

BIRC Annual Report

DEC 2023- NOV 2024

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

Bethel International Revival Church UK

Pastor Titus Pirabakaran
Senior Pastor

75 Roebuck Road
Chessington, KT9 1JZ

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BIRC Annual 2023/2024 Summary

Administrative Information

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

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

Directors/Trustees: Mr Pirabakaran Karunakaran

Mrs Suganthini Pirabakaran

Mr Thiakeswaran Ramalingam

Miss Marilyn Pirabakaran

Mr Arulsuthan Balasundaram (Resigned 31 Dec 2025)

Mrs Pooma Arulsuthan (Resigned 31 Dec 2025)

Pirasanya Suyanthan (Appointed 1 Jan 2025)

Key Staff: Mr Pirabakaran Karunakaran (Senior Pastor)

Company Registration no: 6742022

Charity Registration no: 1130950

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

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

Bankers: Lloyds

Aims and Purposes

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

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

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

Structure, Governance and Management

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

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

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

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

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

Recruitment and Appointment of Trustees and Volunteers

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

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

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

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

Risk Management

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

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

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

Operating Highlights

United Kingdom

Operating Highlights

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

Regular Worship Services

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

Community Outreach - Homeless Ministry

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

Sunday School Curriculum Development

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

Baptism Preparation Programme

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

Digital Media and Online Ministry

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

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

Community Engagement - Football Tournament

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

Church Anniversary Celebration

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

Sri-Lanka

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

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

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

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

Financial Review & Reserves Policy

Financial Review

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

Reserves Policy

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

UK Ministries Overview



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

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

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

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

Public Worship Services

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

Services are currently held at the following locations:

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

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

Ministry and Volunteer Activities

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

Key ministries include:

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

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

Church Anniversary Celebration

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



Leadership and Governance Meetings

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

Key areas reviewed and discussed included:

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

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



Sunday School

Sunday School Ministry

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

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

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

Purpose and Objectives

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

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

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

Curriculum and Safeguarding

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

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

Sunday School Activities and Events

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

Key activities during the reporting period included:

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

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



BIRC Youth Ministry

Our Word: 1 Timothy 4:12

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

Our Vision

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

Our Mission

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

BIRC Youth Finance

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



BIRC Youth Bible Study

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

Youth Careers Future Event

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



TIME 2 BUILD

EZRA 1:1-11

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

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

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

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

Responsibilities of trustees under company law

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

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

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

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

Approval

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

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

Pirabakaran Karunakaran

Date: Feb 27, 2026

Contact Information

Pastor Titus Pirabakaran

Senior Pastor

bethel-mc@hotmail.co.uk

Mrs Suganthini Pirabakaran

Pastor

Arulsuthan Balasundaram

Pastor

BIRC Finance/
Administration

Mr Thiakeswaran Ramalingam

Assistant Pastor

Marilyn Pirabakaran

BIRC Administration

Pooma Arulsuthan

BIRC Administration

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

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

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

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

Date: Feb 27, 2026

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

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

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

All income and expenditure derive from continuing operations.

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

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

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

BALANCE SHEET

AS AT 30 NOVEMBER 2024

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

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

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

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

- 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:

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

Pirabakaran Karunakaran - director and trustee

Date: Feb 27, 2026

Company number: 06742022

Charity number: 1130950

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

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2024

1 Statutory Information

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

2 Accounting Policies

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

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

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

a) Going concern

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

b) Income

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

Income from donations includes:

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

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

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

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

c) Expenditure

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

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

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

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2024

e) Tangible fixed assets

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

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

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

f) Pension scheme arrangements

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

g) Taxation

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

h) Exemption from preparing a cashflow statement

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

i) Critical accounting estimates and areas of judgement

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

3 Donations

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

4 Income from charitable activities

	2024	2023
	£	£
Church activities including youth activities	2,471	2,026
	<u>2,471</u>	<u>2,026</u>

5 Investment income

	2024	2023
	£	£
Bank interest	371	253
	<u>371</u>	<u>253</u>

6 Charitable expenditure

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

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2024

b Costs incurred on support & administration

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

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

c Grants payable

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

The comparatives for the previous year are as follows:

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

The charity's principal grants to institutions comprised:

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

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2024

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

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

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

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

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

The following amounts were payable in the previous year:

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

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

8 Tangible fixed assets

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

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2024

9 Debtors

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

10 Cash at Bank and in Hand

	2024 £	2023 £
Cash at bank with immediate access	<u>36,010</u>	<u>32,041</u>
	<u><u>36,010</u></u>	<u><u>32,041</u></u>

11 Creditors: liabilities falling due within one year

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

12 Funds

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

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

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2024

Analysis of net assets by fund

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

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

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

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

BETHEL INTERNATIONAL REVIVAL CHURCH LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2024

Analysis of net assets by fund

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

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

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

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

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

13 Transactions with related parties

During the year the charity:

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

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

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

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

14 Members

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

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

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