

Charity Commission Registered number: 1174777

**BETHEL PRAYER FELLOWSHIP INTERNATIONAL**

**Report and Financial Statements**

**For the Year ended 31 March 2021**

**BETHEL PRAYER FELLOWSHIP INTERNATIONAL  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 March 2021**

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**BETHEL PRAYER FELLOWSHIP INTERNATIONAL  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 March 2021**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**Officers and Professional advisers**

**TRUSTEES**

BABU THOMAS  
LINTUMON MATHEW  
RENISH PAULOSE (Re-appointed)  
SAM ELAPPUNKAL

**REGISTERED OFFICE**

36 GOLDCREST WAY  
NEWHALL  
HARLOW  
CM17 9GQ

**BANKERS**

BARCLAYS BANK PLC

**EXAMINER**

AACSL Accountants Limited  
1st Floor  
North Westgate House  
Harlow  
Essex  
CM20 1YS

**CHARITY COMMISSION REGISTERED NUMBER**  
1174777

## **BETHEL PRAYER FELLOWSHIP INTERNATIONAL**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31 March 2021**

The Trustees, for the purposes of the Charities Act 1993 as amended and Statement of Recommended Practice (SORP) 2005, submit their annual report and financial statements for the year ended 31 March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the Charity. Babu Thomas, Lintumon Mathew, Renish Paulose and Sam Elappunkal are the first Trustees of the above charity. The three-year tenure of Renish Paulose was over by September 2020 and he was reappointed for another period of three years. The Charity is governed by a Memorandum and Articles of Association.

#### **PRINCIPAL ACTIVITIES, AIMS AND ORGANISATION OF THE CHARITY**

The principal activities of the charity continue to be the provision of charitable activities. The objects of the trust ("the objects") are:

1. To advance the Christian religion for the benefit of the public through the holding of prayer meetings, lectures; public celebration of religious festivals; producing and/or distributing literature on Christian faith to enlighten others about the Christian religion.
2. The prevention or relief of poverty in by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

#### **THE MAIN ACHIEVEMENTS OF THE ORGANISATION DURING THE PERIOD WERE:**

During the period of April 2020 to March 2021, this charity has actively involved in the following activities.

1. Promotional work- The trustees were actively involving in the promotion of this charity to the like-minded people, exclusively to the Asian community, in Harlow and the neighbouring places mostly virtually. Due to the current pandemic situation, we weren't able to do any activities or any kind of similar work as we have in the past. However, we have committed virtually in outreaching to people.
2. Education and Training- The charity has conducted weekly and monthly education and training for both young and old people virtually. During this program the following topics like Health and Social care, Maintaining the right spiritual outlook, developing sensitivity to the needs of the poor and the less privileged, Handling the peer pressure of the youth and the young adults, maintaining a vigilant attitude in keeping the community at peace and Maintaining a vibrant family atmosphere were taught and discussed.
3. Comforting the sick- The members of the charity have done a few virtual gatherings to the sick and bedridden people in the Harlow community and elsewhere such as in India and USA to give them comfort and moral strength, through prayer and spiritual supports, to overcome and survive their illness. This activity has helped some of those people by giving them an assurance of hope and comfort.
4. Religious Activities- Conducted regular prayer meetings and Bible study classes virtually via the zoom platform to advance the Christian religion for the benefit of the public. Also shared and distributed literature on Christian faith to enlighten others about the Christian religion.
5. Financial support to overseas Christian missionaries – The charity has started supporting a few poor and needy Christian Missionaries in India. This year we have done lots of charity work and have supported a lot of people such as helping financially for people that are ill, need of food, shelter and education, we have also been able to help a few Pastors as well.
7. Praise and worship to soothe the soul and relaxation- Conducted weekly praise and worship via the Zoom platforms as well to soothe the soul and relaxation of the mind so that the beneficiaries will ease their stress out of the mind.
8. Prayers at "NO COST" to the sick and other needy- Conducted monthly 1-3 days fasting prayer virtually via Zoom to pray for the healing of the sick and people with various other needs. We have also conducted daily prayer meetings from April 2020 – October 2020 and we started the daily prayer meetings again from December 2020 to March 2021.
9. Assistance for finding job- Assisted to find suitable jobs for a few persons and guided them till their settlement via phone and video calls.

**BETHEL PRAYER FELLOWSHIP INTERNATIONAL**  
**REPORT OF THE TRUSTEES (Continued)**  
**FOR THE YEAR ENDED 31 March 2021**

**PLANS FOR THE FUTURE**

We intend to continue to promote human rights worldwide with special emphases in South Asia.

**INCOME GENERATION**

The charity was able to raise £17,334.00 from 1st April 2020 till 31st March 2021. This comprises of £10,061 that was raised within the trustees and £7,273 from HMRC gift aid, hopefully we hope to do better in the following year by soliciting supports from non-trustees.

**RISKS**

The factors that may affect the Charity's delivery of its objectives include:

- a) Reputation of Charity and the relationship with the community.
- b) Ability to generate enough funds to successfully complete the identified projects for the charity.

BETHEL PRAYER FELLOWSHIP INTERNATIONAL produces an annual plan for delivery against its objectives. This plan sets out the targets for the year and is then broken down to a work plan. BETHEL PRAYER FELLOWSHIP INTERNATIONAL has developed a strategy, which specifies how it will deliver the key programmes of work. The strategy also identifies targets and performance indicators.

**RESERVES POLICY**

The Charity aims to build reserve which will enable it to meet its average annual operational need. The Trustees review the reserves held by the Charity on a regular basis to ensure that an appropriate level of funds is held to meet the above policy of the Charity going forward.

**BETHEL PRAYER FELLOWSHIP INTERNATIONAL**  
**REPORT OF THE TRUSTEES (continued)**  
**FOR THE YEAR ENDED 31 March 2021**

**GOVERNANCE AND INTERNAL CONTROL**

A Board of Trustees governs the Charity. New Trustees are selected by the Board of Trustees and are subject to re-election. The chairman is subject to election every four years. Other members of the trustee are subject to re-election every 2-3years. At 31 March 2021, the Board had a membership of three people.

The Board meets quarterly a year to agree key policy decisions, set the strategy for the charity and oversee its performance. At present the Board has committee members who are responsible for the day-to-day activities of the charity. None of the committee members is being remunerated.

All Trustees receive the handbook for Trustees provided through the Charity Commission. Each Trustee will have an induction programme by other Trustees and receive an information pack on the Charity and its finances. Beyond this the Charity follows the code of practice for governance produced by the Governance Hub.

Company law requires the Trustees to prepare financial statements for each financial year, which comply with the Charities Act 1993 as amended

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

They include:

- A strategic plan and annual budget approved by the Trustees;
- Regular consideration by the Trustees of financial results, in particular variance from budget; and
- Delegation of authority and segregation of duties.

## **STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in its activities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 1993 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

## **BETHEL PRAYER FELLOWSHIP INTERNATIONAL**

### **REPORT OF THE TRUSTEES (continued)**

**YEAR ENDED 31 March 2021**

#### **DISCLOSURE OF INFORMATION TO EXAMINER**

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

#### **EXAMINER**

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 31 March 2021. In accordance with this appointment, AACSL Accountants Limited was appointed as examiner.

Approved by the Board of Trustees and signed on behalf of the Board by:

**BABU THOMAS on behalf of the trust.**

Trustee

**01 April 2021.**



## **Independent Examiner's Report to the Trustees of BETHEL PRAYER FELLOWSHIP INTERNATIONAL**

I report to the trustees on my examination of the accounts of the BETHEL PRAYER FELLOWSHIP INTERNATIONAL Trust for the year ended 31 March 2021, which are set out on pages 9 to 13.

### **Responsibilities and basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I have no concerns and 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.

AACSL Accountants Limited  
1st Floor  
North Westgate House  
Harlow  
Essex  
CM20 1YS

**01 April 2021**

**BETHEL PRAYER FELLOWSHIP INTERNATIONAL**  
**STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)**  
**for the year ended 31 March 2021**

	Notes	Un-restricted funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total 2020
<b>INCOMING RESOURCES</b>					
Donations, Legacies and similar incoming resources		17,334	-	17,334	8,761
<b>TOTAL INCOMING RESOURCES</b>	2	<b>17,334</b>	<b>-</b>	<b>17,334</b>	<b>8,761</b>
<b>RESOURCES EXPENDED</b>					
<b>Cost of generating funds:</b>					
Cost of generating voluntary Income		-	-	-	-
<b>Charitable Activities:</b>					
Community Projects /Other Resources Expended		(6,800)	-	(6,800)	(11,912)
Governance		(1,087)	-	(1,087)	(330)
<b>TOTAL RESOURCES EXPENDED</b>	3	<b>(7,887)</b>	<b>-</b>	<b>(7,887)</b>	<b>(12,242)</b>
Net income/(expenditure)		9,447	-	9,447	(3,481)
Funds brought forward		6,581	-	6,581	10,062
Net movement in funds and funds balance carried forward as at 31 March 2021		<b>16,028</b>	<b>-</b>	<b>16,028</b>	<b>6,581</b>

**BETHEL PRAYER FELLOWSHIP INTERNATIONAL****Balance Sheet****as at 31 March 2021**

	Notes	2021 Total £	2020 Total £
<b>FIXED ASSETS</b>			
Equipment at cost		-	-
Accumulated depreciation		-	-
<b>TOTAL FIXED ASSETS</b>	5	<u>-</u>	<u>-</u>
<b>CURRENT ASSETS</b>			
Debtors and accrued income		16,028	6,581
Cash at bank and in hand		<u>16,028</u>	<u>6,581</u>
<b>CREDITORS: amount falling due within one year</b>	6	-	-
Net Current assets/(Liabilities)		<u>16,028</u>	<u>6,581</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>16,028</u>	<u>6,581</u>
<b>FINANCED BY:</b>			
Unrestricted funds		16,028	6,581
Restricted Funds		-	-
<b>TOTAL FUNDS</b>	7	<u>16,028</u>	<u>6,581</u>

For the year ending 31 March 2021, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:

**BABU THOMAS**

Trustee

01 April 2021.

**BETHEL PRAYER FELLOWSHIP INTERNATIONAL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" (2005), the Charity Act 1993 and applicable UK accounting standards.

**Cash flow statement**

Under FRS 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that the charity is below the threshold specified in Appendix 2 of the FRS1.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in Note 2.

Investment income and gains are allocated to the appropriate fund.

**Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources. Premise's overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in Note 3.

**BETHEL PRAYER FELLOWSHIP INTERNATIONAL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Note 2. TOTAL INCOMING RESOURCES**

	2021	2020
Voluntary Income		
<b>Un-restricted:</b>		
Donations, Legacies and similar incoming resources	10,061	8,761
Incoming Resources- Other income		
HMRC Gift Aid	7,273	
<b>Restricted:</b>		
Other direct Collections	-	-
	<u>17,334</u>	<u>8,761</u>

**Note 3. TOTAL RESOURCES EXPENDED**

	Direct Costs £	Support Costs £	2021 Total £	2020 Total £
Cost of generating funds	-	-	-	-
Charitable Costs	-	6,800	6,800	11,912
Governance Costs	1,087	-	1,087	330
	<u>1,087</u>	<u>6,800</u>	<u>7,887</u>	<u>12,242</u>

The trust allocates all costs as shown in the table above. Costs are allocated between direct costs and support costs based on the actual expenditure and nature of transactions.

**Operating Surplus is after charging:**

	2021 £	2020 £
Accountancy, Taxation and other Services	1,087	330
	<u>1,087</u>	<u>330</u>

**Note 4. TRUSTEES REMUNERATION**

The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year

**Note 5. CREDITORS: amount falling due within one year**

	2021 £	2020 £
<b>This is made up as follows:</b>		
Other Creditors	-	-
Legal Costs	-	-
	<u>-</u>	<u>-</u>

**Note 6. Total Funds**

	2021 £	2020 £
Reserve brought Forward	-	-
<b>Surplus/(Deficit) for the year</b>	9,447	(3,481)
	<u>9,447</u>	<u>- 3,481</u>

**BETHEL PRAYER FELLOWSHIP INTERNATIONAL  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 March 2021**

**Note 7. TAXATION**

BETHEL PRAYER FELLOWSHIP INTERNATIONAL is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.