

Bethel Pneuma Tabernacle Church (Apostolic) UK CIO

Registered Charity Number 1175573

**Trustees Report and Accounts
for the year ended**

31 March 2021

Bethel Pneuma Tabernacle Church (Apostolic) UK CIO
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For the year ended 31 March 2021

Contents	Page
Charity Information	3
Trustees Report	4-6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the financial statements	10-12

Bethel Pneuma Tabernacle Church (Apostolic) UK CIO
Trustees Report and Accounts
For the year ended 31 March 2021

References and administrative information

Trustees

Pastor Delroy Hunter (Chair)
Dr Carol Ighofose (Secretary)
Paula McIntosh (Assistant Secretary)
Wayne Throop
Edwin Brown -appointed 6/02/2021

Principal address

79 Mount Road
Leicester
LE5 3DN

Independent Examiners

Modest & Co Financial Services Ltd
189 Greenhill Avenue
Sheffield
S8 7TJ

Bankers

Lloyds Bank
7 High Street
Leicester
LE1 9FS

Bethel Pneuma Tabernacle Church (Apostolic) UK CIO

Trustees Report and Accounts

For the year ended 31 March 2021

Trustees Report

Introduction

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the and Republic of Ireland (FRS 102) (effective 1 January 2019).

Bethel Pneuma Tabernacle Church (Apostolic)UK was incorporated as a charitable Incorporated organisation 6 November 2017.

This decision was driven primarily by the desire to take advantage of the separate legal personality and limited legal liability for Trustees.

BPTCA is an Independent Member of the Bethel United Church of Jesus Christ (Apostolic) UK family of Churches, which pursues similar aims and signposts local beneficiaries to our services.

Aims and purposes

Bethel Pneuma Tabernacle Church (Apostolic)UK has the responsibility of promoting the Oneness Apostolic Faith, primarily but not exclusively within Leicester and the surrounding area, evangelism, social and community.

Bethel Pneuma Tabernacle Church (Apostolic)UK services and worship are through scriptures, prayer, singing and music.

Objectives and Activities

Bethel Pneuma Tabernacle Church (Apostolic)UK is committed to ensuring that as many people as possible come to worship at the church and to become part of the community of Leicester.

Achievements and Performances

During this period Bethel Pneuma Tabernacle Church (Apostolic)UK faced the challenges in the ongoing pandemic of COVID-19. Our services were moved online via ZOOM, to accommodate the needs of our members.

Worship and Prayer

Ongoing Pastoral Care, worship services, exaltation and testimonies were all online.

Bethel Pneuma Tabernacle Church (Apostolic) UK CIO

Trustees Report and Accounts

For the year ended 31 March 2021

Trustees Report(continued)

Statement of Trustees` responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles of the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable 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 do so.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Structure, Governance And Management

The Church is governed by an Approved Governing Document. Members of the Church are accepted in accordance with the Constitution which requires them to be or to have been publicly baptised on the profession of faith in Jesus Christ and following a mode of baptism as per Acts 2v38.

A trustee meeting takes place throughout the year and has responsibility for the overall policy of the church. In accordance with the Constitution, the trustees, who together with the Pastor, Church Secretary and Treasurer, are responsible for the day to day running of the church's work, and the financial and legal aspects of the charity. All trustees are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objective.

Relevant matters may be submitted to the General Congregational Church meeting by the Trustees for guidance or may be raised by members' in General Congregational Church meeting for further consideration by the Trustees.

Public Benefit

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided By:-.

- Providing regular public worship open to all
- Providing sacred space for personal prayer and contemplation
- Conducting pastoral work including visiting the sick and the bereaved
- Teaching Christianity through sermons and Bible studies.
- Promoting the whole mission of the church through activities for senior citizens, parents and toddlers and other special needs groups

Bethel Pneuma Tabernacle Church (Apostolic) UK CIO
Trustees Report and Accounts
For the year ended 31 March 2021

Trustees Report(continued)

Financial Review

Total receipts on ordinary unrestricted funds were £11,470(2020-£15,818) and are detailed in the financial statements.

£2,443(2020-£4,416) was spent to provide the Christian ministry.

The net result for the year was a surplus of £9,027(2020-£11,402 and adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward at 31 March 2021 for unrestricted funds totalled £93,924(2020-£84,897).

Reserves Policy

The Trustees review the policy on reserves and set targets at least once per annum with reference to the guidance and terminology published by the Charity Commission. The policy is also reviewed, when warranted by changes in risk assessment or business plans. The review includes unrestricted an, designated funds and tangible fixed assets. Transfer to and from funds are authorised by the Trustees acting as a whole.

Risk Management

The trustees have examined the major risks which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risk.

Approved by the Trustees

D HUNTER

C. S. Igbofose

Delroy Hunter - Chair
January 2022

Dr Carol Igbofose - Secretary
January 2022

Bethel Pneuma Tabernacle Church (Apostolic) UK CIO
Trustees Report and Accounts
For the year ended 31 March 2021

Independent examiner's report to Bethel Pneuma Tabernacle Church (Apostolic)
UK

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 8 to 12.

Respective responsibilities of the Committee and the examiner

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this year section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 act; and
- To state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts, which accord with the accounting records and comply with the requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Donovan St H Modest ACIS
Modest & Co Financial Services Ltd
189 Greenhill Avenue
Sheffield, S8 7TJ

January 2022

Bethel Pneuma Tabernacle Church (Apostolic) UK CIO
Trustees Report and Accounts
For the year ended 31 March 2021

Statement of Financial Activities

	Notes	Unrestricted Fund	Restricted Fund	Total	Total Funds
				2021	2020
		£	£	£	£
INCOMMING RESOURCES	2	11,470		11,470	15,818
RESOURCES EXPENDED					
Management and Administration	3	2,443		2,443	4,416
TOTAL RESOURCES EXPENDED		2,443		2,443	4,416
NET INCOMMING RESOURCES		9,027		9,027	11,402
RECONCILIATION OF FUNDS					
Total funds brought forward		84,897		84,897	73,495
TOTAL FUNDS CARRIED FORWARD		93,924		93,924	84,897

Bethel Pneuma Tabernacle Church (Apostolic) UK CIO
Trustees Report and Accounts
For the year ended 31 March 2021

Balance Sheet as at 31 March 2021

		2021	2021	2020	2020
	Notes	£	£	£	£
Fixed Assets					
Freehold property					-
Motor Vehicle					
Fixtures, Fittings & Equipment	4		624		1,247
Current Assets					
Cash & Bank		90,600		78,850	
Other Assets		3,100		5,200	
Current Liabilities					
Amount falling due within one year	5	400		400	
Taxation & NI					
Current Assets Less Current Liabilities			93,300		83,650
Total Assets less Current Liabilities					
Long Term Liabilities					
Total Assets less Total Liabilities					84,897
Funds					
Restricted and Unrestricted Funds			93,924		84,897

The notes on pages 10 to 12 form part of these financial statements

Accounts approved by the Trustees

D HUNTER

C.S. Ighofose

Delroy Hunter- Chair

Dr Carol Ighofose -Secretary

January 2022

January 2022

Bethel Pneuma Tabernacle Church (Apostolic) UK CIO
Trustees Report and Accounts
For the year ended 31 March 2021

Notes to the financial statements

1 Accounting Policies

a) Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention

b) Income and Expenditure

All income and expenditure is accounted for on an accrual basis.

c) Fund Accounting

The unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

There are no restricted funds held by the Charity

d) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Fixed assets are capitalised in the accounts where their initial cost is a value of £200 and greater, items lower than this amount are expended through the Statement of Financial Activities.

Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	not provided
Fixtures & Fittings & Office Equipment	25% straight line
Motor Vehicles	25 % Reducing balance

Bethel Pneuma Tabernacle Church (Apostolic) UK CIO
Trustees Report and Accounts
For the year ended 31 March 2021

Notes to the financial statements

2. Incoming Resources

	2021	2021	2021	2020
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Offering & Donations	11321		11,321	15,818
Gift Aid				
Fundraising Income				
Fee Income				
Interest Received				
Other Income				
Total	11,321		11,321	15,818

3. Management and Administration Expenses

	2021	2020
		£
Administration		
Accountancy	400	400
Depreciation on tangible assets: Owned by the Charity	623	623
Governance Cost	170	120
Ecclesiastical Support Cost [Contribution towards the responsibilities of the National Church]	1200	1670
Mission & Ministry Cost	50	522
Stipends		
Marketing & Advertising		
Motor & Travel		
Training & Short Courses		
Rent & Room Hire		1061
Equipment Repairs & Maintenance		20
Total	2,443	4,416

Bethel Pneuma Tabernacle Church (Apostolic) UK CIO

Trustees Report and Accounts

For the year ended 31 March 2021

Notes to the financial statements

4. Tangible Fixed Assets

	Freehold Property £	Fixtures, fittings & Equipment £	Motor Vehicle £	Total £
Cost				
At 31 March 2020		2,493		2,493
Additions				
Surplus on revaluation				
Disposal				
At 31 March 2021		2,493		2,493
Depreciation				
At 31 March 2020		1,246		623
Charge for the year		623		623
On disposals				
At 31 March 2021		1,869		1,246
Net book value				
At 31 March 2021		624		1,247

5. Creditors: amounts falling due within one year

	2021	2020
		£
Creditors: amounts falling due within one year	400	400
		-
Total	400	400