

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

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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 30th Dec 2016)

Mr Arulsuthan Balasundaram (appointed on 10th July 2017)

Mrs Pooma Arulsuthan (appointed on 10th 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

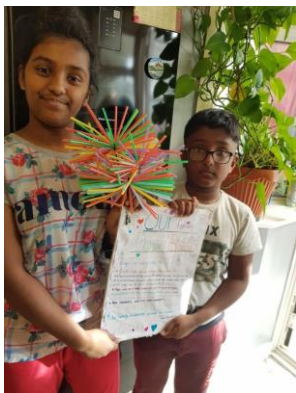
- Children aged **4-14** are taught biblical principles and stories through quality teaching.
- Children are guided to pray, read the bible and seek God for their fulfilment.
- Children can apply biblical themes to everyday life and enter a deeper relationship with God.
- Children's learning must reflect 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 worshipping 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 overseas 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	<u>300</u>	<u>-</u>	<u>300</u>	<u>600</u>
CURRENT ASSETS					
Debtors	7	13,351	-	13,351	18,950
Cash at bank and in hand	8	<u>32,746</u>	<u>19,572</u>	<u>52,318</u>	<u>32,578</u>
		46,097	19,572	65,669	51,528
CREDITORS: Amounts falling due within one year	9	<u>4,180</u>	<u>-</u>	<u>4,180</u>	<u>6,333</u>
Net current assets / (liabilities)		<u>41,917</u>	<u>19,572</u>	<u>61,489</u>	<u>45,195</u>
TOTAL NET ASSETS		<u>42,217</u>	<u>19,572</u>	<u>61,789</u>	<u>45,795</u>
FUND BALANCES	10				
Unrestricted Funds					
General funds		21,103	-	21,103	18,591
Designated funds		<u>21,114</u>	<u>-</u>	<u>21,114</u>	<u>13,756</u>
		42,217	-	42,217	32,347
Restricted Funds		<u>-</u>	<u>19,572</u>	<u>19,572</u>	<u>13,448</u>
		<u>42,217</u>	<u>19,572</u>	<u>61,789</u>	<u>45,795</u>

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:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 2020 £
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
	<u>52,318</u>	<u>32,578</u>

9 Creditors: liabilities falling due within one year

	2020	2019
	£	£
Accruals	4,180	6,333
	<u>4,180</u>	<u>6,333</u>

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
	<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>

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:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2020 £
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>

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>27,044</u>	<u>98,033</u>	<u>(92,730)</u>	<u>-</u>	<u>32,347</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>32,564</u>	<u>117,942</u>	<u>(104,711)</u>	<u>-</u>	<u>45,795</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 £	2019 £
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>18,591</u>	<u>13,756</u>	<u>13,448</u>	<u>45,795</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 General Funds 2020 £	Unrestricted Designated Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Unrestricted General Funds 2019 £	Unrestricted Designated Funds 2019 £	Restricted Funds 2019 £	Total 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