

BETHESDA CHURCH (BC)

England & Wales · Charity number 1153291

Details

| | |
|-------------|---|
| Other names | BETHESDA AID, (BC) |
| Status | Registered |
| Legal form | Trust |
| Registered | 2013-08-07 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | 35 Hansdon Close Manchester M8 0TZ |
| Phone | 01617050634 |
| Email | evangelicalbethesdachurch@gmail.com |

Activities

Objects: The advancement of the Christian faith for the public benefit byI. providing services in accordance with our Christian faithII. the promotion of social inclusion for, but not exclusively, those from Africa, refugees, ethnic minority communities and migrant workers living in the UK who are socially excluded on the grounds of their social and economic position by providing education and training in numeracy and literacy and social and recreational facilities and events involving the local community

Activities: THE ADVANCEMENT OF THE CHRISTIAN FAITH, THROUGH DIFFERENT CHARITABLE ACTIVITIES. SERVICE ARE PROVIDE IN ACCORDANCE TO OUR CHRISTIAN FAITH. WE PROMOTE SELF HELP THROUGH EDUCATION, TRAINING, COMMUNITY INVOLVEMENT AND COHESION. EMPLOYABILITIES SKILLS SUCH AS NUMERACY AND LITERACY.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** MANCHESTER CITY
- Manchester City

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-06-30 | £50,209 | £54,703 | - | - |
| 2024-06-30 | £31,224 | £29,246 | - | - |
| 2023-06-30 | £61,082 | £56,228 | - | - |
| 2022-06-30 | £4,994 | £4,994 | - | - |
| 2021-06-30 | £7,000 | £7,000 | - | - |
| 2020-06-30 | £1,100 | £1,100 | - | - |

Trustees

| Name | Role | Appointed |
|------------------|------|------------|
| MAMIE KATSHINGWE | | 2013-07-31 |
| NSINGI LUZOLO | | 2012-10-19 |
| NTUMBA TSHIBANGU | | 2012-10-19 |

BETHESDA CHURCH (BC)

England & Wales - Charity number 1153291

Accounts



Trustees' Annual Report for the period

| | | | | | | | |
|------|-------------------|------|------|----|-----------------|------|------|
| From | Period start date | | | To | Period end date | | |
| | 01 | July | 2024 | | 30 | June | 2025 |

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

| | |
|------------------|---------------|
| 53 Hansdon CLOSE | |
| Manchester | |
| Postcode | M8 0TZ |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|------------------|-----------------|-----------------------------------|---|
| 1 | Mamie KATSHINGE | | | |
| 2 | Ntumba TSHIBANGU | | | |
| 3 | Nsingi LUZOLO | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
| | |
| | |
| | |

Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
| | | |
| | | |
| | | |
| | | |

Name of chief executive or names of senior staff members (Optional information)

| |
|--|
| |
|--|

Section B Structure, governance and management

Description of the charity's trusts

| | |
|---|---|
| Type of governing document (eg. trust deed, constitution) | Constitution |
| How the charity is constituted (eg. trust, association, company) | Unincorporated association |
| Trustee selection methods (eg. appointed by, elected by) | Trustees are appointed and approved by the existing trustees in accordance with the charity's constitution. |

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The charity has appropriate policies and procedures in place. Trustees meet regularly to oversee the activities and management of the charity.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The purpose of the charity, as set out in its governing document, is to advance the Christian faith in accordance with its statement of beliefs. The charity seeks to promote spiritual development, provide religious teaching, and support the community through its activities.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The charity carries out its objectives for the public benefit by holding regular church services, prayer meetings, and Bible studies which are open to all members of the public. The charity also organises community outreach activities, workshops, and events aimed at promoting the Christian faith, supporting individuals, and strengthening community cohesion.

In addition, the charity provides support through education, training, and guidance to help individuals develop spiritually and improve their wellbeing. These activities are provided free of charge or at minimal cost to ensure they are accessible to the wider community.

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit when planning and carrying out the charity's activities.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The charity organised regular Sunday services, prayer meetings and Bible study sessions throughout the year to support the spiritual development of its members.

In addition, the church held retreats, workshops and conferences aimed at promoting the principles and teachings of the Christian faith. Fundraising activities were also carried out to support the charity's operations and future development.

The charity also undertook community outreach activities to engage with the wider community and provide support where needed.

These activities have contributed to the advancement of the charity's objectives and have had a positive impact on individuals and the local community.

Section E Financial review

Brief statement of the charity's policy on reserves

The charity aims to maintain sufficient reserves to support its ongoing activities and meet its financial obligations. The trustees monitor the level of reserves regularly to ensure the charity remains financially stable.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The charity's main sources of income include donations, offerings and fundraising activities. Expenditure during the year was primarily used to support church services, events, retreats, workshops, and community outreach activities.

The trustees ensure that all funds are applied in line with the charity's objectives and for the benefit of the public.

Section F Other optional information

None

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Katshingwe

Full name(s)

Mamie Katshingwe

Position (eg Secretary, Chair, etc)

Trustee

Date

29/04/2026



CHARITY COMMISSION
FOR ENGLAND AND WALES

BETHESDA CHURCH (BC)
1153291

No (if any)

CC16a

Receipts and payments accounts

| | | | |
|------------------------|---------------------------------|----|-------------------------------|
| For the period from | Period start date 01/07/2024 | To | Period end date 30/06/2025 |
|------------------------|---------------------------------|----|-------------------------------|

Section A Receipts and payments

| | Unrestricted funds to the nearest £ | Restricted funds to the nearest £ | Endowment funds to the nearest £ | Total funds to the nearest £ | Last year to the nearest £ |
|--|---|---|--|---------------------------------|-------------------------------|
| A1 Receipts | | | | | |
| Donations & offerings | 50,208 | - | - | 50,208 | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Sub total (Gross income for AR) | 50,208 | - | - | 50,208 | - |
| A2 Asset and investment sales, (see table). | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Sub total | - | - | - | - | - |
| Total receipts | 50,208 | - | - | 50,208 | - |
| A3 Payments | | | | | |
| Rent & rates (hall, hotel, venue) | 35,000 | - | - | 35,000 | - |
| Conferences & hospitality | 5,000 | - | - | 5,000 | - |
| Church equipment(TV, projector, laptops, printer, instruments) | 6,000 | - | - | 6,000 | - |
| Gift & donations | 2,500 | - | - | 2,500 | - |
| Travel & accommodation | 4,000 | - | - | 4,000 | - |
| Internet & communication (BT, phone, data) | 1,000 | - | - | 1,000 | - |
| Volunteer transport | 200 | - | - | 200 | - |
| Foods drinks | 1,003 | - | - | 1,003 | - |
| | - | - | - | - | - |
| Sub total | 54,703 | - | - | 54,703 | - |
| A4 Asset and investment purchases. (see table) | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Sub total | - | - | - | - | - |
| Total payments | 54,703 | - | - | 54,703 | - |
| Net of receipts/(payments) | - 4,495 | - | - | - 4,495 | - |
| A5 Transfers between funds | - | - | - | - | - |
| A6 Cash funds last year end | 7,753 | - | - | 7,753 | - |
| Cash funds this year end | 3,258 | - | - | 3,258 | - |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|--|-------------------------|------------------------------------|----------------------------------|---------------------------------|
| B1 Cash funds | Bank account (Natwest) | 3,258 | - | - |
| | | - | - | - |
| | | - | - | - |
| | Total cash funds | 3,258 | - | - |
| (agree balances with receipts and payments account(s)) | | OK | OK | OK |

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|---------------------------------|---------|------------------------------------|----------------------------------|---------------------------------|
| B2 Other monetary assets | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |

| Categories | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
|-----------------------------|---------|-----------------------------|-----------------|--------------------------|
| B3 Investment assets | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |

| Categories | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
|---|---------|-----------------------------|-----------------|--------------------------|
| B4 Assets retained for the charity's own use | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |

| Categories | Details | Fund to which liability relates | Amount due (optional) | When due (optional) |
|-----------------------|---------|---------------------------------|-----------------------|---------------------|
| B5 Liabilities | | | - | |
| | | | - | |
| | | | - | |
| | | | - | |
| | | | - | |

Signed by one or two trustees on behalf of all the trustees

| | | |
|-----------|------------|------------------|
| Signature | Print Name | Date of approval |
| | | |



Section A

Independent Examiner's Report

| | | | |
|---------------------------------------|--|----------------------------|---------|
| Report to the trustees | Charity Name BETHESDA CHURCH (BC) | | |
| On accounts for the year ended | 2025 | Charity no (if any) | 1153291 |
| Set out on pages | 1-10 <small>(remember to include the page numbers of additional sheets)</small> | | |

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30 / 06 / 2025**.

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 Trust'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.

** Please delete the words in the brackets if they do not apply.*

| | | | |
|----------------|----------------|--------------|------------|
| Signed: | <i>Bofonda</i> | Date: | 29/04/2026 |
|----------------|----------------|--------------|------------|

| | |
|--------------|----------------------|
| Name: | Nancy Bofonda Bayolo |
|--------------|----------------------|

| | |
|---|--|
| Relevant professional qualification(s) or body (if any): | Experience in payroll and financial administration |
|---|--|

| | |
|-----------------|---------------|
| Address: | Broughton Hub |
|-----------------|---------------|

| |
|---------|
| Salford |
|---------|

| |
|--------|
| M7 4BQ |
|--------|

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

| | |
|--|--|
| | |
|--|--|

BETHESDA CHURCH (BC)

England & Wales - Charity number 1153291

Accounts

REGISTERED CHARITY NUMBER: 1153291

-

**REPORT AND FINANCIAL STATEMENT FOR THE
YEAR ENDED 30TH JUNE 2024**

BETHESDA CHURCH

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BETHESDA CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1153291

Registered office

53 Hansdon Close
Manchester
M8 0TZ

Trustees

Mamie KATSHINGE
Ntumba TSHIBANGU
Nsingi LUZOLO

Accountant

Dayspring Associates
Francois Ngwewa
Independent Accountant
Suite 1- 1st Floor
St James's House
Pendleton Way
Salford, M6 5FW

BETHESDA CHURCH

Trustees' Report

The Trustees are pleased to present their report and accounts for the year ending on 30th June 2024. The financial statements have been prepared following accounting standards.

Policies set out on pages 9-12 comply with the recommended practice statement.

CONSTITUTION, OBJECTIVE OF THE CHARITY, PRINCIPLE ACTIVITY.

The charity is governed under a trustee deed

August 2006, with charity registration number 1153291

OBJECTIVE OF THE CHARITY:

The purpose of the charity as set out in its governing document is to advance the Christian Faith (in accordance with the Statement of Beliefs) throughout the world as the trustees may see fit from time to time.

The primary activities carried out for these purposes include Sunday services, midweek prayer meetings and Bible studies, evangelistic activities in the community, and informal gatherings to discuss the Christian faith. These activities are open to everyone free of charge. The trustees have ensured that they have considered the guidance provided by the Charity Commission on public benefit before determining the charity's activities.

ACHIEVEMENTS AND PERFORMANCE:

The charity organized successful events throughout the year to educate individuals on the principles and doctrines of the Christian faith. The church also hosted various workshops and conferences to promote community development.

REVIEW OF THE FINANCIAL POSITION

The charity made a surplus for the year amounting to £ 1,978.00

PLANS FOR FUTURE PERIODS

The charity is still committed to acquiring a permanent place of operation through the purchase of its premises.

BETHESDA CHURCH

ECC RESERVES POLICY

It is the policy of BC to maintain free reserves at a level which balances our objectives to develop and support services with our need to remain financially stable.

A minimum level of free reserves equating to at least three months of unrestricted expenditure is considered sufficient to cover management, administration and support costs and to respond to emergency needs which arise from time to time.

The Board of Trustees will regularly review the operation of this policy.

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

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

The Trustees are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

The report was approved by the board of trustees on 2025 and signed on their behalf by:

Ntumba TSHIBANGU
Trustee

EMMANUEL CELEBRATION CENTRE

Independent Examiner's Report To the Trustees of BETHESDA CHURCH

I report on the accounts of the church for the year ended 30th June 2024 set out on pages seven to twelve.

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is required.

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

- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To 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 statements below.

Independent examiner's statement

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

- which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dayspring Associates
Francois Ngwewa
Independent Accountant
Suite 1- 1st Floor
St James's House
Pendleton Way
Salford, M6 5FW

BETHESDA CHURCH

Statement of financial activities for the year ended 30th June 2024 Incorporating the Income and Expenditure Account

| | Note | 2024 £ | 2023 £ |
|--|----------|-------------------------|-------------------------|
| Incoming Resources | | | |
| Incoming resources from generated funds | | | |
| Voluntary income | 2 | 18,420.97 | 27,208.35 |
| Gift | | 12,803.05 | 19,020 |
| Grants | | 0 | 10,000 |
| Interest income | | 0 | 0 |
| Total Incoming Resources | | <u>31,224.02</u> | <u>56,228.35</u> |
| Resources expended. | | | |
| Charitable activities | | | |
| Church Supply | | 2,359 | 4,009 |
| Rent & Rates | | 5,258 | 62,866 |
| Conferences & Hospitality | | 500 | 21,962 |
| Gift & donations | | 900.00 | 1,462 |
| Printing & Stationery | | 1,450 | 4,888 |
| Travelling & Accommodation | | 500.00 | 183,886 |
| Motor vehicle expenses | | 3,520 | 12,200 |
| Insurance | | 800 | 47,779 |
| Other expenses | | 0 | 1,834 |
| Legal expenses | | 6,825 | 6,825 |
| Consultation expenses | | 2,792 | 2,792 |
| Utility Bills | | 350 | 350 |
| Bank charges & interest | | 183 | 183 |
| Telephone & postage | | 2,200 | 2,314 |
| Professional & legal charges | | 151 | 26,246 |
| Training | | 200 | 1,151 |
| Media Production | | 100 | 7,250 |
| Advertising | | 250 | 184 |
| Depreciation | | 908 | 5,360 |
| | | <u>29,246</u> | <u>393,541</u> |
| Governance costs | 3 | | 500 |
| Total resources expended. | | <u>29,246</u> | <u>394,041</u> |
| Net incoming/ (outgoing) resources | | 1,978 | 4,854 |
| Balances carried forward at 30th June 2023 | | <u>1,978</u> | <u>4,854</u> |

There were no recognized gains or losses in the year. All activities derive from continuing operations.

BETHESDA CHURCH

Balance Sheet as at 30th June 2024

| | Note | <u>2024</u> £ | <u>2023</u> £ |
|--|------|------------------------|----------------------|
| Fixed assets | | | |
| Tangible fixed assets | 4 | 0 | 908 |
| Current assets | | | |
| Cash at bank and in hand | | <u>8,290.84</u> | <u>10,144</u> |
| Creditors - amounts falling due within one year | 5 | <u>(500)</u> | <u>(500)</u> |
| Net current assets | | <u>7,998.84</u> | <u>9,644</u> |
| Net assets | | <u><u>8,290.84</u></u> | <u><u>10,552</u></u> |
| Represented by: | | | |
| Funds of the charity | | | |
| Reserves | | 8,290.84 | 55,640 |
| Net incoming resources | | <u>1,978</u> | <u>4,854</u> |
| | | <u><u>10,269</u></u> | <u><u>60,494</u></u> |

The financial statements were approved by the Trustees on 31/07/2025 and signed on their behalf by:

Ntumba TSHIBANGU

Trustee

BETHESDA CHURCH

Notes to the financial statements for the year ended 30th June 2024

1. Accounting policies

a) Accounting basis

The financial statements have been prepared using the receipts and payments basis, as per section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities issued in March 2008. The adoption of the updated SORP has led to reclassification of certain items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

c) Resources expended

All expenditure is accounted for on an accrual's basis.

d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using the reducing balance method. Assets are depreciated as follows:

Computer and office Equipment – Write off (Fully depreciated)

Church Instruments 5%.

e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

BETHESDA CHURCH

Notes to the financial statements for the year ended 30th June 2024

Accounting policies (continued)

e) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

| | Unrestricted £ | Restricted £ | Total funds 2024 £ |
|-------------------------|-------------------|-----------------|--------------------------|
| Voluntary income | | | |
| Tithes and offerings | 18,420.97 | 0.00 | 18,420.97 |
| Gift Aid | 12,803.05 | 0.00 | 12,803.05 |
| Grants | | 0.00 | 0.00 |
| | <u>46,228.35</u> | <u>0.00</u> | <u>31,224.02</u> |

BETHESDA CHURCH

Notes to the financial statements for the year ended 30th June 2024

3. Governance costs

| | 2024 £ | 2023 £ |
|------------------|------------|------------|
| Accountancy fees | 500 | 500 |
| | <u>500</u> | <u>500</u> |

4. Tangible fixed assets

| | Computer & Office Equipment £ | Church Instruments £ | Total £ |
|--------------------------------|---|----------------------------|------------|
| Cost | | | |
| At 1st May 2023 | - | - | - |
| Additions | - | - | |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| At 30 th April 2024 | <u>-</u> | <u>-</u> | <u>-</u> |
| Depreciation | | | |
| At 1st May 2023 | | 908 | |
| Charge | | | |
| | | <u>908</u> | |
| At 30 th April 2024 | | <u>908</u> | |
| Net book value 2023 | <u>0</u> | <u>0</u> | <u>0</u> |
| Net book value 2024 | <u>0</u> | <u>0</u> | <u>0</u> |

BETHESDA CHURCH

Notes to the financial statements for the year ended 30th June 2024

5. Creditors – amounts falling due within one year

| | <u>2024</u> | <u>2023</u> |
|------------------------------|-------------|-------------|
| | £ | £ |
| Other creditors and accruals | 500 | 500 |
| | <u>500</u> | <u>500</u> |

6. ANALYSIS OF CHARITABLE FUNDS

All the assets and liabilities are held in respect of the unrestricted fund.

7. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

BETHESDA CHURCH (BC)

England & Wales - Charity number 1153291

Accounts

REGISTERED CHARITY NUMBER: 1153291

**REPORT AND FINANCIAL STATEMENT FOR THE
YEAR ENDED 30TH JUNE 2023**

BETHESDA CHURCH

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BETHESDA CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1153291

Registered office
53 Hansdon Close
Manchester
M8 0TZ

Trustees

Mamie KATSHINGE
Ntumba TSHIBANGU
Nsingi LUZOLO

Accountant

Dayspring Associates
Francois Ngwewa
Independent Accountant
Suite 1- 1st Floor
St James's House
Pendleton Way
Salford, M6 5FW

BETHESDA CHURCH

Trustees' Report

The Trustees are pleased to present their report and accounts for the year ending on 30th June 2023. The financial statements have been prepared following accounting standards.

Policies set out on pages 9-12 comply with the recommended practice statement.

CONSTITUTION, OBJECTIVE OF THE CHARITY, PRINCIPAL ACTIVITY.

The charity is governed under a trustee deed

August 2006, with charity registration number 1153291

OBJECTIVE OF THE CHARITY:

The purpose of the charity as set out in its governing document is to advance the Christian Faith (in accordance with the Statement of Beliefs) throughout the world as the trustees may see fit from time to time.

The primary activities carried out for these purposes include Sunday services, midweek prayer meetings and Bible studies, evangelistic activities in the community, and informal gatherings to discuss the Christian faith. These activities are open to everyone free of charge. The trustees have ensured that they have considered the guidance provided by the Charity Commission on public benefit before determining the charity's activities.

ACHIEVEMENTS AND PERFORMANCE:

The charity organized successful events throughout the year to educate individuals on the principles and doctrines of the Christian faith. The church also hosted various workshops and conferences to promote community development.

REVIEW OF THE FINANCIAL POSITION

The charity made a surplus for the year amounting to (£4,854). (2022: surplus £4,994).

PLANS FOR FUTURE PERIODS

BETHESDA CHURCH

ECC RESERVES POLICY

It is the policy of BC to maintain free reserves at a level which balances our objectives to develop and support services with our need to remain financially stable.

A minimum level of free reserves equating to at least three months of unrestricted expenditure is considered sufficient to cover management, administration and support costs and to respond to emergency needs which arise from time to time.

The Board of Trustees will regularly review the operation of this policy.

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

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

The Trustees are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

The report was approved by the board of trustees on 07/06/ 2024 and signed on their behalf by:

Ntumba TSHIBANGU
Trustee



**BETHESDA
CHURCH
MANCHESTER**

EMMANUEL CELEBRATION CENTRE

Independent Examiner's Report

To the Trustees of BETHESDA CHURCH

I report on the accounts of the church for the year ended 30th June 2023 set out on pages seven to twelve.

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is required.

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

- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To 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 statements below.

Independent examiner's statement

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

- which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dayspring Associates
Francois Ngwewa
Independent Accountant
Suite 1- 1st Floor
St James's House
Pendleton Way
Salford, M6 5FW

BETHESDA CHURCH

Statement of financial activities for the year ended 30th June 2023 Incorporating the Income and Expenditure Account

| | Note | 2023 £ | 2022 £ |
|--|------|------------------|---------------|
| Incoming Resources | | | |
| Incoming resources from generated funds | | | |
| Voluntary income | 2 | 30,012.35 | 26,958 |
| Gift | | 21,070 | 25,830 |
| Grants | | 10,000 | 0 |
| Interest income | | 0 | 0 |
| Total Incoming Resources | | 61,082.35 | 52,788 |
| Resources expended. | | | |
| Charitable activities | | | |
| Church Supply | | 4,009 | 5,642 |
| Rent & Rates | | 12,320 | 9,495 |
| Conferences & Hospitality | | 2,196 | 1,680 |
| Gift & donations | | 1,547.35 | 5,365 |
| Printing & Stationery | | 4,888 | 2,550 |
| Travelling & Accommodation | | 3,786 | 1,700 |
| Motor vehicle expenses | | 2,200 | 1,979 |
| Insurance | | 7,590 | 6,597 |
| Utility Bills | | 1,700 | 1,271 |
| Bank charges & interest | | 183 | 120 |
| Telephone & postage | | 2,314 | 1,528 |
| Professional & legal charges | | 646 | 530 |
| Training | | 1,200 | 1,200 |
| Media Production | | 5,050 | 3,850 |
| Advertising | | 350 | - |
| Depreciation | | 5,310 | 4,287 |
| | | 55,289.35 | 47,794 |
| Governance costs | 3 | 939 | - |
| Total resources expended. | | 56,228.35 | 4,994 |
| Net incoming/ (outgoing) resources | | 4,854 | 4,994 |
| Balances carried forward at 30th June 2023 | | 4,854 | 4,994 |

There were no recognized gains or losses in the year. All activities derive from continuing operations.

BETHESDA CHURCH

Balance Sheet as of 30th June 2023

| | Note | <u>2023</u> £ | <u>2022</u> £ |
|--|------|----------------------|----------------------|
| Fixed assets | | | |
| Tangible fixed assets | 4 | 1,630 | 22,540 |
| Current assets | | | |
| Cash at bank and in hand | | 41,251 | 50,853 |
| Creditors - amounts falling due within one year | 5 | (2,314) | (1,528) |
| Net current assets | | <u>38,937</u> | <u>49,325</u> |
| Net assets | | <u>40,567</u> | <u>71,865</u> |
| Represented by: | | | |
| Funds of the charity | | | |
| Reserves | | 71,865 | 58,668 |
| Net incoming resources | | 4,854 | 4,994 |
| | | <u>76,719</u> | <u>63,662</u> |

The financial statements were approved by the Trustees on 07/06/2024 and signed on their behalf by:

Ntumba TSHIBANGU

Trustee



**BETHESDA
CHURCH
MANCHESTER**

BETHESDA CHURCH

Notes to the financial statements for the year ended 30th June 2023

1. Accounting policies

a) Accounting basis

The financial statements have been prepared using the receipts and payments basis, as per section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities issued in March 2008. The adoption of the updated SORP has led to reclassification of certain items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

c) Resources expended

All expenditure is accounted for on an accrual's basis.

d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using the reducing balance method. Assets are depreciated as follows:

Computer and office Equipment – Write off (Fully depreciated)
Church Instruments 5%.

e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

BETHESDA CHURCH

Notes to the financial statements for the year ended 30th June 2023

Accounting policies (continued)

e) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

| | Unrestricted £ | Restricted £ | Total funds 2023 £ |
|-------------------------|-------------------|-----------------|--------------------------|
| Voluntary income | | | |
| Tithes and offerings | 30,012.35 | 0.00 | 30,012.35 |
| Gift | 21,070.00 | 0.00 | 21,070 |
| Grants | | 10,000 | 10,000 |
| | <u>51,082.35</u> | <u>10,000</u> | <u>61,082.35</u> |

BETHESDA CHURCH

Notes to the financial statements for the year ended 30th June 2023

3. Governance costs

| | 2023 £ | 2022 £ |
|------------------|-----------|-----------|
| Accountancy fees | 939 | 0 |
| | 939 | 0 |

4. Tangible fixed assets

| | Computer & Office Equipment £ | Church Instruments £ | Total £ |
|-------------------------------|---|----------------------------|---------------|
| Cost | | | |
| At 1st July 2022 | 1,300 | 14,640 | 15,940 |
| Additions | - | 6,600 | 6,800 |
| At 30 th June 2023 | <u>1,300</u> | <u>21,240</u> | <u>22,540</u> |
| Depreciation | | | |
| At 1st July 2022 | 1,300 | 14,300 | 15,600 |
| Charge | | 5,310 | 5,310 |
| At 30 th June 2023 | <u>1,300</u> | <u>19,610</u> | <u>20,910</u> |
| Net book value 2023 | <u>0</u> | <u>1,630</u> | <u>1,630</u> |
| Net book value 2022 | <u>1,300</u> | <u>21,240</u> | <u>22,540</u> |

BETHESDA CHURCH

Notes to the financial statements for the year ended 30th June 2023

5. Creditors – amounts falling due within one year

| | <u>2023</u> | <u>2022</u> |
|------------------------------|--------------|--------------|
| | £ | £ |
| Other creditors and accruals | 2,314 | 1,528 |
| | <u>2,314</u> | <u>1,528</u> |

6. ANALYSIS OF CHARITABLE FUNDS

All the assets and liabilities are held in respect of the unrestricted fund.

7. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.