

BETHANY COMMUNITY OUTREACH
Registered charity number 1171133

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Expressway Business Services

BETHANY COMMUNITY OUTREACH

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BETHANY COMMUNITY OUTREACH

COMPANY INFORMATION

TRUSTEES DURING 2021:

K G S Warrington - Chair
Pam Higginson -Trustee
Alan Burrows - Trustee

COMPANY CHARITY NO:

1171133

PRINCIPAL ADDRESS

51 – 53 South Road
Erdington
Birmingham
B23 6EA

EXAMINER:

R Begum

BETHANY COMMUNITY OUTREACH

REPORT OF THE TRUSTEES 2021

The Trustees are pleased to present their report together with the financial statements for the year ended 31 December 2021.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the memorandum and Articles of Association and Reporting by Charities:

Statement of Recommended Practice application to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS10) (effective 1 January 2015).

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Documents

The Charity is constituted as a Trust and is governed by a Trust Deed.

Recruitment & Appointment of Trustees

People are nominated at a Trustee meeting. If the Trustees are in agreement then the person or persons are then approached. If they accept they are invited to the next Trustees meeting and formally appointed to the charity.

Trustees Induction & Training

The below policies are adopted for the induction and training of trustees;

Health & Safety

Data Protection

Fire

Equality & Diversity

Complaints Procedure

Child Protection

OBJECTIVES AND ACTIVITIES

The purpose of the Charity, as set out in its governing document is as follows:-

1. The relief of financial hardship among people living or working in the West Midlands area by providing such persons with food, goods and services which they could not otherwise afford through lack of means.
2. The relief of those in need, by reason of youth, age, ill health, disability, financial hardship or other disadvantages anywhere in the world.

The main activities in relation to the above purposes for the public benefit are;

Mum & Toddlers

- Stay and play, toast, juice and drinks for parents twice weekly

Emergency Food bank

- Provision of food to those in need under referral system.
- Provision of information and help.

Digital Hub

- Access to information for those unable to access necessary information by either being IT illiterate or no access to internet service.

Re-housing

- Liaising and referring those in dangerous or unhealthy situations to housing providers

Food Bank Warehouse

- Clothing and household items to those fleeing domestic violence, prison release or unable through financial circumstances to replace such goods.

Volunteers and others have also benefited by work experience and gaining skills in their roles.

As can be seen from the aforementioned list of activities the trustees have had regard for the guidance issued by the Charity Commission on public benefit.

OUR ACHIEVEMENTS AND PERFORMANCE

In 2021 Bethany Community Outreach pursued the following activities to progress its objectives and create public benefit:

This year the Emergency Food Bank has touched the lives of approximately 12,000 people including children in our community and surrounding area, who are suffering deprivation and financial hardship, Erdington and surrounding areas are some of the most deprived in the Country.

The Digital Hub service has been utilised in helping those on universal credit upload their CV and applying for work and others in applying for housing.

We have expanded our services partnering with housing associations, Jobcentre plus and the Department of Work and Pensions in the wider area.

We managed to house and re-house several people who were in the most awful accommodation and in one particular instance an abusive landlord.

The Mum and Toddler group has been suspended temporarily due to Covid.

Our MP and local councilors have continued to support us as have the large and small supermarkets, partners and friends of the Bethany Community Outreach including St Vincent de Paul Society, the local division of the Police and the Round Table. We have been engaged with working with J. Sainsburys over a six month period collecting from customers and Carol Singing Collections along with other local Churches.

ACHEIVEMENTS AGAINST OBJECTIVES

Being our third year as a separate charity we did not know what to expect. The main objective was to keep the community bus running as we are totally dependent on this for the collection of food and this we have managed to do. In February we moved to new premises which have allowed us to help even more people and community groups. Christmas Eve we were open for those who needed last minute food items.

FINANCIAL REVIEW

In the third year of operation the charity has been successful in generating income. Expenditure is higher than the previous year but includes recharges of rent and salaries from Bethany Community Church which means that costs are more accurately recognized. The surplus for the year is £55,698. This means that the charity is in a stable position to continue its activities for the foreseeable future.

PRINCIPAL FUNDING SOURCES

The principal sources of funds are grants and donations made including fund raising, holding Car Boot Sales and collection and have received contributions from Assisted Housing.

RESERVES POLICY

Trustees have agreed the following reserves policy:

The trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission and have decided that our aim is to have a reserve of £10,000 to cover six months operating costs currently, the unrestricted reserves are £210,382 which enables us to continue operating at current levels with the possibility of expanding operations as needed.

INVESTMENT POLICY

Due to being completely dependent on grants and donations we do not have a specific policy on investment. If the circumstances were to change this matter would be reviewed by the Trustees of Bethany Community Outreach.

VOLUNTEERS

Bethany Community Outreach relies on its volunteers and trustees to support and maintain its activities.

Approval by the Trustees on2022
And signed on their behalf

K G S Warrington

Independent examiners report to the trustees of Bethany Community Outreach

I report on the financial statements of Bethany Community Outreach for the year ended 31st December 2021, which are set out on pages 4-6.

Respective responsibilities of Trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act")

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under Section 145 of the Charities Act
- To follow the applicable direction's given by the Charity Commission (under Section 145 (5)(b) of the Act and
- To state whether particular matters have come to my attention

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

In connection with my examination, no material matters have come to my attention which gave 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 requirements 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 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.

R Begum (ACCA)
Expressway Business Services

.....
Sign and date

BETHANY COMMUNITY OUTREACH

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income & Expenditure Account)

FOR THE YEAR ENDED 31 DECEMBER 2021

| | Note | Unrestricted Funds £ | Restricted Funds £ | 2020 Total £ | Unrestricted Funds £ | Restricted Funds £ | 2021 Total £ |
|--|------|----------------------------|--------------------------|--------------------|----------------------------|--------------------------|--------------------|
| INCOME FROM | | | | | | | |
| Donations & Legacies | | | | | | | |
| Fundraising & donations | | 62,124 | - | 62,124 | 36,626 | - | 36,626 |
| Other trading activities | | | | | | | |
| Miscellaneous Income | | - | - | - | - | - | - |
| Charitable Activities | | | | | | | |
| Grants receivable | | 42,229 | - | 42,229 | 52,904 | - | 52,904 |
| Elderly Lunch Club/Mums & Toddlers | | - | - | - | - | - | - |
| TOTAL INCOME | | 104,353 | - | 104,353 | 89,530 | - | 89,530 |
| EXPENDITURE ON | | | | | | | |
| Charitable activities | | | | | | | |
| Charities activities | 10 | 11,868 | 10,257 | 22,125 | 25,707 | - | 25,707 |
| Depreciation | | 8,126 | - | 8,126 | 8,125 | - | 8,125 |
| TOTAL EXPENDITURE | | 19,994 | 10,257 | 30,251 | 33,832 | - | 33,832 |
| Net expenditure & net movement in funds for the year | | 84,359 | (10,257) | 74,102 | 55,698 | - | 55,698 |
| Reconciliation of funds | | | | | | | |
| Total funds brought forward as 01/01/2021 | | 70,325 | 10,257 | 80,582 | 154,684 | - | 154,684 |
| Total funds carried forward as at 31/12/2021 | | 154,684 | - | 154,684 | 210,382 | - | 210,382 |

There were no recognized gains or losses during the year other than those shown above.
All of the above results are derived from continuing activities.

BETHANY COMMUNITY OUTREACH
BALANCE SHEET TO 31 DECEMBER 2021

| | Notes | 2021 £ | 2020 £ |
|-------------------------------------|--------------|-------------------------|-------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 5 | <u>32,635</u> | <u>40,760</u> |
| CURRENT ASSETS | | | |
| Cash at bank & in hand | | 175,587 | 111,764 |
| Stock | | <u>3,000</u> | <u>3,000</u> |
| | | 178,587 | 114,764 |
| CREDITORS- | 6 | | |
| Amounts falling due within one year | | <u>(840)</u> | <u>(840)</u> |
| NET CURRENT ASSETS | | <u>177,747</u> | <u>113,924</u> |
| NET ASSETS | | <u>210,382</u> | <u>154,684</u> |
| FUNDS | | | |
| Restricted | 7 | - | |
| Unrestricted | 8 | <u>210,382</u> | <u>154,684</u> |
| | | <u>210,382</u> | <u>154,684</u> |

Approved and authorised for issue by the Trustees and signed on their behalf

.....
K G S Warrington
Chair

Dated

BETHANY COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 ACCOUNTING POLICIES

Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP FRS102) the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2011

Bethany Community Outreach meets the definition of a public benefit entity under FRS 102.

The principle policies adopted in the preparation of the financial statements are as follows:

Preparation of the accounts on a going concern basis

Currently the operating reserves are £210,382. Therefore the trustees are of the view that the charity is a going concern.

Income

Income is included in incoming resources when these are receivable. Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). No material item of deferred income has been included in the accounts.

Tangible fixed assets

Assets are capitalized if they can be used for more than one year, and cost at least £200.

Fixed assets are shown at cost. Depreciation is provided at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life as follows:

| | |
|-------------------------------|-------------------|
| Office and Computer Equipment | 20% Straight Line |
| Furniture & Fixtures | 10% Straight Line |

Donated Goods

Donated goods are measured at fair value (the amount for which the assets could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognized on receipt. In the reporting period in which the stocks are distributed they are recognized as an expense at the carrying amount of the stocks at distribution. Goods donated for on-going use by the charity are recognized

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as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Support costs & Voluntary Help

The charity has incurred expenditure on support costs. The value of any voluntary help received is not included in the accounts but is described in the Trustees Annual Report.

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. Resources expended are included in the Statement of Financial Activities on an accruals basis.

Funding Accounting

Unrestricted funds – the charity's general reserve consists of funds which the charity will use to fulfill the general charitable objectives of the Trust (at the discretion of the Directors)

Restrictive funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor.

Designated funds- these are unrestricted funds that have been set aside by the Trustees for Specific purposes.

2. INCOMING RESOURCES

The income and surplus for the period are attributed to the company's charitable activities, all of which were in the UK.

| | 2021 £ | 2020 £ |
|--|-----------|-----------|
| Total resources expended included the following :- | | |
| Depreciation | 8,125 | 8,126 |

3. TRUSTEES' EMOLUMENTS

None of the trustees received any emoluments or expenses during the period.

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4. STAFF COSTS

| | 2021 £ | 2020 £ |
|-----------------------|-----------|-----------|
| Wages and salaries | 9,928 | 10,291 |
| Social security costs | - | - |
| Pension costs | - | - |
| Other staff expenses | - | - |
| | 9,928 | 10,291 |

No employee received emoluments of more than £60,000.

No redundancy payments were made in the period.

The total employee benefits of the key management personnel of the charity were £0.

The average number of persons employed by the charity during the period was:-

| | 2021 | 2020 |
|-----------------------|------|------|
| Charitable Activities | 1 | 1 |
| Co-ordination | - | - |
| | 1 | 1 |

5. TANGIBLE FIXED ASSETS

| | Office Equipment £ | Furniture & Fixtures £ | Motor Vehicles £ | 2021 Total £ |
|---------------------------------|--------------------------|------------------------------|------------------------|--------------------|
| COST | | | | |
| At 1 January 2021 | 650 | 81,250 | 7,500 | 89,400 |
| Additions | - | - | - | - |
| | 650 | 81,250 | 7,500 | 89,400 |
| At 31 December 2021 | | | | |
| ACCUMULATED DEPRECIATION | | | | |
| At 1 January 2021 | 650 | 47,990 | - | 48,640 |
| Charge for the year | - | 8,125 | - | 8,125 |
| | 650 | 56,115 | - | 56,765 |
| At 31 December 2021 | | | | |
| NET BOOK VALUES | | | | |
| At 1 January 2021 | 1 | 33,260 | 7,500 | 40,760 |
| At 31 December 2021 | 0 | 25,135 | 7,500 | 32,635 |

| | | | |
|--------------------|-----|-----|----|
| Depreciation Rates | 20% | 10% | 0% |
|--------------------|-----|-----|----|

6. CREDITORS – Amounts falling due within one year

| | 2021 £ | 2020 £ |
|-----------------------|------------|------------|
| Trade creditors | - | - |
| Tax & Social Security | - | - |
| Other amounts | - | - |
| Accruals | 840 | 840 |
| Deferred Income | - | - |
| | <u>840</u> | <u>840</u> |

7. RESTRICTED FUNDS

| | Balance 2021 £ | Incoming resources £ | Expended resources £ | Balance 2020 £ |
|--|----------------------|----------------------------|----------------------------|----------------------|
| Bethany Community Church | - | - | - | - |
| Tesco bags of Help-minibus maintenance | - | - | - | - |
| WM Police –Befriending Service | - | - | - | - |
| WM Police – Grant re Minibus | - | - | - | - |
| Sutton Coldfield Community Trust | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

8. UNRESTRICTED FUNDS

| | General Fund £ |
|------------------------|-------------------|
| As at 1 January 2021 | 154,684 |
| Net incoming resources | <u>55,698</u> |
| As at December 2021 | <u>210,382</u> |

9. ANALYSIS OF NET BETWEEN FUNDS

| | Fixed Assets £ | Bank & Cash £ | Other current assets £ | Current liabilities £ | Total Net Assets £ |
|--------------------|----------------------|---------------------|------------------------------|-----------------------------|--------------------------|
| Restricted funds | - | - | - | - | - |
| Unrestricted funds | <u>32,635</u> | <u>175,587</u> | <u>3,000</u> | <u>(840)</u> | <u>210,382</u> |
| | <u>32,635</u> | <u>175,587</u> | <u>3,000</u> | <u>(840)</u> | <u>210,382</u> |

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

10. DETAILED INCOME & EXPENDITURE ACCOUNT

| | 2021 | | 2020 | |
|-----------------------------------|----------|---------------|----------|---------------|
| | £ | £ | £ | £ |
| INCOME | | | | |
| Donations & Gifts | 36,626 | | 62,124 | |
| | - | | - | |
| Misc income | - | | - | |
| Grants receivable | 52,904 | | 42,229 | |
| | <u>-</u> | | <u>-</u> | |
| | | 89,530 | | 104,353 |
| EXPENDITURE | | | | |
| Rent payable | 940 | | 940 | |
| Charitable expenditure (food etc) | - | | 400 | |
| Fundraising costs | - | | - | |
| Travel & subsistence | - | | - | |
| Office & stationery | - | | 65 | |
| Telephone/internet | 1,620 | | 1,400 | |
| Repairs & renewals | - | | - | |
| Cleaning | 408 | | - | |
| Vehicle costs | 10,776 | | 6,855 | |
| Insurance | 1,311 | | 1,474 | |
| Sundry | 74 | | - | |
| Staff Wages | 9,928 | | 10,291 | |
| Accountancy fees | 500 | | 400 | |
| Legal/Professional fees | - | | - | |
| Donations | 150 | | 300 | |
| Depreciation | 8,125 | | 8,126 | |
| | | 33,832 | | 30,251 |
| Net (deficit for the year) | | <u>55,698</u> | | <u>74,102</u> |