

**Charity Commission Registered number: 1174777**

**BETHEL PRAYER FELLOWSHIP INTERNATIONAL**

**Report and Financial Statements**

**For the Year ended 31 March 2025**

**BETHEL PRAYER FELLOWSHIP INTERNATIONAL  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**BETHEL PRAYER FELLOWSHIP INTERNATIONAL  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**Officers and Professional advisers**

**TRUSTEES**

BABU THOMAS  
RENISH PAULOSE  
SAM ELAPPUNKAL

**REGISTERED OFFICE**

98 ELWOOD  
HARLOW  
UNITED KINGDOM  
CM17 9QL

**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 2025**

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 2025. 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. The BETHEL PRAYER FELLOWSHIP INTERNATIONAL was registered on September 21, 2017 as a charity under the Charity Commission of England and Wales. 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 2024 to March 2025, this charity has actively involved in the following activities.

1. Promotional work- The trustees were actively involving in advancement of the Christian religion for the benefit of the public through the holding of prayer meetings, lectures; public celebration of religious festivals
2. Education and Training- producing and/or distributing literature on Christian faith to enlighten others about the Christian religion.
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 Also shared and distributed literature on Christian faith to enlighten others about the Christian religion.
5. Praise and worship to soothe the soul and relaxation- Conducted weekly praise and worship to soothe the soul and relaxation of the mind so that the beneficiaries will ease their stress out of the mind.
6. Prayers at "NO COST" to the sick and other needy- Conducted monthly fasting and prayer meetings to pray for the healing of the sick and people with various other needs. We have also been conducting weekly prayer meetings from April 2021 – till date.
7. Assistance for finding job- Assisted to find suitable jobs for a few people and guided them till their settlement via phone and video calls.

Hoping to do more for the community in the coming days.

**BETHEL PRAYER FELLOWSHIP INTERNATIONAL**  
**REPORT OF THE TRUSTEES (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**PLANS FOR THE FUTURE**

We intend to continue to advance the Christian religion for the benefit of the public

**INCOME GENERATION**

The charity was able to raise £28,719 from 1st April 2024 till 31st March 2025. This comprises of £28,719 that was raised by the trustees and 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 2025**

##### **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 2025, 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 2025**

#### **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 2025. 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

**03 July 2025.**



## **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 2025, which are set out on pages 10 to 14.

### **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

**03 July 2025**

<b>BETHEL PRAYER FELLOWSHIP INTERNATIONAL</b>					
<b>STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)</b>					
<b>for the year ended 31 March 2025</b>					
		Un- restricted funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
	Notes		£	£	£
<b>INCOMING RESOURCES</b>					
Donations, Legacies and similar incoming resources		28,719		28,719	25,907
<b>TOTAL INCOMING RESOURCES</b>	2	<b>28,719</b>	<b>-</b>	<b>28,719</b>	<b>25,907</b>
<b>RESOURCES EXPENDED</b>					
<b>Cost of generating funds:</b>					
<b>Charitable Activities:</b>					
Community Projects /Other Resources Expended		(28,349) 	- 	(28,349)	(22,811)
Governance		(360)		- 360	- 360
<b>TOTAL RESOURCES EXPENDED</b>	3	<b>(28,709)</b> 	<b>-</b> 	<b>(28,709)</b>	<b>(23,171)</b>
Net income/(expenditure)		10.13		10.13	2,735.73
Funds brought forward		23,477		23,477	20,741
Net movement in funds and funds balance carried forward as at 31 March 2025		<b>23,487</b>	<b>-</b>	<b>23,487</b>	<b>23,477</b>

<b>BETHEL PRAYER FELLOWSHIP INTERNATIONAL</b>			
<b>Balance Sheet</b>			
<b>as at 31 March 2025</b>			
		<b>2025</b>	<b>2024</b>
	<b>Notes</b>		
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		23,487	23,477
		<b>23,487</b>	<b>23,477</b>
Net Current assets/(Liabilities)		<b>23,487</b>	<b>23,477</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>23,487</b>	<b>23,477</b>
<b>FINANCED BY:</b>			
Unrestricted funds		23,487	23,477
<b>TOTAL FUNDS</b>		<b>23,487</b>	<b>23,477</b>

For the year ending 31 March 2025, 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

**03 July 2025.**

**BETHEL PRAYER FELLOWSHIP INTERNATIONAL  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**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 1.

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 2.

<b>BETHEL PRAYER FELLOWSHIP INTERNATIONAL</b>					
<b>NOTES TO THE ACCOUNTS</b>					
<b>FOR THE YEAR ENDED 31 MARCH 2025</b>					
<b>Note 2.</b>	<b>TOTAL INCOMING RESOURCES</b>				
	Voluntary Income			<b>2025</b>	<b>2024</b>
	<b>Un-restricted:</b>				
	Donations, Legacies and similar incoming resources			28,719.0	25,906.6
	Incoming Resources- Other income				
	HMRC Gift Aid			-	-
	<b>Restricted:</b>				
	Other direct Collections			-	-
				<b>28,719</b>	<b>25,907</b>
<b>Note 3.</b>	<b>TOTAL RESOURCES EXPENDED</b>	<b>Direct</b>	<b>Support</b>	<b>2025</b>	<b>2024</b>
		<b>Costs</b>	<b>Costs</b>	<b>Total</b>	<b>Total</b>
		£	£	£	£
	Cost of generating funds	1,978	-	1,977.50	
	Charitable Costs	-	26,371	26,371	22,811
	Governance Costs	360		360	360
		<b>2,338</b>	<b>26,371</b>	<b>28,709</b>	<b>23,171</b>
	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.				
	<b>Operating Surplus is after charging:</b>			<b>2025</b>	<b>2024</b>
				£	£
	Accountancy, Taxation and other Services			360	360
				<b>360</b>	<b>360</b>
<b>Note 4.</b>	<b>TRUSTEES REMUNERATION</b>				
	The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year				
<b>Note 5.</b>	<b>Total Funds</b>			<b>2025</b>	<b>2024</b>
				£	£
	Reserve brought Forward			2,736	-
	<b>Surplus/(Deficit) for the year</b>			<b>10.13</b>	<b>2,735.73</b>
				<b>2,746</b>	<b>2,736</b>

#### **Note 6. 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.