

BETHANY COMMUNITY OUTREACH
Registered charity number 1171133

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

Expressway Business Services

BETHANY COMMUNITY OUTREACH

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BETHANY COMMUNITY OUTREACH

COMPANY INFORMATION

TRUSTEES DURING 2021:

K G S Warrington - Chair
Carmen Burris-Trustee (appointed 12/12/21)
William Curtis- Trustee (appointed 12/12/21)
Pam Higginson -Trustee (resigned 06/07/21)
Alan Burrows – Trustee (resigned 10/12/2021)

COMPANY CHARITY NO:

1171133

PRINCIPAL ADDRESS

51 – 53 South Road
Erdington
Birmingham
B23 6EA

EXAMINER:

R Begum

BETHANY COMMUNITY OUTREACH

REPORT OF THE TRUSTEES 2022

The Trustees are pleased to present their report together with the financial statements for the year ended 31 December 2022.

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 2022 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 did not take place due to Covid and lack of funding.

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 was opened once Covid restrictions were lifted.

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.

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 on2023
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 2022, 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

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Sign and date

BETHANY COMMUNITY OUTREACH

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

FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total £	Unrestricted Funds £	Restricted Funds £	2021 Total £
INCOME FROM							
Donations & Legacies							
Fundraising & donations		45,921	-	45,921	62,124	-	62,124
Other trading activities							
Miscellaneous Income		-	-	-	-	-	-
Charitable Activities							
Grants receivable		14,125	-	14,125	42,229	-	42,229
Elderly Lunch Club/Mums & Toddlers		-	-	-	-	-	-
TOTAL INCOME		60,046	-	60,046	89,530	-	89,530
EXPENDITURE ON							
Charitable activities							
Charities activities	10	31,400		31,400	25,707		25,707
Depreciation		8,125	-	8,125	8,125	-	8,125
TOTAL EXPENDITURE		39,525		39,525	33,832		33,832
Net expenditure & net movement in funds for the year		20,521		20,521	55,695		55,698
Reconciliation of funds							
Total funds brought forward as 01/01/2022		210,382		210,382	154,684		154,684
Total funds carried forward as at 31/12/2022		230,903	-	230,903	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.

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4. STAFF COSTS

	2022 £	2021 £
Wages and salaries	9,304	9,928
Social security costs	-	-
Pension costs	-	-
Other staff expenses	-	-
	<u>9,304</u>	<u>9,928</u>

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:-

	2022	2021
Charitable Activities	1	1
Co-ordination	-	-
	<u>1</u>	<u>1</u>

5. TANGIBLE FIXED ASSET

	Office Equipment £	Furniture & Fixtures £	Motor Vehicles £	2022 Total £
COST				
At 1 January 2022	650	81,250	7,500	89,400
Additions	-	-	-	-
At 31 December 2022	<u>650</u>	<u>81,250</u>	<u>7,500</u>	<u>89,400</u>
ACCUMULATED DEPRECIATION				
At 1 January 2022	650	56,115	-	49,290
Charge for the year	-	8,125	-	8,125
At 31 December 2022	<u>650</u>	<u>64,240</u>	<u>-</u>	<u>64,890</u>
NET BOOK VALUES				
At 1 January 2022	<u>0</u>	<u>25,135</u>	<u>7,500</u>	<u>32,635</u>

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.

	2022 £	2021 £
Total resources expended included the following :-		
Depreciation	8,125	8,125

3. TRUSTEES' EMOLUMENTS

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

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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 £230,903. 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

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BALANCE SHEET TO 31 DECEMBER 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	5	24,510	32,635
CURRENT ASSETS			
Cash at bank & in hand		204,233	175,587
Stock		3,000	3,000
		207,233	178,587
CREDITORS-	6		
Amounts falling due within one year		(840)	(840)
NET CURRENT ASSETS		206,393	177,747
NET ASSETS		230,903	210,382
FUNDS			
Restricted	7	-	
Unrestricted	8	230,903	210,382
		230,903	210,382

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

.....
K G S Warrington
Chair

Dated

At 31 December 2022	0	17,010	7,500	24,510
Depreciation Rates	20%	10%	0%	

**6. CREDITORS –
Amounts falling due within one year**

	2022 £	2021 £
Trade creditors	-	-
Tax & Social Security	-	-
Other amounts	-	-
Accruals	840	840
Deferred Income	-	-
	<u>840</u>	<u>840</u>

7. RESTRICTED FUNDS

	Balance 2022 £	Incoming resources £	Expended resources £	Balance 2022 £
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 2022	210,382
Net incoming resources	<u>20,521</u>
As at December 2022	<u>230,903</u>

9. ANALYSIS OF NET BETWEEN FUNDS

	Fixed Assets £	Bank & Cash £	Other current assets £	Current liabilities £	Total Net Assets £
Restricted funds	-	-	-	-	-
Unrestricted funds	24,510	204,234	3,000	(840)	230,903
	<u>31,985</u>	<u>204,234</u>	<u>3,000</u>	<u>(840)</u>	<u>230,903</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

10. DETAILED INCOME & EXPENDITURE ACCOUNT

	2022		2021	
	£	£	£	£
INCOME				
Donations & Gifts	45,921		36,276	
	-		-	
Misc income	-		-	
Grants receivable	14,125		53,254	
	-		-	
		60,046		89,530
EXPENDITURE				
Rent payable	940		940	
Charitable expenditure (food etc)	-		-	
Fundraising costs	-		-	
Travel & subsistence	-		-	
Office & stationery	-		-	
Telephone/internet	1,700		1,620	
Repairs & renewals	2,250		-	
Cleaning	408		204	
Vehicle costs	14,620		10,776	
Insurance	1,343		1,311	
Sundry	184		74	
Staff Wages	9,304		9,928	
Accountancy fees	650		500	
Legal/Professional fees	-		-	
Donations	-		150	
Depreciation	8,125		8,125	
		39,525		33,832
Net (deficit for the year)		20,521		55,698