

Charity number
1152440

Bethel Trowbridge Apostolic Church

Report and Accounts

For the Year ended

5 April 2022

Oakensen
Chartered Accountants
31 Stallard Street
Trowbridge
Wiltshire
BA14 9AA

Bethel Trowbridge Apostolic Church Trustees Annual Report

The Trustees present their annual report and accounts for the year ended 5 April 2022. The board of trustees are satisfied with the performance of the charity during the year and the position at 5 April 2022 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

OBJECTIVES AND ACTIVITIES

The principal objective of the charity is the advancement of the Christian religion in accordance with the Christian faith primarily but not exclusively within Trowbridge, Bradford-on-Avon, Westbury, Bath and Melksham.

The church advances Christian religion by means of the following activities:

- Enhancing the church principals in accordance with the Christian belief that God may be exalted, worshipped and his glory proclaimed in accordance with tenets of discipline, rituals, wedding ceremonies, blessings, funerals etc.;
- Providing a place of worship for all who wish to attend;
- Providing facilities for education and training;
- Promoting prayer and praise;
- Promoting the study of religious teachings, practices and the Scriptures;
- Engaging in missionary work and the training of workers;
- Visiting the sick, hospitals and outreach work;
- Promoting missionary and outreach work;
- Encouragement and support of pastoral work;
- Developing workshops/training classes for children and young people;
- Teaching Christian faiths and beliefs.

ACHIEVEMENTS AND PERFORMANCE

Since the work of the church is spiritual in nature, achievements cannot always be measured in a tangible way. However, the following demonstrates how the work at the church has been developing through the year.

- Services have been held every Sunday of the year, in person and via Zoom.
- A midweek Bible study and prayer meeting has been held every week throughout the year.
- Seeking to meet the needs of children in poverty eg monthly donations to TearFund, WaterAid and Save the Children (Charity).
- Use of the internet to promote the gospel via Zoom, website and potential for Facebook and YouTube.
- Support and care of both church members and non-members suffering serious illness and bereavement.
- Support of church members in various activities including Christian education.
- Financial support to other charities with similar objectives, nationally
- Ensuring the building is accessible to all.
- Updating social media equipment - hybrid public services via Zoom, You Tube etc.
- Donations to other charities were made to advance the Christian Religion
- Trustess and key members DBS registered
- Locally, the Charity supports those who are bereaved by undertaking and or participating in funerals as well as visiting the sick.

Bethel Trowbridge Apostolic Church Trustees Annual Report

PUBLIC BENEFIT

The church's trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

FINANCIAL REVIEW

The charity made a deficit of -£2,881 (2021: surplus £5,605) this year. The charity did not receive any restricted income during the period.

The unrestricted operating fund represents the charity's free reserves, which are retained to provide funding for charitable activities and the running costs of the church. The reserves at the year end are £54,481 (2021 £57,362).

RESERVES POLICY

Sufficient funds are kept in reserve to meet immediate ongoing expenditure.

PLANS FOR FUTURE PERIODS

The charity continues to actively seek to develop the performance of its objectives and to provide benefit in the local community and the world e.g. Donate to WaterAid, Saving Sight etc. Feed poor children locally, coffee mornings, Summer school activities for the community.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number: 1152440

Registered Office: Conigre, Trowbridge BA14 8LR

Our Advisors

Examiners: Oakensen, 31 Stallard Street, Trowbridge, Wiltshire, BA14 9AA

Bankers: Lloyds Bank, Fore Street, Trowbridge, Wiltshire

Trustees

Elected trustees: Dr Rev. Una Davis - retired from Pastoral role 21 August 2021, Emeritus from 22 August 2021.
Beverley Lewin, Secretary
Minister Levi Lewin
Pastor Denson Lewin, Chair
Florezen Elliot

STRUCTURE, GOVERNANCE AND MANAGEMENT Governing Document

Appointment of trustees

Trustees are selected and appointed directly by the church members at church business meetings, for an indefinite period of service.

Bethel Trowbridge Apostolic Church Trustees Annual Report

Organisational structure

Day to day management is delegated to the church officers, who are the trustees.

RESPONSIBILITIES OF THE TRUSTEES

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).

The trustees are to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

Mr David Oakensen FCA of Oakensen Chartered Accountants was appointed as independent examiner for the year.

This report was approved by the board on **11.01.2023**



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Denson Lewin
Treasurer

Bethel Trowbridge Apostolic Church

Independent examiner's report to the members of Bethel Trowbridge Apostolic Church

I report on my examination of the accounts of the charity for the year ended 5 April 2022, which are set out on pages 5 to 9.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



David Oakensen FCA
Independent Examiner
Oakensen
Chartered Accountants
31 Stallard Street
Trowbridge
Wiltshire
BA14 9AA

11 January 2023

Bethel Trowbridge Apostolic Church
Statement of Financial Activities
For the year ended 5 April 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Income from donations and legacies	2	21,365	-	21,365	20,301
Income from charitable activities	3	4,127	-	4,127	5,569
TOTAL INCOME AND ENDOWMENTS		25,492	-	25,492	25,871
EXPENDITURE ON:					
Expenditure on charitable activities	4	5,565	-	5,565	4,316
Other expenditure	5	22,808	-	22,808	15,950
TOTAL EXPENDITURE		28,373	-	28,373	20,266
Net income		(2,881)	-	(2,881)	5,605
Gross transfers between funds		-	-	-	-
		(2,881)	-	(2,881)	5,605
Reconciliation of funds:					
Total funds at 5 April 2021		57,362	206,550	57,362	263,912
Total funds at 5 April 2022		54,481	206,550	54,481	261,031

There were no recognised gains and losses other than those shown in the above Statement of Financial Activities.

Bethel Trowbridge Apostolic Church
Balance Sheet
As at 5 April 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	6		244,979		243,991
Current assets					
Cash at bank and in hand		16,460		20,651	
Creditors: amounts falling due within one year	7	(408)		(730)	
Net current assets			16,052		19,921
Net assets			261,031		263,912
Represented by:					
Unrestricted funds	8		54,481		57,362
Revaluation reserve			206,550		206,550
			261,031		263,912

Approved by the board on

11.01.2023



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D G Lewin

Bethel Trowbridge Apostolic Church
Notes to the Accounts
For the year ended 5 April 2022

1 Accounting policies

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

Incoming resources

Income is recognised when it is received.

Gift aid tax claims are calculated on the accruals basis to ensure that the funds are recognised in the same accounting period as the gift.

Resources expended

Resources expended are recognised in the period they are incurred and include any VAT.

Costs which are directly attributable to meeting charitable objects are classified as provision of charitable services. These costs are directly allocated to activities.

Costs associated with the general running of the charity which are not attributable to meeting charitable objects are classified as management and administration costs.

Funds

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Debtors are recognised at the amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant judgements have had to be made in preparing these financial statements.

Bethel Trowbridge Apostolic Church
Notes to the Accounts
For the year ended 5 April 2022

2 Income from donations and legacies	Unrestricted	Restricted	2022	2021
	£	£	£	£
Offerings	20,898	-	20,898	18,714
Donations	467	-	467	1,587
	<u>21,365</u>	<u>-</u>	<u>21,365</u>	<u>20,301</u>
3 Income from charitable activities	Unrestricted	Restricted	2022	2021
	£	£	£	£
Gift aid tax refund	4,127	-	4,127	5,569
Interest on Gift Aid	-	-	-	-
	<u>4,127</u>	<u>-</u>	<u>4,127</u>	<u>5,569</u>
4 Expenditure on charitable activities	Unrestricted	Restricted	2022	2021
	£	£	£	£
Room hire	150	-	150	-
Emeritus/ Pastor's stipend	2,400	-	2,400	2,400
Travel expenses	53	-	53	-
Funeral assistance	200	-	200	680
Other donations	730	-	730	140
Books and leaflets	557	-	557	409
Church flowers etc	382	-	382	15
Catering and refreshments	635	-	635	172
Other direct costs	458	-	458	500
	<u>5,565</u>	<u>-</u>	<u>5,565</u>	<u>4,316</u>
5 Other expenditure	Unrestricted	Restricted	2022	2021
	£	£	£	£
Light and heat	1,957	-	1,957	2,169
Building repairs	5,931	-	5,931	1,657
Refurbishment of premises	180	-	180	-
Telephone and Zoom	1,488	-	1,488	682
Stationery and postage	107	-	107	178
Cleaning	330	-	330	294
Bethel National Account	1,920	-	1,920	2,080
Safeguarding fees	129	-	129	239
Convocation fees	180	-	180	20
Church website	86	-	86	186
Insurance	1,159	-	1,159	1,094
Depreciation	8,933	-	8,933	6,981
Accountancy	408	-	408	370
	<u>22,808</u>	<u>-</u>	<u>22,808</u>	<u>15,950</u>

Bethel Trowbridge Apostolic Church
Notes to the Accounts
For the year ended 5 April 2022

6 Tangible fixed assets

	Land and Buildings	Equipment £	Total £
Cost			
At 6 April 2021	228,491	24,416	252,907
Additions	-	9,921	9,921
At 5 April 2022	<u>228,491</u>	<u>34,337</u>	<u>262,828</u>
Depreciation			
At 6 April 2021	2,098	6,818	8,916
Charge for the year	2,098	6,835	8,933
At 5 April 2022	<u>4,196</u>	<u>13,653</u>	<u>17,849</u>
Net book value			
At 5 April 2022	<u>224,295</u>	<u>20,684</u>	<u>244,979</u>
At 5 April 2021	<u>226,393</u>	<u>17,598</u>	<u>243,991</u>

7 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	<u>408</u>	<u>730</u>

8 Unrestricted funds

	Balance as at 6 April 2021 £	Income £	Expenditure £	Balance as at 5 April 2022 £
Charitable funds	57,362	25,492	(28,373)	54,481
	<u>57,362</u>	<u>25,492</u>	<u>(28,373)</u>	<u>54,481</u>

9 Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).