



The Charity Commission  
PO Box 1268  
Liverpool  
L69 3AR  
F.A.O. Head of Information Compliance.

18 January 2024

**Bethel Community Church (Newport)**  
**Charity No 1172841**

I write to confirm that a meeting has been held by the Trustees of the above named Charity. The independent examiner's report for the year ending 31 March 2023 was presented and examined. The report has been accepted by all of the Trustees (the Committee of Management).

Yours faithfully,

**Pastor Andrew Cleverly**

Pastor Andrew Cleverly  
On behalf of the Trustees of the Charity

Bethel Community Church (Newport)  
C/o The Gap Centre  
Stow Hill  
Newport  
South Wales  
UK  
NP20 1JG  
[pastor@bethelnewport.co.uk](mailto:pastor@bethelnewport.co.uk)

**Building People**  
**Building Community**



Assemblies of God

Bethel Community Church  
(Newport)  
C/o The Gap Centre  
Stow Hill, Newport  
NP20 1JG  
T: 01633 221908

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Registered CIO No. 1172841

**Bethel Community Church (Newport)**

**Financial Accounts**

**For the year ended 31 March 2023**

**Registered Charity Number - 1172841**

**Registered Office**

**The Gap Centre  
42 Stow Hill  
Newport  
NP20 1JG**

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Bethel Community Church (Newport)  
For the year ended 31 March 2023

**Registered Charity Number - 1172841**

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## **Charity information**

Bethel Community Church (Newport)  
For the year ended 31 March 2023

**Registered Charity Number - 1172841**

**The trustees in office at 31st March 2022 were:**

Mr Andrew Cleverly  
Mr Robert Burton  
Mrs Sarah Croft  
Mr Jonathan Croft  
Mr Steve Amstead  
Mrs Pauline Gould

## **Charity Registered Office**

The Gap Centre  
42 Stow Hill  
Newport  
NP20 1JG

# Independent Examiners Report

Report to the trustees / members of -

## **BETHEL COMMUNITY CHURCH (NEWPORT)**

On accounts for the year ended 31<sup>st</sup> March 2023

Set out on pages 1 - 4

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities 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 procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

### **Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the 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 statement below.

In connection with my examination, no material matters have come to my attention which gives 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 requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

### **Independent Examiners Statement**

I have come across no other 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.

**Signed:** *S Lewis*

Date : 7th December 2023

Mrs Susan Lewis FCCA

**Association of Certified and Chartered Accounts**

6 Park Road  
Newbridge  
Newport  
NP11 4RF

# Profit and Loss

Bethel Community Church (Newport)

For the year ended 31 March 2023

	Restricted 31st March 2023	Unrestricted 31st March 2023	Total 31st March 2023	Restricted 31st March 2022	Unrestricted 31st March 2022	Total 31st March 2022
<b>INCOME</b>						
Tithes and Offerings		10965	10965		18101	18101
Gift Aid Giving		57947	57947		58370	58370
Gift Aid Claimed		25689	25689		16879	16879
Grant and Funding Income			0	252365		252365
Donations		9700	9700		7823	7823
Chair Scheme		2975	2975		4325	4325
Other Revenue		5344	5344		2478	2478
	<b>0</b>	<b>112620</b>	<b>112620</b>	<b>252365</b>	<b>107976</b>	<b>360341</b>
<b>Other Income</b>						
Insurance Claim	25105		25105	17204	0	17204
Bank Interest		484	484		18	18
Sundry Income		325	325		2202	2202
	<b>25105</b>	<b>809</b>	<b>25914</b>	<b>17204</b>	<b>2220</b>	<b>19424</b>
<b>Total Income</b>	<b>25105</b>	<b>113429</b>	<b>138534</b>	<b>269569</b>	<b>110196</b>	<b>379765</b>
<b>Church Expenses</b>						
Audit & Accountancy fees		550	550		500	500
Bank Fees		204	204		181	181
Books & Leaflets		187	187		252	252
Charitable Donations		1440	1440		1740	1740
Church Insurance		9549	9549		13329	13329
Cleaning		1602	1602		1352	1352
Conference Expenses		1751	1751		463	463
Development & Chair Scheme		17955	17955			
Fire Protection		691	691		1442	1442
Gifts		0	0		1157	1157
Insurance Monies expend	43309		43309	24733	5654	30387
IT Software & Consumables		0	0		8	8
Light and Heat		5229	5229		2886	2886
Management Services		700	700			
Ministry Expenses		1853	1853		929	929
Missions		0	0		6625	6625
Pastoral Care		553	553		794	794
Pensions Costs		2021	2021		1618	1618
Printing & Stationery		564	564		0	0
Professional services		660	660		980	980
Rates		507	507		593	593
Refreshments		1103	1103		1598	1598
Repairs & Maintenance		3908	3908	6960	6967	13927
Salaries		35195	35195		34170	34170
Subscriptions & licences		8012	8012		5371	5371
Sundry Expenses		2042	2042		1358	2122
Telephone & Internet		1973	1973		812	812
Welsh Government Funding	160249		160249			
Worship Team & Equipment		4728	4728		2761	2761
Youth & Childrens Work		4207	4207		1968	705
<b>Total Administrative Costs</b>	<b>203558</b>	<b>107184</b>	<b>310742</b>	<b>31693</b>	<b>95508</b>	<b>126702</b>
<b>Profit</b>	<b>-178453</b>	<b>6245</b>	<b>-172208</b>	<b>237876</b>	<b>14688</b>	<b>253063</b>

# Balance Sheet

Bethel Community Church (Newport)

As at 31 March 2023

	Restricted 31 March 2023	Unrestricted 31 March 2023	Total 31 March 2023	Restricted 31 March 2022	Unrestricted 31 March 2022	Total 31 March 2022
<b>Fixed Assets</b>						
Computer Equipment		1628	1628		1629	1629
Furniture & Equipment		120	120		120	120
<b>Total Fixed Assets</b>	<b>0</b>	<b>1748</b>	<b>1748</b>	<b>0</b>	<b>1749</b>	<b>1749</b>
<b>Current Assets</b>						
<b>Cash at bank and in hand</b>						
Bethel Community Church - Current Account		25397	25397		20828	20828
Bethel Community Church Insurance Account	4056		4056	12375		12375
Bethel Community Church Savings Account	253923		253923	410967		410967
<b>Total Cash at bank and in hand</b>	<b>257979</b>	<b>25397</b>	<b>283376</b>	<b>423342</b>	<b>20828</b>	<b>444170</b>
<b>Other current assets</b>						
PAYE Payable		1599	1599	0	7294	7294
<b>Total Current Assets</b>	<b>257979</b>	<b>28744</b>	<b>286723</b>	<b>423342</b>	<b>29871</b>	<b>453213</b>
<b>Current Liabilities</b>						
NIC Payable		12968	12968	0	9999	9999
Pensions Payable		3761	3761	0	1734	1734
Wages Payable - Payroll		3174	3174	0	2786	2786
Other Liabilities		334	334	0	0	0
	<b>0</b>	<b>20237</b>	<b>20237</b>	<b>0</b>	<b>14519</b>	<b>14519</b>
<b>Net Current Assets (Liabilities)</b>	<b>257979</b>	<b>8507</b>	<b>266486</b>	<b>423342</b>	<b>15352</b>	<b>438694</b>
<b>Total Assets less Current Liabilities</b>	<b>257979</b>	<b>8507</b>	<b>266486</b>	<b>423342</b>	<b>15352</b>	<b>438694</b>
<b>Net Assets</b>	<b>257979</b>	<b>8507</b>	<b>266486</b>	<b>423342</b>	<b>15352</b>	<b>438694</b>
<b>Capital and Reserves</b>						
Current Year Profits	-178453	6245	-172208	237876	14688	252564
Transfers	13090	-13090	0	97016	-97016	0
Retained Profits	423342	15352	438694	88450	97680	186130
	<b>257979</b>	<b>8507</b>	<b>266486</b>	<b>423342</b>	<b>15352</b>	<b>438694</b>

## **Notes to the Accounts**

Bethel Community Church (Newport)

For the Year Ended 31st March 2023

### **ACCOUNTING POLICIES**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the financial statements.

#### **Accounting Convention**

The financial statements have been prepared under the historical cost convention other than certain freehold property which is included at valuation. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice Accounting and Reporting by Charities (revised 2005) and the Charities Act 1993.

#### **Incoming Resources**

Voluntary income is received by way of donations and gifts and is included in incoming resources when these are receivable.

Interest receivable is included when it is received.

#### **Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any Value Added Tax which cannot be recovered.

#### **Depreciation**

##### **Freehold Land and Buildings**

Depreciation is only provided on freehold land and buildings where the Trustees consider that the remaining useful life is less than 50 years. The rate of depreciation is 2% on a straight line basis.

##### **Equipment, Furniture, Fixtures and Fittings and Motor Vehicles**

Depreciation has been charged at 20% per annum on a straight line basis.

#### **Taxation**

As a registered charity the Church benefits from rates relief and is generally exempt from Income Tax and Capital Gains Tax but not from Value Added Tax. Irrecoverable Value Added Tax is included in the cost of those items to which it relates.

Income tax recovered on deeds of covenants and Gift Aid donations are credited to the general unrestricted funds.

#### **Fund Accounting**

- Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the charitable objectives.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes
- Restricted funds are funds which have been given for particular purposes. The restriction being placed by the donor.



## **Restricted Funds**

Bethel Community Church (Newport)

For the year ended 31 March 2023

### **Restricted Funds**

Insurance monies received are restricted. They are specifically for the rebuild of the church as a result of a fire.

The insurance company dealing with this is Ansvar.

A proportion of the rebuild costs will be paid by Ansvar to the main contractor Henstaff. Therefore the funds received will not reflect the total cost of the rebuild.

# Independent Examiners Report

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Date : 7th December 2023

Mrs Susan Lewis FCCA

**Association of Certified and Chartered Accounts**

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