

BETHEL CHRISTIAN MINISTRIES (UPC)
FINANCIAL STATEMENTS
31 MARCH 2021

Charity Number 1160304

THE ACCOUNTING GROUP LTD

Management Accountants

KEMP HOUSE

City Road

London

England

EC1V 2NX

BETHEL CHRISTIAN MINISTRIES (UPC)

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2020

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BETHEL CHRISTIAN MINISTRIES (UPC)

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name BETHEL CHRISTIAN MINISTRIES (UPC)

Charity registration number 1160304

Registered office 5 Carleton Avenue
Wallington
SM6 9LW

The trustees

The trustees who served the company during the period were as follows:

MISS ANGELA DENISE ANDERSON
MS BEVERLEY KELLYTHORN
MR DESMOND WELLINGTON
MR LASCELLES AUGUSTUS ELLIS

Secretary

Accountants The Accounting Group Ltd
Management Accountants
KEMP HOUSE
City Road
London
England
EC1V 2NX

STRUCTURE, GOVERNANCE AND MANAGEMENT

The church is governed by its constitution and elects its trustees by appointment. The church consists of a team of volunteers who form the leadership team and members of the congregation. Monthly meetings are held for training and development. Discussions on the progress and development of the church and future plans are held at other scheduled meetings.

OBJECTIVES AND ACTIVITIES

The Advancement of the Christian faith, including the worship of God and the proclamation of the gospel of Jesus Christ. Other Purposes that are charitable within the law of England and Wales are consistent with the Christian activities of the ministry, including the relief of need and the advancement of education.

BETHEL CHRISTIAN MINISTRIES (UPC)

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2021

ACHIEVEMENTS AND PERFORMANCE

We believe we are called to work not only within the community but also with the community. Therefore, we are committed to working in partnership with local people, local agencies and with overseas ministries. These partnerships assist BETHEL CHRISTIAN MINISTRIES to:-

1. Assess our community's real needs.
2. Identify our church's ability to respond.
3. Find practical ways to engage with the community.
4. Develop our church's potential and capacity to meet needs.
5. Build strong partnerships with other community groups.
6. Deliver sustainable community projects in a professional, cost effective way.

BETHEL CHRISTIAN MINISTRIES seeks to worship God and edify the church on a weekly basis through our church services.

Biblical training sessions and spiritual development conferences have been made available to all church members and the local community. This curriculum of training assists people to deepen and develop their faith through learning about Ministry areas, Audio & Sound training, and Worship & praise sessions. The church administration office greatly assisted the needs of the church members, Pastor, volunteers and local community and other members of the faith community.

FINANCIAL REVIEW

The church's main source of generating income is through promoting the donation of tithes and offering in the services. The use of the Gift Aid envelopes allowed us to increase our income and gain an additional income. The full details of the account are listed in the Financial Statements.

PLANS FOR FUTURE PERIODS

1. Providing increased opportunities for the church members and community to grow and develop in their Christian Faith. This will be achieved through implementing small group meetings on specific topics.
2. Promote the benevolent needs of the local community and abroad and highlighting ways in which able people can provide help and relief. Work will include working with other charity organisations in the UK, Africa and Asia.

BETHEL CHRISTIAN MINISTRIES (UPC)

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2021

ACCOUNTANTS

have been re-appointed as accountants for the ensuing year.

Registered office

Signed on behalf of the trustees.

.....
Trustee

BETHEL CHRISTIAN MINISTRIES (UPC)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2021

	Note	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES			
Incoming resources from generating funds:			
Voluntary income	2	129,550	99,456
Investment income	3	124	178
TOTAL INCOMING RESOURCES		<u>129,674</u>	<u>99,634</u>
RESOURCES EXPENDED			
Charitable activities	4/5	(94,106)	(58,916)
TOTAL RESOURCES EXPENDED		<u>(94,106)</u>	<u>(58,916)</u>
NET INCOMING RESOURCES FOR THE YEAR/NET INCOME FOR THE YEAR	6	35,568	40,718
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>195,486</u>	<u>195,486</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>231,054</u></u>	<u><u>236,204</u></u>

The Statement of Financial Activities includes all gains and losses in the year and, therefore, a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 5 to 7 form part of these financial statements.

BETHEL CHRISTIAN MINISTRIES (UPC)

BALANCE SHEET

31 MARCH 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible assets	8	1,924	1,924
CURRENT ASSETS			
Cash at bank		48,182	227,533
CREDITORS: Amounts falling due within one year	9	—	(34,378)
NET CURRENT ASSETS		48,182	193,155
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>50,106</u>	<u>195,079</u>
FUNDS			
Unrestricted income funds	10	<u>14,538</u>	<u>154,362</u>
TOTAL FUNDS		<u>14,538</u>	<u>154,362</u>
		<u>(35,568)</u>	<u>(40,717)!!</u>

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the committee and authorised for issue on the and are signed on their behalf by:

MISS ANGELA DENISE ANDERSON
Director

Company Registration Number:

The notes on pages 5 to 7 form part of these financial statements.

BETHEL CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	-	25% straight line method
Fixtures & Fittings	-	15% straight line method

2. VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Donations			
Donations received	<u>129,550</u>	<u>129,550</u>	<u>99,456</u>

3. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Bank interest receivable	<u>124</u>	<u>124</u>	<u>178</u>

BETHEL CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

4. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£
Charitable activity	18,038	18,038	23,462
Support costs	76,068	76,068	35,454
	<u>94,106</u>	<u>94,106</u>	<u>58,916</u>

5. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	Total Funds 2021	Total Funds 2020
	£	£	£	£
Charitable activity	<u>18,038</u>	<u>76,068</u>	<u>94,106</u>	<u>58,916</u>

6. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2021	2020
	£	£
Depreciation	<u>302</u>	<u>406</u>

7. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2021	2020
	£	£
Wages and salaries	10,000	15,000
Social security costs	—	—
	<u>10,000</u>	<u>15,000</u>

Particulars of employees:

The average number of employees during the year, was as follows:

2021	2020
No.	No.

No employee received remuneration of more than £60,000 during the year (2019 - Nil).

BETHEL CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

8. TANGIBLE FIXED ASSETS

	Equipment £	Fixtures & Fittings £	Total £
COST			
At 1 April 2020 and 31 March 2021	<u>1,850</u>	<u>2,479</u>	<u>4,329</u>
DEPRECIATION			
At 1 April 2020	1,027	971	1,998
Charge for the year	<u>105</u>	<u>302</u>	<u>407</u>
At 31 March 2021	<u>1,132</u>	<u>1,273</u>	<u>2,405</u>
NET BOOK VALUE			
At 31 March 2021	<u>718</u>	<u>1,206</u>	<u>1,924</u>
At 31 March 2020	<u>823</u>	<u>1,508</u>	<u>2,331</u>

9. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Other creditors	<u>—</u>	<u>34,378</u>

10. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2020 £	Incoming resources £	Balance at 31 March 2021 £
General Funds	<u>195,486</u>	<u>(180,948)</u>	<u>14,538</u>

BETHEL CHRISTIAN MINISTRIES (UPC)

MANAGEMENT INFORMATION

YEAR ENDED 31 MARCH 2021

The following pages do not form part of the statutory financial statements.

BETHEL CHRISTIAN MINISTRIES (UPC)
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
INCOMING RESOURCES		
VOLUNTARY INCOME		
Donations received	129,550	99,456
INVESTMENT INCOME		
Bank interest receivable	124	178
TOTAL INCOMING RESOURCES	129,674	99,634
RESOURCES EXPENDED		
CHARITABLE ACTIVITIES		
Staff costs - Wages & Salaries	10,000	15,000
Establishment – Rent	5,875	6,532
Establishment - Insurance	2,143	1,573
Motor vehicle expenses	1,789	2,682
Professional - Accountancy fees	1,600	1,600
Legal & professional – Other	53,560	7,850
Office expenses – Other	1,357	1,354
Depreciation	302	406
Direct charitable activity 1 - Ministry expenses	4,143	6,789
Direct charitable activity 1 - Hospitality	1,456	1,465
Direct charitable activity 1 - Honorarium	3,300	4,786
Direct charitable activity 1 - Charitable contributions	658	658
Direct charitable activity 1 - Fund raising expenses	463	1,659
Support charitable activity 1 - advertising costs	984	1,367
Support charitable activity 1 - internet & software costs	1,368	543
Support charitable activity 1 - sundry expenses	5,108	4,652
	94,106	58,916
TOTAL RESOURCES EXPENDED	94,106	58,916
NET INCOMING RESOURCES FOR THE YEAR	35,568	40,718

BETHEL CHRISTIAN MINISTRIES (UPC)
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2021

	2021	2020
	£	£
CHARITABLE ACTIVITIES		
<i>Activities undertaken directly</i>		
Establishment – Rent	5,875	6,532
Establishment - Insurance	2,143	1,573
Direct charitable activity 1 - Ministry expenses	4,143	6,789
Direct charitable activity 1 - Hospitality	1,456	1,465
Direct charitable activity 1 - Honorarium	3,300	4,786
Direct charitable activity 1 - Charitable contributions	658	658
Direct charitable activity 1 - Fund raising expenses	463	1,659
	<u>18,038</u>	<u>23,462</u>
<i>Support costs</i>		
Staff costs - Wages & Salaries	10,000	15,000
Motor vehicle expenses	1,789	2,682
Professional - Accountancy fees	1,600	1,600
Legal & professional – Other	53,560	7,850
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