
REGISTERED CHARITY NUMBER: 1153291

REPORT AND FINANCIAL STATEMENT FOR THE

YEAR ENDED 30TH JUNE 2023

BETHESDA CHURCH

	Page
CONTENTS	2
Charity information	3
Trustees' Report	4-5
Independent Examiner's report	6
Income and Expenditure Account	7
Balance Sheet	8
Notes to the Accounts	9 – 12

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		38,937	49,325
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
	<u>939</u>	<u>0</u>

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.