

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

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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.

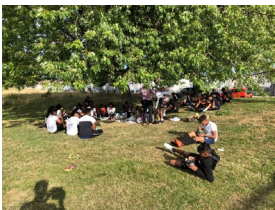
BIRC Youth Finance

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

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 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	<u>1,595</u>	<u>-</u>	<u>1,595</u>	<u>-</u>
CURRENT ASSETS					
Debtors	7	17,000	-	17,000	17,362
Cash at bank and in hand	8	<u>23,253</u>	<u>10,603</u>	<u>33,856</u>	<u>50,055</u>
		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)		<u>35,743</u>	<u>10,603</u>	<u>46,346</u>	<u>62,659</u>
TOTAL NET ASSETS		<u>37,338</u>	<u>10,603</u>	<u>47,941</u>	<u>62,659</u>
FUND BALANCES	10				
Unrestricted Funds					
General funds		14,248	-	14,248	23,307
Designated funds		<u>23,090</u>	<u>-</u>	<u>23,090</u>	<u>20,078</u>
		37,338	-	37,338	43,385
Restricted Funds		<u>-</u>	<u>10,603</u>	<u>10,603</u>	<u>19,274</u>
		<u>37,338</u>	<u>10,603</u>	<u>47,941</u>	<u>62,659</u>

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:

- 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:

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
	<u>33,512</u>	<u>33,811</u>

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)	<u>32,536</u>	<u>976</u>	<u>33,512</u>

The following amounts were charged in the previous year:

	Wages & salaries	Employer pension contributions	2021 £
Mr P Karunakaran (a trustee)	<u>32,536</u>	<u>976</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.

6 Tangible fixed assets

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

7 Debtors

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

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
	<u>33,856</u>	<u>50,055</u>

9 Creditors: liabilities falling due within one year

	2022 £	2021 £
Other creditors	-	798
Accruals	4,510	3,960
	<u>4,510</u>	<u>4,758</u>

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
	<u>20,078</u>	<u>5</u>	<u>-</u>	<u>3,006</u>	<u>23,090</u>
<i>General Unrestricted Funds</i>	23,307	64,719	(70,978)	(2,800)	14,248
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>62,659</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	(4,510)	-	-	(4,510)
	<u>14,248</u>	<u>23,090</u>	<u>10,603</u>	<u>47,941</u>

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>			
	General funds £	Designated funds £	Restricted funds £	2021 £
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