Pirabakaran Karunakaran Mrs Suganthini Pirabakaran Mr Thiakeswaran Ramalingam Miss Marilyn Pirabakaran (appointed on 30 th Dec 2016) Mr Arulsuthan Balasundaram (appointed on 10 th July 2017) Mrs Pooma Arulsuthan (appointed on 10 th July 2017)
Key Staff:	Mr Pirabakaran Karunakaran (Senior Pastor)* *Furloughed scheme applied throughout COVID pandemic
Company Registration no:	6742022
Charity Registration no:	1130950
Governing instrument:	Memorandum and Articles of Association dated 14 December 2008
Independent Examiner:	Ajay Rajani FCIE, Stewardship, 1 Lamb's Passage, London EC1Y 8AB
Bankers:	Lloyds

Aim and Purposes

Our aim as follows:

7 Areas for increase and growth

1. **Grow in word**
 - Learn word
 - Mediate word
2. **Grow in daily Life**
 - Family life
 - Work life
 - Friendship
 - Community
3. **Grow in worship and warfare (prayer life)**
4. **Grow in Soul winning**
5. **Grow in spirituality**
6. **Grow & encourage next generation**
7. **Grow in wealth & prosperity**

Our purpose is to share the gospel of Jesus Christ by partnering with Pastor Mr Titus K. Pirabakaran, leaders and members of the church. Our mission is to equip all with the Word of God and reach out to the surrounding communities in UK and Sri-Lanka with Love of Jesus by exhibiting faith in action.

Recruitment

The charity reviews current skill sets in leadership meetings quarterly and identifies gaps and potential new roles that are required for the church (Leaders, Sunday School Teachers etc.). Through prayers and interviews, candidates are selected, and a decision is made collectively with trustees and leadership team.

Operating Highlights

United Kingdom

In planning the activities, the Directors have had regard to the guidance on public benefit issued by the Charity Commission.



Regular services at 4 branches in UK on Sundays are continuing to grow. Homeless outreach by our youths continue to impact the lives of many on the streets of London. Sunday school curriculum was established and shared across all branches. BIRC took part in the Samaritan's operations Christmas child, generating over 75 shoe boxes.



Sri-Lanka

The charity continues to partner with ministries in Sri-Lanka and, during the year, the charity helped fund the following:

- Financial support to 10 widowed families
- Bethel free nursery continue to provide teaching for 20 children from under privileged background.
- Four ministers working with the community providing pastoral care support for families.



During the lockdown we were able to help those who were vulnerable, single parents and the elderly with food packages and essential items. We were also able to donate wheelchairs, motor bikes and essential items for a shop to keep going. The motorbike was given to a girl with a disability to enable her to go to school.

Looking Ahead

Time to Build Campaign will continue – eventually it is hoped that the charity will be able to buy a building, which would help us increase our outreach into the community. In Sri-Lanka, we are looking to help expand the free nursery with a new building plan.

On 3 February 2020 the charity changed its name from Bethel Missionary Church to Bethel International Revival Church.

Financial Review & Reserves Policy

Financial Review

During the year income decreased by £32,465 to £85,477. This reduction in income was largely due to the pandemic when, for a large part of the year, the charity could not meet physically and there were no Sunday collections. This year's income includes grants totaling £14,519 from the Government's Job Retention Scheme.

Largely as a result of the pandemic expenditure fell by £35,228, to £69,483. This included grants totaling £11,399 (2019: £11,681) given to support ministries and help the poor in Sri Lanka.

As a result, the charity has reported a surplus for the year of £15,994 (2019: £13,231) and the charity's net assets have increased by £15,994 to £61,789. This included cash of £52,318, of which £32,746 is unrestricted.

Reserves Policy

The trustees have established a policy whereby free reserves (which the trustees define to be unrestricted cash) is no less than £15,000, which equates to about two months' of usual unrestricted expenditure. At the year-end, the charity held unrestricted cash of £32,746 and the charity is complying with its reserves policy.

UK Ministries Overview

BIRC has maintained regular public worship, prayer, bible studies, preaching and taught the word of God throughout the Greater London area (Mitcham, Northolt, Croydon, and Sutton). In addition to this, we also reached out to Ashford in Kent, High Wycombe and Manchester.

Planning for activities takes place under the leadership of our Pastor K Pirabakaran and consideration given to Charity Commission's guidance on public benefit - in particular, their guidance on charities for the advancement of religion.

We endeavor to enable ordinary people to live out their faith in the community through:

- Worship and prayer
- Learning about the word of God
- Bible study
- Developing their knowledge and trusting in Lord Jesus Christ
- Encourage youths to be a good citizens and positive contributors to the community;
- Evangelism
- Mission and outreach work in UK and overseas

Our Sunday services (4) and worship are held putting faith into practice through prayer, scripture reading, and preaching in the following places.

1. Northolt BIRC – Service in Tamil
2. Mitcham BIRC – Service in Tamil and Sinhala with occasional English translation
3. Manchester BIRC – Service in Tamil
4. Manchester BIRC – Service Sinhala

BIRC has a total of 23 other ministries supporting the churches and community. Some of these include:

- Sunday School – Kingdom Kids
- BIRC Youth Ministry – monthly youth meeting and youth service
- BIRC Media – reaching out through social network
- BIRC Catering – providing catering for church events
- BIRC Transport – 2 vans providing transport to all church goers.



Regular meetings of the working committee in 2020

The leadership team have met frequently throughout the year and the following hot topics were discussed:

- Health of the church and growth
- Increasing evangelism activities
- Media development
- Finance status
- General logistics in the church such as transport and maintenance
- Events planning



Highlights of this year

- We have successfully transitioned to our high definition live streaming system. This is a step up to our goal of reaching out globally with the word of God.
- During lockdown we were able to stream our service online on facebook and youtube.
- We carried our projects such as letters of love, to those who worked in the NHS as letters of gratitude and encouragement. We also were inspired by Marcus Rashford's scheme for free meals and showed our support by offering free hot meals during the holidays.
- Under the guidelines we were able to carry out a car park service that was socially distanced but also gave us an opportunity to worship together.



Other Department Highlights

- We introduced worship nights for us to be able to unite together and worship and also to have a night of fellowship together.
- Introduced after church music classes open to all kids and adults. After they have met the criteria, they will showcase their talents in bible studies, fasting prayers and church services.
- The literature team published magazines with creative things connecting us to God.



Sunday School – Kingdom Kids

www.facebook.com/BMC.Sunday.School

BETHEL Values

Blessed **E**xtraordinary **T**eam focused **H**elpful **E**ncouraging **L**eaders of the future.

- Recognition of wanted behaviour-Jesus said let the children come to me, and do not hinder them, for the kingdom of heaven belongs to such as these. Matthew 19:4
- Restorative approach to resolving unwanted behaviour –The Jesus way!

Purpose

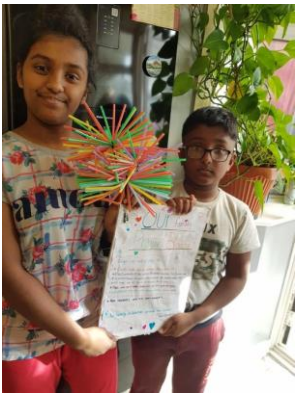
- Children aged **4-14** are taught biblical principles and stories through quality teaching.
- Children are guided to pray, read the bible and seek God for their fulfilment.
- Children can apply biblical themes to everyday life and enter a deeper relationship with God.
- Children's learning must reflect the Bethel Values and the Bethel Missionary Church's vision.

Our Curriculum

Our Curriculum this year has been derived from Go Teach, a christian organisation who has developed and created a scheme of work with booklets for the children to complete. Children complete the workbooks three times a month and focus on singing and worshiping for the rest of week(s) in any given month.

Our Events (Manchester, Northolt & Mitcham)

- Kids continued to carry on the curriculum during lockdown online.
- Children getting involved in our street outreach.
- Kids had zoom meetings with Pastor where they were able to ask questions and have a time of fellowship.
- Children participated in the letters of love project where they helped write the letters to give to key workers.



Youth Ministry

www.facebook.com/BMC.Youth.Ministry

Our Word: 1 Timothy 4:12

“Don’t let anyone think less of you because of you are young. Be an example to all believers in what you say, in the way you live, in your love, your faith and your purity”

Our Vision

To **equip** all with word of God, **reach** out to all with love of Jesus and **restore** lives in many nations.

Our Mission

5Ws: Welcome, Worship, Word, Warfare and Witness.

BIRC Youth 7-Fold Ministries & Structure

BIRC youth ministry has its own administration run by youth leaders and supervisors.

BIRC Youth Finance

BMC Youth ministry is self-funded and no monies come from the main church account.

BIRC Youth Key Events and Outreaches in 2020

Regular Monthly Youth Meetings and service

The youth continued their meetings online on Zoom with something different every week. The structure we follow is

- **First week**, time of fellowship for the youth where they were able to participate in games and win prizes.
- **Second week**, question time or debate time. Choosing topics that were relevant to now and using scripture to help us and guide us.





- **Third week**, Leaders meeting and prayer. A time for the Youth supervisors, Senior leaders and trainee leaders to catch up, review and pray about the youth ministry.
- **Fourth week**, character time or opinion time. The youth got the opportunity to share about who has been inspiring them in the Bible.

Street outreach and homeless outreach

On boxing day the youth made essential boxes for the homeless and distributed them throughout Mitcham and Tooting.

Youth football match

The trainee leaders organised a football match with New Life Church of God, Milton Keynes. A great time of fellowship and unity.



TIME 2 BUILD

EZRA 1:1-11

God gave a vision on 24th June 2015 through his Word (EZRA 1:1-11) to build a Community Centre in the UK to reach out to the needs of families. This vision was shared with the public through the Peace and Power Concert.

Purpose of Community Centre e.g. as follows (not limited to):

1. Worship God
2. Hear the Word of God
3. Reach Out to Homeless
 - Build Shower Rooms & Eat-in Kitchen
4. Family Advice Centre for Widows
5. Career Advice for Prison Leavers
6. Support Centre for Cancer Patients

Sri-Lanka Ministries

We speak weekly with Pastor Arul, who oversees the ministries we support in Sri Lanka. After much discussion and prayer, we have agreed to help the ministry in Sri Lanka build a church in a small village in Jaffna.

We continue to support widows and nursery kids.

In addition we also plan to help expand the current nursery and help the ministry in Sri Lanka start a new service at a small village called Poonhari; this will increase the number of churches we help support to four.

Responsibilities Of Directors Under Company Law

The directors 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).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the directors are required to:

1. Select suitable accounting policies and apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgements and estimates that are reasonable and prudent;
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the Directors and signed on their behalf by:

Pirabakaran Karunakaran – director and trustee

Date:

Contact Information

Pastor Titus Pirabakaran Senior Pastor & Trustee bethel-mc@hotmail.co.uk	Pastor Suganthini Pirabakaran BIRC Trustee
Pastor Mr Thiakeswaran Ramalingam BIRC Trustee	Pastor Arulsuthan Balasundaram BIRC Trustee

Mrs Pooma Arulsuthan BIRC Trustee	Miss Marilyn Pirabakaran BIRC Administration

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
BETHEL INTERNATIONAL REVIVAL CHURCH LTD
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2020 on pages 15 to 24 following, which have been prepared on the basis of the accounting policies set out on pages 17 and 18.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date:

BETHEL INTERNATIONAL REVIVAL CHURCH LTD
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 NOVEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	69,847	15,617	85,464	117,291
Other trading activities		-	-	-	640
Investment income		6	7	13	11
Total income and endowments		69,853	15,624	85,477	117,942
EXPENDITURE ON:					
Charitable activities:	4	57,816	11,667	69,483	104,711
Total expenditure		57,816	11,667	69,483	104,711
Net income/(expenditure)		12,037	3,957	15,994	13,231
Transfers between funds	10	(2,167)	2,167	-	-
Net movement in funds		9,870	6,124	15,994	13,231
Reconciliation of funds:					
Total funds brought forward		32,347	13,448	45,795	32,564
Total funds carried forward	10	42,217	19,572	61,789	45,795

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 17 to 24 form part of these accounts.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

BALANCE SHEET

AS AT 30 NOVEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
FIXED ASSETS					
Tangible assets	6	300	-	300	600
CURRENT ASSETS					
Debtors	7	13,351	-	13,351	18,950
Cash at bank and in hand	8	32,746	19,572	52,318	32,578
		46,097	19,572	65,669	51,528
CREDITORS: Amounts falling due within one year	9	4,180	-	4,180	6,333
Net current assets / (liabilities)		41,917	19,572	61,489	45,195
TOTAL NET ASSETS		42,217	19,572	61,789	45,795
FUND BALANCES					
Unrestricted Funds	10				
General funds		21,103	-	21,103	18,591
Designated funds		21,114	-	21,114	13,756
		42,217	-	42,217	32,347
Restricted Funds		-	19,572	19,572	13,448
		42,217	19,572	61,789	45,795

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2020 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Pirabakaran Karunakaran

Date

Company number: 06742022

Charity number: 1130950

The notes on pages 17 to 24 form part of these accounts.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2020

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page. On 3 February 2020 the charitable company changed its name from Bethel Missionary Church UK to Bethel International Revival Church Ltd.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect forecasts.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

b) Income continued

Income from charitable activities represents income receivable from goods and services and supplied in furtherance of the charity's charitable objects. It includes income from the church retreat.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2020

2 Accounting Policies continued

d) 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. 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.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Fixtures, fittings and equipment	Over 3 to 7 years
Motor vehicles	Over 5 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
General donations	45,527	15,617	61,144	99,818
Income tax recoverable	9,801	-	9,801	17,473
Government grants: Job Retention Scheme	14,519	-	14,519	-
	<u>69,847</u>	<u>15,617</u>	<u>85,464</u>	<u>117,291</u>

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2020

4 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
a Costs incurred directly on specific activities				
Employment costs	33,811	-	33,811	33,439
Venue hire	11,477	-	11,477	31,390
Motor and travelling costs	3,705	-	3,705	6,681
Visiting speakers	1,549	-	1,549	6,921
Church activities	1,138	268	1,406	5,136
Video, sound and small equipment	260	-	260	2,237
Depreciation	300	-	300	300
Grants payable (see note 4c)	420	11,399	11,819	12,536
	<u>52,660</u>	<u>11,667</u>	<u>64,327</u>	<u>98,640</u>
b Costs incurred on support & administration				
Independent examiner's fee for preparing and examining the accounts:				
in respect of the year	1,980	-	1,980	1,980
in respect of the previous year	310	-	310	1,200
Telephone	1,508	-	1,508	1,873
Printing postage and stationery	718	-	718	195
Sundry expenses	640	-	640	823
	<u>5,156</u>	<u>-</u>	<u>5,156</u>	<u>6,071</u>
Total expenditure	<u>57,816</u>	<u>11,667</u>	<u>69,483</u>	<u>104,711</u>

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £640 (2019: £454) to Stewardship for payroll bureau services.

c Grants payable

	Institutions £	Individuals £	2020 £
Grants for overseas mission	100	7,599	7,699
Grants for the relief of poverty	-	3,800	3,800
Grants for a variety of other charitable purposes	120	200	320
	<u>220</u>	<u>11,599</u>	<u>11,819</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2019 £
Grants for overseas mission	-	9,581	9,581
Grants for the relief of poverty	2,100	700	2,800
Grants for a variety of other charitable purposes	155	-	155
	<u>2,255</u>	<u>10,281</u>	<u>12,536</u>

The charity's principal grants to institutions comprised:

	2020 £	2019 £
Canaan Fellowship International Church, Sri Lanka (for widows and orphans)	-	2,100
Grants to institutions for less than £1,000 each	220	155
	<u>220</u>	<u>2,255</u>

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2020

5 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2020	2019
	£	£
Gross wages and salaries	32,606	32,407
Social security	229	167
Pension costs	976	865
	<u>33,811</u>	<u>33,439</u>

The average monthly number of employees during the year was 1 (2019: 1). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Administrative Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2020
	£	£	£
Mr P Karunakaran (a trustee)	<u>32,606</u>	<u>976</u>	<u>33,582</u>

The following amounts were charged in the previous year:

	Wages & salaries	Employer pension contributions	2019
	£	£	£
Mr P Karunakaran (a trustee)	<u>32,407</u>	<u>865</u>	<u>33,272</u>

Mr P Karunakaran served as church leader and received the above payment for serving in that capacity, not for serving as a trustee; this payment is permitted by the charity's governing document.

6 Tangible fixed assets

	Fixtures, fittings and equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 1 December 2019	7,228	1,500	8,728
Additions	-	-	-
At 30 November 2020	<u>7,228</u>	<u>1,500</u>	<u>8,728</u>
Accumulated depreciation			
At 1 December 2019	7,228	900	8,128
Charge for the year	-	300	300
At 30 November 2020	<u>7,228</u>	<u>1,200</u>	<u>8,428</u>
Net book value			
At 30 November 2020	<u>-</u>	<u>300</u>	<u>300</u>
At 30 November 2019	<u>-</u>	<u>600</u>	<u>600</u>

7 Debtors

	2020	2019
	£	£
Tax recoverable	9,082	17,650
Other debtors	4,269	1,300
	<u>13,351</u>	<u>18,950</u>

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2020

8 Cash at Bank and in Hand

	2020	2019
	£	£
Cash at bank	52,318	32,578
	52,318	32,578

9 Creditors: liabilities falling due within one year

	2020	2019
	£	£
Accruals	4,180	6,333
	4,180	6,333

10 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
<i>Designated Funds</i>					
Events	576	-	-	280	856
Youth Ministry	986	-	-	(172)	814
Building Project	11,114	-	-	2,238	13,352
Emergency	1,080	-	-	5,012	6,092
	13,756	-	-	7,358	21,114
<i>General Unrestricted Funds</i>	18,591	69,853	(57,816)	(9,525)	21,103
Total Unrestricted Funds	32,347	69,853	(57,816)	(2,167)	42,217
<i>Restricted Funds</i>					
Overseas Mission Support	6,599	10,749	(7,599)	1,379	11,128
Building Project	5,763	368	-	-	6,131
Hardship	-	3,017	(3,800)	788	5
Youth Ministry	-	760	(268)	-	492
Events	640	250	-	-	890
Ministry	446	480	-	-	926
	13,448	15,624	(11,667)	2,167	19,572
Aggregate of funds	45,795	85,477	(69,483)	-	61,789

During the year the trustees set aside a further £7,358 for a variety of projects by making a transfer for that amount from unrestricted general funds to unrestricted designated funds.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £	Designated funds £	Restricted funds £	
Fixed assets	300	-	-	300
Debtors	13,351	-	-	13,351
Cash at bank and in hand	11,632	21,114	19,572	52,318
Current liabilities	(4,180)	-	-	(4,180)
	21,103	21,114	19,572	61,789

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2020

10 Funds continued

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2019 £	Incoming resources 2019 £	Outgoing resources 2019 £	Transfers in the year 2019 £	Closing balance 2019 £
<i>Designated Funds</i>					
Events	16	-	-	560	576
Youth Ministry	201	-	-	785	986
Building Project	7,400	-	-	3,714	11,114
Emergency	-	-	-	1,080	1,080
	<u>7,617</u>	<u>-</u>	<u>-</u>	<u>6,139</u>	<u>13,756</u>
<i>General Unrestricted Funds</i>	<u>19,427</u>	<u>98,033</u>	<u>(92,730)</u>	<u>(6,139)</u>	<u>18,591</u>
Total Unrestricted Funds	<u><u>27,044</u></u>	<u><u>98,033</u></u>	<u><u>(92,730)</u></u>	<u><u>-</u></u>	<u><u>32,347</u></u>
<i>Restricted Funds</i>					
Overseas Mission Support	349	16,638	(10,388)	-	6,599
Building Project	4,810	953	-	-	5,763
Hardship	-	700	(700)	-	-
Youth Ministry	361	515	(876)	-	-
Events	-	640	-	-	640
Ministry	-	463	(17)	-	446
	<u>5,520</u>	<u>19,909</u>	<u>(11,981)</u>	<u>-</u>	<u>13,448</u>
Aggregate of funds	<u><u>32,564</u></u>	<u><u>117,942</u></u>	<u><u>(104,711)</u></u>	<u><u>-</u></u>	<u><u>45,795</u></u>

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2019 £
	General funds £	Designated funds £	Restricted funds £	
Fixed assets	600	-	-	600
Debtors	18,950	-	-	18,950
Cash at bank and in hand	5,374	13,756	13,448	32,578
Current liabilities	<u>(6,333)</u>	<u>-</u>	<u>-</u>	<u>(6,333)</u>
	<u><u>18,591</u></u>	<u><u>13,756</u></u>	<u><u>13,448</u></u>	<u><u>45,795</u></u>

Designated Funds

Events: represents funds set aside to spend on future events.

Youth Ministry: represents funds set aside for youth ministry

Building Project: represents funds set aside for a building for the church.

Emergency Fund: represents funds set aside for unforeseen expenditure.

Restricted Funds

Overseas Mission Support: was created from donations received to help support nursery workers, church pastors and contribute to church building projects in Sri Lanka.

Building Project: was created from donations received to help fund a building for the church.

Hardship: was created from donations received to help those in financial need; this year the donations received were used to help the poor in Sri Lanka

Youth Ministry: was created from donations received to help fund the church's ministry with children and young people.

Events: was created from donations received to help met the cost of future events.

Ministry: was created from donations received to help pay for materials used by various ministries.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2020

11 Transactions with related parties

During the year the charity:

- a) received donations totalling £11,000 (2019: £14,480) from related parties (which includes trustees, key management and anyone closely connected to them).
- b) paid rent of £4,800 (2019: £4,800) to Mrs Suganthini Pirabakaran, who is a trustee, for the use of space in her home as a church office; these payments are permitted by the charity's governing document.

Except for the reimbursement of expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee, no expenses were paid to (or for) the trustees (2019: £nil).

Except as disclosed in note 5 'Analysis of staff costs', there have been no other transactions with related parties during the year.

12 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 30 NOVEMBER 2020

	Note	Unrestricted	Unrestricted	Restricted	Total	Unrestricted	Unrestricted	Restricted	Total
		General Funds 2020 £	Designated Funds 2020 £	Funds 2020 £	Funds 2020 £	General Funds 2019 £	Designated Funds 2019 £	Funds 2019 £	Funds 2019 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	69,847	-	15,617	85,464	98,032	-	19,259	117,291
Charitable activities		-	-	-	-	-	-	-	-
Other trading activities		-	-	-	-	-	-	640	640
Investments		6	-	7	13	1	-	10	11
Total income and endowments		69,853	-	15,624	85,477	98,033	-	19,909	117,942
EXPENDITURE ON:									
Charitable activities:	4	57,816	-	11,667	69,483	92,730	-	11,981	104,711
Total Expenditure		57,816	-	11,667	69,483	92,730	-	11,981	104,711
Net income/(expenditure)		12,037	-	3,957	15,994	5,303	-	7,928	13,231
Transfers between funds	10	(9,525)	7,358	2,167	-	(6,139)	6,139	-	-
Net movement in funds		2,512	7,358	6,124	15,994	(836)	6,139	7,928	13,231
Reconciliation of funds:									
Total funds brought forward		18,591	13,756	13,448	45,795	19,427	7,617	5,520	32,564
Total funds carried forward	10	21,103	21,114	19,572	61,789	18,591	13,756	13,448	45,795