

Charity no. 1182775

Bethel United Church of Jesus Christ (Apostolic) Cardiff CIO

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

31 March 2022

Bethel United Church of Jesus Christ (Apostolic) Cardiff CIO
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References and administrative Details

TRUSTEES

Overseer Lansford Dinnall (Chair)
Minister Genevive Dinnall (Secretary)
Missionary Kerry Jones (Treasurer)
Deacon Clarence Barnes

Charity Information

Principal address:

33 North Road
Cardiff
CF10 3DX

Bankers

Lloyds Bank Barry
140B
Holton Road
Barry
Cardiff
CF63 4TZ

Independent Examiners

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

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Trustees Report

The Trustees present their report and financial statement for the year ending 31st March 2022. The trustees have adopted the provision 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Introduction

Bethel United Church of Jesus Christ (Apostolic) Cardiff presents its first report as a charitable incorporated Organisation (CIO).

The church became charitable incorporated Organisation (CIO) in 3 April 2019.

Bethel United Church of Jesus Christ (Apostolic) Cardiff was a Branch member of Bethel United Church of Jesus Christ (Apostolic) UK up to and until 3 April 2019.

Bethel United Church of Jesus Christ (Apostolic) Cardiff CIO is currently an Independent, autonomous Church. It shall fellowship with Bethel United Church of Jesus Christ U.K and other sister churches within the Bethel Fellowship of Churches which pursues similar aims and signposts local beneficiaries to our services.

Aims and purposes

Bethel United Church of Jesus Christ (Apostolic) Cardiff has the responsibility of promoting the Oneness Apostolic Faith, primarily but not exclusively within Cardiff and the surrounding area, evangelism, social and community.

Bethel United Church of Jesus Christ (Apostolic) Cardiff services and worship are through scriptures, prayer, singing and music.

Objectives and Activities

Bethel United Church of Jesus Christ (Apostolic) Cardiff is committed to ensuring that as many people as possible come to worship at the church and to become part of the community of Cardiff.

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Trustees Report (continued)

Achievements and Performance

The mitigating impact COVID-19 has inevitably helped the church. However, the achievement of objectives and targeted activities outlined in the church programme should be balanced against the changes relating to the UK & Welsh political and economic and their impact on the church e.g., the 'cost of living crisis'. Despite the challenges aforementioned, it can be concluded that the church has achieved its objectives.

The Church continued to espouse its strategic credo the planning and delivery of its activities and meetings **"Meeting the Needs of Today's World" (Phil.4:19).**

Outreach

The Gospel outreach programme was limited to personal invitations to church. Other visitors came to the church as result of contacts details. The programmes, events and meetings have an evangelistic focus e.g., our Bible class.

Meetings

The following activities were undertaken across the review period:

- a) Food for thought session on mental health session
- b) My Fathers Children programme
- c) A Menopause symposium
- d) Mac Millan cancer fund raising
- e) Church day out

Sunday School & Youth Department

My Fathers children programme involves the Bible readings, drawings, recitals and signing. The children made periodic presentations to the congregation.

The children and young people had signing practice sessions & presentations and young people. The Youth in praise group are established and make a valuable contribution to the church.

Our church family & friends day trip to Barrie Island was a great success our youngsters enjoyed the day out.

Man To Man – Man Talk

MAN TALK meetings were not maintained and planned in 2022 but we hope that these meetings will recommence in due course. These meetings were designed to provide men a safe environment in which to express themselves and provide mutual support.

Baptism

We have seen a consistent flow of visitors attending our services. It was pleasing to note that some were baptised in 2022 and settled in the church.

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Infant Blessings

There was one child blessing / christening in this reporting period.

Marriage

When required marriage guidance counselling was provided.

Other / Events / Points:

Bishop & Lady Dinnall's appreciation service held in October 2022.

The church fellowship Christmas dinner was a great success and enjoyed by all.

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. The Constitution permits decisions to be made at a General Congregational Church meeting by a simple majority; Bethel United Church of Jesus Christ (Apostolic) Cardiff CIO seeks to work by consensus wherever possible.

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Trustees Report (continued)

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

Financial Review

The Church continues to raise the funds which it needs to carry on its activities from within its own membership and congregation.

The Church is dependents on its membership working as volunteers in all aspects of the church's life, A number of these activities and initiatives operate with minimal impact on the church's finances, but nevertheless contribute substantially to the achievement of the church's overall charitable objectives.

Total receipts on ordinary unrestricted funds were £20,935(£21,615:2021) and are detailed in the financial statements.

£11,175 (£8,804:2021) was spent to provide the Christian ministry.

The net result for the year was a surplus of £9,760 (£12,811:2021) and adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward at 31 March 2022 for unrestricted funds totalled £173,600(£163,840:2021).

Reserves policy

It is Bethel United Church of Jesus Christ (Apostolic) Cardiff policy to maintain reserve in two forms. The property from which it operates and liquid funds. These are for use in the future projects supporting the charity's objectives.

Risk Management

The Bethel Cardiff continues adopt a cautious approach towards its decision making. Whilst looking at risk we also consider the related opportunities.

Safeguarding remains a high priority in our church and we ensure this given appropriate attention e.g., as part of our communications during announcements.

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Trustees Report (continued)

Plans for the future

The development of a new church facility remains a key strategic priority. We have submitted an application to the Council which has received a favourable response. Our architect is working on drawings and specifications for full planning permission.

To increase the membership of signing group / choir.

Approved by the Trustees and signed on their behalf by:


Lansford Dinnall (Jan 31, 2023, 23:39 GMT)

Overseer Lansford Dinnall -Chair

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Independent examiner's report to Bethel United Church of Jesus Christ (Apostolic) Cardiff

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 9 to 13.

Respective responsibilities of the Committee and the examiner

The trustees are responsible for the preparation of accounts. The 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.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 act; and
- 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 145 of the 2011 Act; and
- to prepare financial statements,, which accord with the accounting records and comply with the requirements of the 2011 Act and with the principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have 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 Modest

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

January 2023

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Statement of Financial Activities

	Notes	Unrestricted Fund 31 March 2022 £	Total Fund 31 March 2022 £	Total Fund 31 March 2021 £
INCOMING RESOURCES	2	20,935	20,935	21,615
RESOURCES EXPENDED				
Expenditure on charitable activities	3	11,175	11,175	8,804
TOTAL RESOURCES EXPENDED		11,175	11,175	8,804
NET INCOMING RESOURCES		9,760	9,760	12,811
RECONCILIATION OF FUNDS				
Total funds brought forward		163,840	163,840	151,029
TOTAL FUNDS CARRIED FORWARD		173,600	173,600	163,840

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Balance Sheet as at 31 March 2022

	Notes	31 March 2022 £	31 March 2022 £	31 March 2021 £
Fixed Assets				
Freehold property/	5		105,000	105,000
Building Improvements				
Equipment, Furniture & Fittings	5		6,141	7,989
Computer Hardware			95	143
Total Fixed Assets			111,236	113,132
Current Assets				
Cash at Bank and in hand		62,764		51,108
Total Current Assets				51,108
Liabilities				
Creditors falling due within one year	6	(400)		(400)
Net Current assets			62,364	50,708
Total Assets less Current Liabilities				163,840
Creditors: falling due after more than 1year				
Total Net assets			173,600	163,840
Funds of the charity				
Restricted and Unrestricted Funds			173,600	163,840

The notes on pages 11 to 13 form part of these financial statements

Accounts approved by the Trustees and signed on their behalf by:


Lansford Dinnall (Jan 31, 2023 23:29 GMT)

Overseer Lansford Dinnall -Chair

January 2023

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Notes to the financial statements for the year ended 31 March 2022

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 Management Committee 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	20% straight line
Printing, Video & Catering Equipment	10% straight line
Heating System	10% straight line
Computer & Laptops	20% straight line
Motor Vehicles	25 % Reducing balance

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Notes to the financial statements for the year ended 31 March 2022

2 Incoming Resources

	31 March 2022 Unrestricted Funds £	31 March 2022 Total Funds £	31 March 2021 Total Funds £
Donations & Offering	20,935	20,935	21,615
Total	20,935	20,935	21,615

3 Analysis of expenditure on charitable activities

	31 March 2022 £	31 March 2021 £
Administration	55	2
Depreciation on tangible assets: Owned by the Charity	1,896	1,896
Legal Fees		320
Insurance	588	570
Utilities	1,510	867
Professional Fees	400	400
Marketing & Advertising	199	144
Transportation & Travel		200
Ecclesiastical Support cost	770	1,140
Mission & Ministry Cost	2,090	1,064
Property Expenses	780	-
Trustees Expenses	2,400	600
Supplies & Services	115	1,601
Miscellaneous Expenses	372	-
Total	11,175	8,804

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4. Related party transactions and trustees' remuneration

Trustees received no remuneration. One trustee receives expenses for travel of £2,400, (£600:2021).

5 Tangible Fixed Assets

	Freehold Property/Building Improvements	Fixtures, fittings & Equipment	Audio/ Heating System/ Kitchen Equipment	Computer Hardware	Total
	£	£	£	£	£
Cost					
1 April 2021	105000	2681	10852	239	118,772
Additions					
Surplus on revaluation					
Disposal					
At 31 March 2022	105,000	2681	10852	239	118772
Depreciation					
At 1 April 2021		1,608	3,936	96	5,640
Charge for the year		536	1,312	48	1,896
On disposals					
At 31 March 2022	-	2,144	5,248	144	7,536
Net book value					
At 31 March 2022	105,000	537	5,604	95	111,236

6. Creditors

	31 March 2022	31 March 2021 £
Creditors: amounts falling due within one year(Accountants Invoice)	400	400
Total	400	400