

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

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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 led 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.

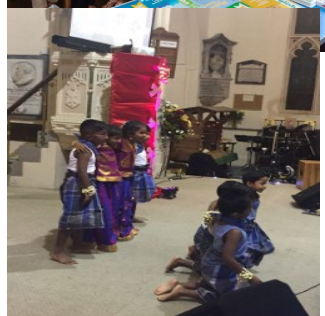
**BIRC 18TH Anniversary**

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.



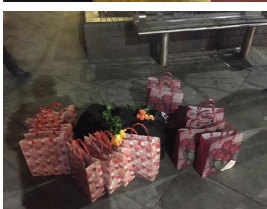
BIRC Youth Finance

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 | <u>797</u> | <u>-</u> | <u>797</u> | <u>1,595</u> |
| CURRENT ASSETS | | | | | |
| Debtors | 8 | 20,513 | - | 20,513 | 17,000 |
| Cash at bank and in hand | 9 | <u>21,366</u> | <u>10,675</u> | <u>32,041</u> | <u>33,856</u> |
| | | 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) | | <u>35,704</u> | <u>10,675</u> | <u>46,379</u> | <u>46,346</u> |
| TOTAL NET ASSETS | | <u>36,501</u> | <u>10,675</u> | <u>47,176</u> | <u>47,941</u> |
| FUND BALANCES | 11 | | | | |
| Unrestricted Funds | | | | | |
| General funds | | 16,301 | - | 16,301 | 14,248 |
| Designated funds | | <u>20,200</u> | <u>-</u> | <u>20,200</u> | <u>23,090</u> |
| | | 36,501 | - | 36,501 | 37,338 |
| Restricted Funds | | <u>-</u> | <u>10,675</u> | <u>10,675</u> | <u>10,603</u> |
| | | <u>36,501</u> | <u>10,675</u> | <u>47,176</u> | <u>47,941</u> |

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:

- 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:

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 |
| | <u>70,140</u> | <u>5,302</u> | <u>75,442</u> | <u>71,014</u> |

4 Income from charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Total 2022 £ |
|--|----------------------------|--------------------------|--------------------|--------------------|
| Church activities including youth activities | 906 | 1,120 | 2,026 | - |
| | <u>906</u> | <u>1,120</u> | <u>2,026</u> | <u>-</u> |

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) | <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 | 2022 |
|------------------------------|------------------|--------------------------------|---------------|
| | | | £ |
| 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.

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> | | | |
|--------------------------|---------------------------|--------------------------|--------------------------|----------------|
| | General funds £ | Designated funds £ | Restricted funds £ | 2022 £ |
| 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
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2024-11-22 - 11:56:17 GMT
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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