

**BETHANY COMMUNITY OUTREACH**  
**Registered charity number 1171133**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

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**LHK Chartered Accountants**

## **BETHANY COMMUNITY OUTREACH**

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## **BETHANY COMMUNITY OUTREACH**

### **COMPANY INFORMATION**

#### **TRUSTEES DURING 2021:**

K G S Warrington - Chair  
Carmen Burris-Trustee  
William Curtis- Trustee

#### **COMPANY CHARITY NO:**

1171133

#### **PRINCIPAL ADDRESS**

51 – 53 South Road  
Erdington  
Birmingham  
B23 6EA

#### **EXAMINER:**

A Baker

## **BETHANY COMMUNITY OUTREACH**

### **REPORT OF THE TRUSTEES 2025**

The Trustees are pleased to present their report together with the financial statements for the year ended 31 December 2025.

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.

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 2025 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.

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

The Mum and Toddler group continued to operate.

Our MP and local councillors 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.

## ACHIEVEMENTS AGAINST OBJECTIVES

We have again achieved our objectives of providing relief of financial hardship of people based in the West Midlands who cannot otherwise afford foods/goods. One way in which we have been able to achieve this is via the maintenance and running of the community van, which we are reliant on for the collection of food. Furthermore, we have now settled into our new centre which is efficiently organised and enables us to store food safely and hygienically. We also remained open during holiday periods such as Christmas Eve for those who needed last minute food items.

## FINANCIAL REVIEW

In the fifth year of operation the charity has received less income in this operating year. In 2025 our income was down by £19448.00 from 2024. Whilst the expenditure remaining at similar levels to the previous year.

## 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 £25,000 to cover six months operating costs currently, the unrestricted reserves are £213,723 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 on 9/4..... 2026  
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 31<sup>st</sup> December 2025, 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.

A Baker (MAAT)  
LHK Chartered Accountants



Sign and date

01/04/2026

# BETHANY COMMUNITY OUTREACH

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

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total £	Unrestricted Funds £	Restricted Funds £	2024 Total £
<b>INCOME FROM</b>							
<b>Donations &amp; Legacies</b>							
Fundraising & donations		38,390	-	38,390	57,922	-	57,922
<b>Other trading activities</b>							
Miscellaneous Income		1,633	-	1,633	8,415	-	8,415
<b>Charitable Activities</b>							
Grants receivable		16,135	-	16,135	13,200	-	13,200
Elderly Lunch Club/Mums & Toddlers		-	-	-	-	-	-
<b>TOTAL INCOME</b>		<b>56,158</b>	<b>-</b>	<b>56,158</b>	<b>79,537</b>	<b>-</b>	<b>79,537</b>
<b>EXPENDITURE ON</b>							
<b>Charitable activities</b>							
Charities activities	10	76,082	-	76,082	72,264	-	72,264
Depreciation		760	-	760	8,125	-	8,125
<b>TOTAL EXPENDITURE</b>		<b>76,842</b>	<b>-</b>	<b>76,842</b>	<b>80,389</b>	<b>-</b>	<b>80,389</b>
Net expenditure & net movement in funds for the year		(20,684)		(20,684)	(852)		(852)
Reconciliation of funds							
Total funds brought forward as 01/01/2025		234,407		234,407	235,259		235,259
Total funds carried forward as at 31/12/2025		213,723	-	213,723	234,407	-	234,407

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 2025**

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	5	-	8,260
<b>CURRENT ASSETS</b>			
Cash at bank & in hand		204,062	223,987
Stock		3,000	3,000
		<u>207,062</u>	<u>226,987</u>
<b>CREDITORS-</b>	6		
Amounts falling due within one year		<u>(840)</u>	<u>(840)</u>
<b>NET CURRENT ASSETS</b>		<u>206,222</u>	<u>226,147</u>
<b>NET ASSETS</b>		<u>206,222</u>	<u>234,407</u>
<b>FUNDS</b>			
Restricted	7	-	
Unrestricted	8	<u>206,222</u>	<u>234,407</u>
		<u>206,222</u>	<u>234,407</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 2025**

### **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 £213,723. 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.

	2025 £	2024 £
Total resources expended included the following :-		
Depreciation	760	8,125

## 3. TRUSTEES' EMOLUMENTS

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

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#### 4. STAFF COSTS

	2025 £	2024 £
Wages and salaries	4,120	4,120
Social security costs	-	-
Pension costs	-	-
Other staff expenses	-	-
	<u>4,120</u>	<u>4,120</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:-

	2025	2024
Charitable Activities	1	1
Co-ordination	-	-
	<u>1</u>	<u>1</u>

#### 5. TANGIBLE FIXED ASSET

	Office Equipment £	Furniture & Fixtures £	Motor Vehicles £	2025 Total £
<b>COST</b>				
At 1 January 2025	650	81,250	7,500	89,400
Additions	-	-	-	-
At 31 December 2025	<u>650</u>	<u>81,250</u>	<u>7,500</u>	<u>89,400</u>
<b>ACCUMULATED DEPRECIATION</b>				
At 1 January 2025	650	80,490	-	73,015
Charge for the year	-	760	-	8,125
At 31 December 2025	<u>650</u>	<u>81,250</u>	<u>-</u>	<u>81,140</u>
<b>NET BOOK VALUES</b>				
At 1 January 2025	<u>0</u>	<u>760</u>	<u>7,500</u>	<u>8,260</u>
At 31 December 2025	<u>0</u>	<u>0</u>	<u>7,500</u>	<u>7,500</u>
Depreciation Rates	20%	10%	0%	

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

	2025 £	2024 £
Trade creditors	-	-
Tax & Social Security	-	-
Other amounts	-	-
Accruals	840	840
Deferred Income	-	-
	<u>840</u>	<u>840</u>

**7. RESTRICTED FUNDS**

	Balance 2025 £	Incoming resources £	Expended resources £	Balance 2025 £
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 2025	<u>234,407</u>
Net incoming resources	<u>(20684)</u>
As at December 2025	<u>213,723</u>

**9. ANALYSIS OF NET BETWEEN FUNDS**

	Fixed Assets £	Bank & Cash £	Other current assets £	Current liabilities £	Total Net Assets £
Restricted funds	-	-	-	-	-
Unrestricted funds	7,500	204,063	3,000	(840)	213,723
	<u>7,500</u>	<u>204,063</u>	<u>3,000</u>	<u>(840)</u>	<u>213,723</u>

# BETHANY COMMUNITY OUTREACH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

### 10. DETAILED INCOME & EXPENDITURE ACCOUNT

	2025		2024	
	£	£	£	£
<b>INCOME</b>				
Donations & Gifts	38,390		57,922	
	-		-	
Misc income	1,633		8,415	
Grants receivable	16,135		13,200	
	56,158		79,537	
<b>EXPENDITURE</b>				
Rent payable	43,825		36,458	
Charitable expenditure (food etc)	-		2,047	
Council tax	2,531		843	
Travel & subsistence	1,574		-	
Subscriptions & fees	-		912	
Telephone/internet	-		-	
Repairs & renewals	-		-	
Heat & Light	4,952		9,422	
Cleaning	-		-	
Vehicle costs	15,431		16,111	
Insurance	1,550		-	
Sundry	188		468	
Staff Wages	4,120		4,120	
Accountancy fees	300		1,740	
Legal/Professional fees	47		35	
Bank charges	94		108	
Water	230		-	
Pest Control	740		-	
Foodbank Donations (El Bethel)	500		-	
Depreciation	760		8,125	
	76,842		80,389	
Net (deficit for the year)	(20,684)		(852)	