

Charity no. 1183091

Bethel Apostolic Church Gloucester CIO

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

31 March 2021

Bethel Apostolic Church Gloucester CIO
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For the year ended 31 March 2021

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References and administrative Details

TRUSTEES

Pastor George Whitter (Chair)
Marvis Eutelda Brown
Simeon John Whitter
David Whitter
Nardea McKenzie-Smith
Devron White

Charity Information

Principal address:

98a High Street
Gloucester
GL1 4TA

Bankers

Lloyds Bank Barry
Eastgate Street
Gloucester
GL1 1NU

Independent Examiners

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

Bethel Apostolic Church Gloucester CIO

Trustees Report and Accounts

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Trustees Report

The Trustees present their report and financial statement for the year ending 31st March 2021. This report is presented in accordance with the Statement of Recommended Practice. ``Accounting and Reporting by Charities`` (SORP), issued in March 2005.

INTRODUCTION

Bethel Apostolic Church Gloucester CIO presents its first report as a charitable incorporated Organisation (CIO).

The church became charitable incorporated Organisation (CIO) on the 24th April 2019 to take forward the work of the unincorporated association. This decision was taken primarily by the desire to take advantage of the separate legal personality and limited legal liability for Trustees.

Bethel Apostolic Church Gloucester CIO was a Branch member of Bethel United Church of Jesus Christ (Apostolic) UK up to and until 24th April 2019.

Bethel Apostolic Church Gloucester CIO is currently an Independent affiliate member of Bethel United Church of Jesus Christ U.K. which pursues similar aims and signposts local beneficiaries to our services.

Aims and purposes

Bethel Apostolic Church Gloucester CIO has the responsibility of promoting the Oneness Apostolic Faith, primarily but not exclusively within Gloucester and the surrounding area, evangelism, social and community.

Bethel Apostolic Church Gloucester CIO services and worship are through scriptures, prayer, singing and music.

Objectives and Activities

Bethel Apostolic Church Gloucester is committed to ensuring that as many people as possible come to worship at the church and to become part of the community of Gloucester.

Achievements and Performances

Worship and Prayer

Sunday Morning Services (Online)

Social Activities

Church fellowship dinner cancelled due to covid19 and Lockdown.

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Trustees Report (continued)

Annual Meetings

- Anniversary / Thanksgiving Online service for our Pastor in March 2021. Bishop Dexter Edmund was the guest speaker.

Community Events

- We support the local annual Jamaican Independence day
- We support our local Community radio station called GFM

District Meetings

District meetings held on line due to Covid19.

National Meetings

National Meetings are held at the Bethel Convention Centre in Birmingham. Our church attends our national meetings, Pastor Whitter, Cohen Smith and Simeon Whitter are members of the National Music Ministry.

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.

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Trustees Report (continued)

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 Apostolic Church Gloucester CIO seeks to work by consensus wherever possible.

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 dependent 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 £8,535(2020-£15,237)and are detailed in the financial statements.

£8,776(2020-£12,862) was spent to provide the Christian ministry.

The net result for the year was a -£241(2020-2,375) 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 £288,799.

Reserves policy

It is Bethel Apostolic Church Gloucester CIO policy to maintain reserve in two forms. Property, from which it operates from and liquid funds. These are for use in the future projects supporting the charity's objectives.

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 risks.

Plans for the future

- Continue to developing the services offered

Approved by the Trustees

G.Whitter

George Whitter
December 2021

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Independent examiner's report to Bethel Apostolic Church Gloucester CIO

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 8 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 St H Modest ACIS
Modest & Co Financial Services Ltd
189 Greenhill Avenue, Sheffield, S8 7TJ
December 2021

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Statement of Financial Activities

	Notes	Unrestricted Fund 31 March 2021 £	Restricted Fund 31 March 2021 £	Total 31 March 2021 £	Total 31 March 2020 £
INCOMING RESOURCES	2	8,535	-	8,535	15,237
RESOURCES EXPENDED					
Expenditure on charitable activities	3	8,776	-	8,776	12,862
TOTAL RESOURCES EXPENDED		8,776	-	8,776	12,862
NET INCOMING RESOURCES		(241)	-	(241)	2,375
RECONCILIATION OF FUNDS					
Total funds brought forward		289,040	-	289,040	286,665
TOTAL FUNDS CARRIED FORWARD		288,799	-	288,799	289,040

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Balance Sheet as at 31 March 2021

	Notes	31 March 2021 £	31 March 2021 £	31 March 2020 £	31 March 2020 £
Fixed Assets					
Freehold property/ Building Improvements	5		294,790		294,790
Equipment, Furniture & Fittings	5		2,240		3,850
Computer Hardware					
Total Fixed Assets			297,270		298,640
Current Assets					
Cash at Bank and in hand		5,949		4,820	
Total Current Assets					
Liabilities					
Creditors falling due within one year	6	400		400	
Net Current assets			5,549		4,420
Total Assets less Current Liabilities			302,819		303,060
Creditors: falling due after more than 1 year	7		(14,020)		(14,020)
Total Net assets			288,799		289,040
Funds of the charity Restricted and Unrestricted Funds			288,799		289,040

The notes on pages 10 to 13 form part of these financial statements

Accounts approved by the Trustees

G.Whitter

George Whitter
December 2021

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Notes to the financial statements for the year ended 31 March 2021

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 2021

2 Incoming Resources

	31 March 2021	31 March 2021	31 March 2021	31 March 2020
	Unrestricted Funds	Restricted Funds	Total Funds	31 March 2020
Donations & Offering	£ 8,535	£ -	£ 8,535	£ 15,237
Gift Aid				-
Interest Received				
Other Income				
Total	8,535	-	8,535	15,237

3 Analysis of expenditure on charitable activities

	31 March 2021	31 March 2020
Administration	£ -	£ 146
Depreciation on tangible assets: Owned by the Charity	1,370	1,370
Financing Cost		
Governance Cost		
Insurance	1,072	965
Utilities	4,163	3,773
Legal Fees	-	971
Professional Fees	400	725
Marketing & Advertising	144	
Transportation & Travel	57	1,216
Ecclesiastical Support cost	960	960
Mission & Ministry Cost	280	1,020
Evangelism & Outreach	-	
Property Expenses	-	136
Stipend & Trustees Expenses	-	533
Supplies & Services		593
Equipment Purchase/ Repairs & Maintenance	270	307
Training & Short Courses		
Miscellaneous Expenses	60	147
Total	8,776	12,862

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Notes to the financial statements for the year ended 31 March 2021

4. Trustees Remuneration And Benefits

There was no trustees, remuneration or other benefits for the year ended 31 March 2021

There was no trustees expenses paid for the year ended 31 March 2021

5	Tangible Fixed Assets				
	Freehold Property/Building Improvements	Fixtures, fittings & Equipment	Audio/ Heating System/ Kitchen Equipment	Computer Hardware	Total
Cost	£	£	£	£	£
1 April 2020	294,790	6,850			301,640
Additions					
Surplus on revaluation					
Disposal					
At 31 March 2021	294,790	6,850			301,640
Depreciation					
At 1 April 2020		3,000			3,000
Charge for the year		1,370			1,370
On disposals					
At 31 March 2021		4,370			4,370
Net book value					
At 31 March 2021	294,790	2,480			297,270

6. Creditors

	31 March 2021	31 March 2020
	£	£
Creditors: amounts falling due within one year(Accountants Invoice)	400	400
Other Creditors		
Taxes and social security cost	400	400
Total	400	400

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Notes to the financial statements for the year ended 31 March 2021

7. Creditors: amounts falling due after one year

	31 March 2021 £	31 March 2020 £
Members Loan	14,020	14,020
Total	14,020	14,020