

Charity number:1152440

Bethel Trowbridge Apostolic Church

Report and Accounts

For the year ended 5 April 2025

Bethel Trowbridge Apostolic Church
Report and Accounts
For the Year Ended 5 April 2025

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References and administrative Details

Trustees

Pastor Denson Lewin(Chair)
Beverley Lewin(Secretary)
Dr Rev Una Davis-Emeritus
Minister Levi Lewin
Florezen Elliot

Charity Information

Principal
address:

Back street

Trowbridge
BA14 8LH

Banker

Lloyds
64 Fore Street
Trowbridge
Wiltshire
BA14 8EU

Independent
Examiner

Modest & Co Financial Services
Ltd
189 Greenhill Avenue
Sheffield
S8 7TJ

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Trustees Report

The Trustees present their report and financial statement for the year ending 5 April 2025. This report is presented in accordance with the Statement of Recommended Practice. ``Accounting and Reporting by Charities`` (SORP), issued in March 2005.

Introduction

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the and Republic of Ireland (FRS 102) (effective 1 January 2019).

Aims and purposes

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.

Objectives and Activities

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

- Providing a place of worship for all who wish to attend;
- Providing facilities for education and training;
- 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.
- 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, etc.;
- 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 practically;
- Engaging the community, including working in partnership with other faiths, etc; and.
- Utilising social media platforms in order to achieve the above.

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Trustees Report (continued)

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.

- Donations to other charities were made to advance the Christian Religion;
- Trustees and key members are DBS registered;
- Services have been held every Sunday of the year, in person and via Zoom and for prayer;
- Met the needs of children in poverty e.g. monthly donations to TearFund, WaterAid and Save the Children (Charity);
- Use of the internet to promote the gospel via Zoom, YouTube, website and potential for Facebook, Instagram;
- 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;
- A midweek Bible study and prayer meeting is held weekly throughout the year via Zoom;
- The place of worship has been made accessible to all;
- We held our first Sing Spiration Service in honour of our 61st Church Anniversary service;
- Updated social media equipment - hybrid public services via Zoom, You Tube, etc.;
- Locally, the Charity supports those who are bereaved by undertaking and or participating in funerals as well as visiting the sick.
- Providing help to the poor and needy.

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Trustees Report (continued)

Statement of Trustees` responsibilities

The Charities Act 2011 requires the trustees 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles of the Charities SORP 2005;
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to do so.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities

Organisational Structure

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

Public Benefit

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

Financial Review

Total receipts on ordinary unrestricted funds were £27,888 - 2025) (£28,753 -2024) and are detailed in the financial statements.

£29,709-2025 (£35,858-2024) was spent to provide the Christian ministry.

The net result for the year was a surplus of - £1,821 -2025 (- £7,105-2024) and adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward at 5 April 2025 for unrestricted and restricted funds totalled £250,444 (£252,265-2024)

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Trustees Report (continued)

Reserves policy

It is Bethel Trowbridge Apostolic Church policy to maintain reserve in two forms, property, from which it operates from and liquid funds. These are for use in the future projects supporting the charity's objectives.

Plans for the future

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

Approved by the Trustees 11TH January 2026 and signed on its behalf by:



D G Lewin
Pastor & Chair
11TH January 2026

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Independent examiner's report to Bethel Trowbridge Apostolic Church

I report on the accounts of the charity for the year ended 5 April 2025 which are set out on pages 8 to 14.

Respective responsibilities of the Committee and the examiner

The trustees are responsible for the preparation of accounts. The trustees consider that an audit is not required for this year section 144(2) of the charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 act; and
- State whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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Independent examiner's report to Bethel Trowbridge Apostolic Church

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 145 of the 2011 Act; and
 - to prepare financial statements,, which accord with the accounting records and comply with the requirements of the 2011 Act and with the principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Donovan St H Modest, HND (Business Studies - Accounting), ACG, CIMA Adv Dip MA,
CeMAP
Modest & Co Financial Services Ltd
189 Greenhill Avenue, Sheffield, S8 7TJ
11 January 2026

Bethel Trowbridge Apostolic Church

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Statement of Financial Activities

			6 April 2024 5 April 2025	6 April 2024 5 April 2025
	Notes	Unrestricted Fund	Restricted Fund	Total Funds
		£		£
INCOME AND ENDOWMENTS FROM				
Donation and legacies	2	21,627		21,627
Other Income	3	6,238		6,238
Investment income	4	23		23
Total		27,888		27,888
EXPENDED ON				
Charitable activities	5	7,110		7,110
Other expenditure		22,599		22,599
Total		29,709		29,709
NET INCOME		(1,821)		(1,821)
RECONCILIATION OF FUNDS				
Total funds brought forward		45,715	206,550	252,265
TOTAL FUNDS CARRIED FORWARD		43,894	206,550	250,444
				252,265

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Balance Sheet as at 5 April 2025

	Notes	2025		2024
		£	£	£
Fixed Assets				
Tangible assets	7	-	242,483	246,522
Current Assets				
Cash at Bank		8561		6,283
Current Liabilities				
Amount falling due within one year	8	(600)		(540)
				-
Net current assets			7,961	5,743
Total Assets less Current Liabilities			6,283	252,265
Total Net Assets			250,444	252,265
Funds of the charity				
Total Funds			250,444	252,265

The notes on pages 10 to 14 form part of these financial statements

Accounts approved by the Trustees in December 2025 and signed on their behalf by:



D G Lewin
Pastor & Chair
11th January 2026

Bethel Trowbridge Apostolic Church

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For the Year Ended 5 April 2025

Notes to the financial statements

1 Accounting Policies

- a) Basis of preparation of financial statements
The financial statements have been prepared under the historical cost convention
- b) Income and Expenditure
All income and expenditure is accounted for on an accrual basis.

- c) Fund Accounting

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

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for a specific purpose.

- d) Tangible fixed assets

Fixed assets are capitalised in the accounts where their initial cost is a value of £200 and greater, items lower than this amount are expended through the Statement of Financial Activities.

Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	Not provided
Building improvement	10 years
Plant & Equipment & Furniture	7 years

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Notes to the financial statements

2 Income from donations and legacies

	2025 Unrestricted	2025 Restricted	2025 Total Funds	2024 Total Funds
	£	£	£	£
Offering	21,627	-	21,627	23,241
	21,627	-	21,627	23,241

3 Income from charitable activities

	2025 Unrestricted	2025 Restricted	2025 Total Funds	2024 Total Funds
	£	£	£	£
Gift aid tax refund	4,076	-	4,076	5,491
BT Refund	2,162	-	2,162	-
	6,239	-	6,239	5,491

4 Investment Income

	2025 Unrestricted	2025 Restricted	2025 Total Funds	2024 Total Funds
	£	£	£	£
Bank Interest	23	-	23	21

Bethel Trowbridge Apostolic Church**Report and Accounts****For the Year Ended 5 April 2025****Notes to the financial statements****5 Expenditure on charitable activities**

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
			Funds	Funds
	£	£	£	£
Function expenses	-	-	-	1,645
Emeritus's stipend	2,400	-	2,400	2,400
Travel expenses	-	-	-	137
Charitable donations	3,015	-	3,015	2,621
Booka and Leaflets	526	-	526	894
Church flowers	265	-	265	310
Catering and refreshments	692	-	692	1,689
Other direct costs	212	-	212	739
	7,110	-	7,110	10,435

6 Other expenditure

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
			Funds	Funds
	£	£	£	£
Light and heat	2,050	-	2,050	2,566
Building repair	2,041	-	2,041	1,995
Telephone and Zoom	1,143	-	1,143	1,854
Stationery and postages	121	-	121	403
Cleaning	60	-	60	490
Bethel National Account	4,140	-	4,140	3,840
Safeguarding fees	168	-	168	302
Convocation fees	-	-	-	265
Church website	115	-	115	115
Insurance	1,375	-	1,375	1,331
Depreciation	10,786	-	10,786	11,722
Accountancy	600	-	600	540
Miscellaneous expense				-
	22,599	-	22,599	25,423

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Notes to the financial statements

7. Tangible Fixed Assets

	Freehold £ Property	Building £ Improvement	Plant & £ Machinery	Fixtures/ £ fittings/ Furniture	Office £ Equipment	Audio Visuals £	Laptops £ & Computer	Motor Vehicle £	Total £
Cost									
6 April 2024	206,550	35,590	44,614	-	-	-	-	-	286,754
Additions				-	-	6,295	-		6,295
Surplus on revaluation				-	-				
Disposal				-	-				
At 5 April 2025	206,550	35,590	44,614	-	-	6,295	-	-	293,049
Depreciation									
At 6 April 2024	-	9,712	30,068	-	-	-	-		39,780
Charge for the year	-	3,514	6,373	-	-	899	-	-	10,786
On disposals	-	-	-	-	-	-	-	-	
At 5 April 2025	-	13,226	36,441	-	-	899	-	-	50,566
Net book value									
At 5 April 2025	206,550	22,364	8,173	-		5,396	-	-	242,483
At 5 April 2024	206,550	25,426	14,546	-		-	-	-	246,522

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Notes to the financial statements

8 Creditors: amounts falling due within one year

	2025 Unrestricted	2025 Restricted	2025 Total Funds	2024 Total Funds
	£	£	£	£
Accountant's Invoice	600	-	600	540
	600	-	600	540

9 Unrestricted funds

	Balance as at 5 April 2024	Income	Expenditure	Balance as at 5 April 2025
	£	£	£	£
	45,715	27,888	(29,709)	43,894
	45,715	27,888	(29,709)	43,894

10 Restricted funds

	Balance as at 5 April 2024	Income	Expenditure	Balance as at 5 April 2025
	£	£	£	£
Revaluation reserve	206,550	-	-	206,550
	206,550	-	-	206,550

11 Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the charity £nil-2025(2024: £nil). Trustees were reimbursed expenses during the year. Dr Una Murdella Davis received an honorarium of £2,400 -5 April 2025(£2,400-2024) in recognition for her years of services supplied to the charity.

12 Disclosure Note

Fixed Asset Adjustment:

During the year, a review of the fixed asset register identified a minor rounding and valuation difference of £452. To ensure consistency between the Statement of Financial Activities and the Balance Sheet, the net book value of fixed assets has been increased by £452.

This adjustment was made directly to reserves and did not affect the reported income or expenditure for the year ended 5 April 2025.

The adjustment ensures that total funds per the Statement of Financial Activities reconcile exactly to the net assets shown in the Balance Sheet.