

Charity no. 1182775

Bethel United Church of Jesus Christ (Apostolic) Cardiff CIO

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

31 March 2023

Bethel United Church of Jesus Christ (Apostolic) Cardiff CIO
Trustees Report and Accounts
For the year ended 31 March 2023

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References and administrative Details

TRUSTEES

Bishop Lansford Dinnall (Chair)
Minister Genevive Dinnall (Secretary)
Minister 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

Bethel United Church of Jesus Christ (Apostolic) Cardiff CIO
Trustees Report and Accounts
For the year ended 31 March 2023

Trustees Report

The Trustees present their report and financial statement for the year ending 31st March 2023. 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 the surrounding area.

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Trustees Report (continued)

Achievements and Performance

Bethel Cardiff Church continues to promote 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 strategies included personal invitations to church and a witnessing day. The church has been blessed with consistent level of visitors to the church. The programmes, events and meetings have an evangelistic focus.

MEETINGS

The following activities / events were conducted: Sacraments:

- 1) Church services
- 2) Prayer & Fasting meetings
- 3) Pastoral Bible study
- 4) Lord's Supper / Holy Communion
- 5) Seminars / Symposium:
 - a) Food for thought session on mental health session
 - b) My Fathers Children programme; Young People and Young Adults Leading Services
 - c) A Menopause symposium
 - d) MacMillan cancer fund raising
 - e) Church day out
 - f) Women2Women
 - g) Man To Man
 - h) Money management

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 singing practice sessions & presentations.

BAPTISMS

We have seen a consistent flow of visitors attending our services. It was also pleasing to note the we have had a number baptisms in 2022 / 2023 and souls were filled with the Holy Spirit of God during our national convocation.

INFANT BLESSINGS

There was a number of child blessings in this reporting period.

HELP & SUPPORT

In line with our constitution, Bethel Cardiff church has helped and supported challenged and vulnerable people with food and assistance to attend church meetings e.g. local, district and national meetings e.g., convocation etc.

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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. 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.

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

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Trustees Report (continued)

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 £28,959 (£20,935:2022) and are detailed in the financial statements.

£18,758 (£11,175:2022) was spent to provide the Christian ministry.

The net result for the year was a surplus of £10,201 (£9,760:2022) and adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward at 31 March 2023 for unrestricted funds totalled £183,801 (£173,600:2022).

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

Ministry To continue with a vigorous Evangelistic programme with aims to win souls for Christ. We will seek to form stronger links with the community and meet the needs of the congregation. New Build Project The development of a new church building / facility remains a key strategic priority. The project is known as "Project Sanctuary" and the aim of the project is based on the theme "Modest Modernity".

We have submitted an application to the Council which has received a favourable response. Our Architect has produced drawings and specifications to RIBA stage 2 / 3 and a feasibility cost estimate was also produced.

All things being equal, we hope to reach a place where can secure funding at a contract sum that is commensurate with the capacity and capability of the church. We are on-course to submit a planning permission application

Approved by the Trustees and signed on their behalf by:

Lansford Dinnall

Lansford Dinnall (Jan 19, 2024 19:17 GMT)

Bishop Lansford Dinnall -Chair

Kerry Jones

Kerry Jones (Jan 18, 2024 19:29 GMT)

Minister Kerry Jones (Treasurer)

Bethel United Church of Jesus Christ (Apostolic) Cardiff CIO
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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 2023 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

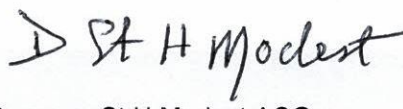
In connection with my examination, no matter has come to my attention:

(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.

 19/01/24

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

Bethel United Church of Jesus Christ (Apostolic) Cardiff CIO
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Statement of Financial Activities

	Notes	Unrestricted Fund	Total Fund	Total Fund
		31 March 2023	31 March 2023	31 March 2022
		£	£	£
INCOME AND ENDOWMENTS FROM				
Donation and legacies	2	28,959	28,959	20,935
Total		28,959	28,959	20,935
EXPENDED ON				
Charitable activities	3	8,695	8,695	5,260
Administrative expenses	4	10,063	10,063	5,915
Total		18,758	18,758	11,175
NET INCOME		10,201	10,201	9,760
RECONCILIATION OF FUNDS				
Total funds brought forward		173,600	173,600	163,840
TOTAL FUNDS CARRIED FORWARD		183,801	183,801	173,600

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Balance Sheet as at 31 March 2023

		31 March 2023	31 March 2023	31 March 2022
	Notes	£	£	£
Fixed Assets				
Freehold property/ Building Improvements	6		105,000	105,000
Equipment, Furniture & Fittings	6		4,292	6,141
Computer Hardware			47	95
Total Fixed Assets			109,339	111,236
Current Assets				
Cash at Bank and in hand		74,462		62,764
Total Current Assets			74,462	
Liabilities				
Creditors falling due within one year	7	-		(400)
Net Current assets			74,462	62,364
Total Assets less Current Liabilities			183,801	173,600
Creditors: falling due after more than 1 year			-	
Total Net assets			183,801	173,600
Funds of the charity				
Restricted and Unrestricted Funds			183,801	173,600

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
Lansford Dinnall (Jan 19, 2024 19:17 GMT)

Bishop Lansford Dinnall -Chair

Kerry Jones
Kerry Jones (Jan 18, 2024 19:29 GMT)

Minister Kerry Jones (Treasurer)

Bethel United Church of Jesus Christ (Apostolic) Cardiff CIO
Trustees Report and Accounts
For the year ended 31 March 2023

Notes to the financial statements for the year ended 31 March 2023

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 2023

2 Donation and Legacies

	31 March 2023	31 March 2023	31 March 2022
	Unrestricted Funds	Total Funds	Total Funds
	£	£	£
Donations & Offering	28,959	28,959	20,935
Gift Aid	-	-	-
Total	28,959	28,959	20,935

3. Charitable Activities cost

	31 March 2023	31 March 2023	31 March 2022
	Unrestricted Funds	Total Funds	Total Funds
	£	£	£
Mission & Ministry Cost	3,885	3,885	2,090
Outreach and Evangelism	-	-	-
Ecclesiastical Support Cost [Contribution towards the responsibilities of the National Church]	1,990	1,990	770
Trustee Remuneration & Expenses	2,820	2,820	2,400
Total	8,695	8,695	5,260

4 Administrative Expenses

	31 March 2023	31 March 2022
		£
Administration	8	55
Communication expenses	114	-
Depreciation on tangible assets: Owned by the Charity	1,896	1,896
Charity Consultancy fees	-	-
Insurance	660	588
Utilities	2,079	1,510
Independent Examination	400	-
Professional Fees	2,431	400
Marketing & Advertising	-	199
Training/Short Courses/Conferences	128	-
Transportation & Travel	757	-
Property Expenses	840	780
Supplies & Services	461	115
Miscellaneous Expenses	289	372
Total	10,063	5,915

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Notes to the financial statements for the year ended 31 March 2023

5. Trustees Remuneration and Benefits

Two trustees received Honoria for the supply of contracted services for the year ended 31 March 2023, £2,820 (2022-£2,720)

Trustees' expenses

There was no trustee's expenses paid for the year ended 31 March 2023. for these additional roles Undertaken on behalf of Bethel United Church of Jesus Christ (Apostolic) Cardiff and not in his capacity as trustees. The details of this remuneration are shown in note 3 of the Financial Statements on page 12. Authority to pay has been given by the Charity Commission.

Trustees' expenses

There was no trustee's expenses paid for the year ended 31 March 2023(2022-£0).

6 Tangible Fixed Assets

	Freehold Property/Building Improvements	Fixtures, fittings & Equipment	Audio/ Heating System/ Kitchen Equipment	Computer Hardware	Total
	£	£	£	£	£
Cost					
1 April 2022	105000	2681	10852	239	118,772
Additions					
Surplus on revaluation					
Disposal					
At 31 March 2023	105,000	2681	10852	239	118772
Depreciation					
At 1 April 2022		2,144	5,248	144	7,536
Charge for the year		536	1,312	48	1,896
On disposals					
At 31 March 2023	-	2,680	6,560	192	9,432
Net book value					
At 31 March 2023	105,000	-	4,292	47	109,340
At 31 March 2022	105,000	537	5,604	95	111,236

7. Creditors

	31 March 2023	31 March 2022
Creditors: amounts falling due within one year(Accountants Invoice)	-	400
	-	400
Total	-	400

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Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31 March 2023	31 March 2022
		£
INCOME AND ENDOWMENTS		
Donation and Legacies		
Donation and offering	28,959	20,935
Sub-Total	28,959	20,935
Total Incoming resources	28,959	20,935
EXPENDITURE		
Charitable Activities		
Mission & Ministry Cost	3,885	2,090
Outreach and Evangelism	-	
Ecclesiastical Support Cost [Contribution towards the responsibilities of the National Church]	1,990	770
Trustee Remuneration & Expenses	2,820	2,720
Sub-Total Charitable Activities	8,695	5,580
Administration Expenses		
Administration expenses	8	55
Communication expenses	114	
Depreciation on tangible assets: Owned by the Charity	1,896	1,896
Management Consultancy fees	-	-
Insurance	660	588
Utilities	2,079	1,510
Professional Fees	2,431	
Marketing & Advertising	-	199
Training/Short Courses/Conferences	128	-
Transportation & Travel	757	-
Property Expenses	840	780
Supplies & Services	461	115
Miscellaneous Expenses	289	52
Sub-Total Administration expenses	9,663	5,195
Support Cost		
Governance costs		
Accountancy & Legal fees	400	400
DBS	-	-
Sub-Total Support Cost	400	400
Total resources expended	18,758	11,175
Net Income	10,201	9,760

This page does not form part of the statutory financial statements.