

**Charity no. 1183091**

**Bethel Apostolic Church Gloucester CIO**

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

**31 March 2022**

**Bethel Apostolic Church Gloucester CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2022**

---

<b>Content</b>	<b>Page</b>
<b>Charity Information</b>	2
<b>Trustees Report</b>	3-6
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Statement of Assets and Liabilities</b>	9
<b>Notes to the Accounts</b>	10-12

**Bethel Apostolic Church Gloucester CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2022**

---

**References and administrative Details**

**TRUSTEES**

Pastor George Whitter (Chair)  
Marvis Eutrelde 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**  
**For the year ended 31 March 2022**

---

## **Trustees Report**

The Trustees present their report and financial statement for the year ending 31<sup>st</sup> 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**

The church became charitable incorporated Organisation (CIO) on the 24<sup>th</sup> April 2019.

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 member of Bethel United Church of Jesus Christ U.K. Fellowship of churches 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**

### Weekly Meetings

- Sunday Morning Services (Both In church building and online)
- Wednesday Night bible study (Online)

### Social Activities

Church fellowship dinner cancelled due to covid19 and Lockdown.

### Annual Meetings

- Anniversary / Thanksgiving Online service for our Pastor in March 2022. Bishop Dexter Edmund was the guest speaker.



**Bethel Apostolic Church Gloucester CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2022**

---

**Trustees Report (continued)**

Community Events

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

District Meetings

We attended District meetings in Bristol, Swindon, Trowbridge, Cardiff, Newport and Southampton. Simeon Whitter is part of the District musicians Team.

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` Responsibilites**

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.

**Bethel Apostolic Church Gloucester CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2022**

---

**Trustees Report (continued)**

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

**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 £16,927(2021: £8,585)and are detailed in the financial statements.

£10,526 (2021: £8,776) was spent to provide the Christian ministry.

The net result for the year was £6,401(2021: [£241]) and adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward at the 31 March 2022 for unrestricted funds totalled £295,200.

**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.

**Bethel Apostolic Church Gloucester CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2022**

---

**Trustees Report (continued)**

**Plans for the future**

- Continue to developing the services offered

**Approved by the Trustees**

*DWhitter.*

DWhitter. (Jan 31, 2023 09:14 GMT)

**David Whitter**  
**January 2023**



**Bethel Apostolic Church Gloucester CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2022**

---

**Independent examiner's report to Bethel Apostolic Church Gloucester CIO**

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 8 to 12

**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 Charitieshave 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



**Bethel Apostolic Church Gloucester CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2022**

---

**Statement of Financial Activities**

	Notes	Unrestricted Fund 31 March 2022 £	Total 31 March 2022 £	Total 31 March 2021
<b>INCOMING RESOURCES</b>	2	16,927	16,927	8,535
<b>RESOURCES EXPENDED</b>				
Expenditure on charitable activities	3	10,526	10,526	8,776
<b>TOTAL RESOURCES EXPENDED</b>		10,526	10,526	8,776
<b>NET INCOMING RESOURCES</b>		<b>6,401</b>	<b>6,401</b>	<b>(241)</b>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		288,799	288,799	289,040
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <b>295,200</b>	 <b>295,200</b>	 <b>288,799</b>

**Bethel Apostolic Church Gloucester CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2022**

**Balance Sheet as at 31 March 2022**

	Notes	31 March 2022 £	31 March 2022 £	31 March 2021 £	31 March 2021
<b>Fixed Assets</b>					
Freehold property/	5		294,790		294,790
Building Improvements					
Equipment, Furniture & Fittings	5		1,110		2,240
Computer Hardware					
<b>Total Fixed Assets</b>			295,900		297,270
<b>Current Assets</b>					
Cash at Bank and in hand		13,720		5,949	
<b>Total Current Assets</b>					
<b>Liabilities</b>					
Creditors falling due within one year	6	400		400	
<b>Net Current assets</b>			13,320		5,549
<b>Total Assets less Current Liabilities</b>					302,819
<b>Creditors: falling due after more than 1 year</b>	7		(14,020)		(14,020)
<b>Total Net assets</b>			295,200		288,799
<b>Funds of the charity</b>					
Restricted and Unrestricted Funds			295,200		288,799

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

**Accounts approved by the Trustees**

*DWhitter*  
DWhitter: (Jan 31, 2023 09:14 GMT)

**David Whitter**  
**January 2023**

**Bethel Apostolic Church Gloucester CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2022**

---

**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

**Bethel Apostolic Church Gloucester CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2022**

---

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

**2 Incoming Resources**

	31 March 2022	31 March 2022	31 March 2021
	Unrestricted Funds	Total Funds	Total Funds
	£	£	£
Donations & Offering	16,172	16,172	8,535
legacy	719	719	-
Other Income	36	36	-
<b>Total</b>	<b>16,927</b>	<b>16,927</b>	<b>8,535</b>

**3 Analysis of expenditure on charitable activities**

	31 March 2022	31 March 2021
	£	£
Administration	39	-
Depreciation on tangible assets: Owned by the Charity	1,370	1,370
Financing Cost	-	-
Governance Cost	-	-
Insurance	756	1,072
Utilities	1,606	4,163
Legal Fees	-	-
Professional Fees	400	400
Marketing & Advertising	144	144
Transportation & Travel	433	57
Ecclesiastical Support cost	4,085	960
Mission & Ministry Cost	310	280
Evangelism & Outreach	-	-
Property Expenses	139	-
Stipend & Trustees Expenses	-	-
Supplies & Services	-	-
Equipment Purchase/ Repairs & Maintenance	-	270
Training & Short Courses	-	-
Miscellaneous Expenses	1,244	60
<b>Total</b>	<b>10,526</b>	<b>8,776</b>



**Bethel Apostolic Church Gloucester CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2022**

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

**4. Trustees Remuneration And Benefits**

There was no trustees, remuneration or other benefits for the year ended 31 March 2022

There was no trustees expenses paid for the year ended 31 March 2022

**5 Tangible Fixed Assets**

	Freehold Property/Building Improvements	Fixtures, fittings & Equipment	Audio/ Heating System/ Kitchen Equipment	Computer Hardware	Total
	£	£	£	£	£
<b>Cost</b>					
1 April 2021	294,790	6,850	-	-	301,640
Additions					
Surplus on revaluation					
Disposal					
At 31 March 2022	294,790	6,850	-	-	301,640
<b>Depreciation</b>					
At 1 April 2021		4,370	-	-	4,370
<b>Charge for the year</b>		1,370	-	-	1,370
<b>On disposals</b>					
At 31 March 2022		5,740	-	-	5,740
<b>Net book value</b>					
At 31 March 2022	294,790	1,110	-	-	295,900

**6. Creditors**

	31 March 2022	31 March 2021
	£	£
Creditors: amounts falling due within one year(Accountants Invoice)	400	400
Other Creditors		
Taxes and social security cost		
Total	400	400

**7. Creditors: amounts falling due after one year**

	31 March 2022	31 March 2021
	£	£
Members Loan	14,020	14,020
Total	14,020	14,020