

**Charity no. 1183091**

**Bethel Apostolic Church Gloucester CIO**

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

**31 March 2023**

**Bethel Apostolic Church Gloucester CIO**  
**Trustees Report and Accounts**  
**For the year ended 31 March 2023**

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**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 2023**

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#### **Trustees Report**

The Trustees present their report and financial statement for the year ending 31<sup>st</sup> 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 Apostolic Church Gloucester CIO presents its first report as a charitable incorporated Organisation (CIO).

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)

##### Social Activities

Church fellowship dinner cancelled due to covid19 and Lockdown. Hoping to start our fellowship dinners in the near future.

##### Annual Meetings

- Memorial Service for our Late Pastor George Stephen Whitter (who sadly passed in February 2023) was in March 2023. Bishop Dexter Edmund was the guest speaker.

##### Community Events

- We support the local annual Jamaican Independence day



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**Trustees Report (continued)**

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, Jermaine Foster-Brooks 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.

**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.

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**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 £11,724 (2022: £16,927) and are detailed in the financial statements.

£16,861 (2022: £10,526) was spent to provide the Christian ministry.

The net result for the year was (£5137) (2022: £6,401) and adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward at the 31 March 2023 for unrestricted funds totalled £290,063 (2022:£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.

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Trustees Report (continued)

**Plans for the future**

- Continue to developing the services offered

**Approved by the Trustees**



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Simeon Whitter (Mar 10, 2024 21:57 GMT)

Simeon John Whitter



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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 2023 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 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



**Bethel Apostolic Church Gloucester CIO**  
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**Statement of Financial Activities**

	Notes	Unrestricted Fund	Total	Total
		31 March 2023	31 March 2023	31 March 2022
		£	£	£
<b>INCOMING RESOURCES</b>	2	11,724	11,724	16,927
<b>RESOURCES EXPENDED</b>				
Expenditure on charitable activities	3/4	16,861	16,861	10,526
<b>TOTAL RESOURCES EXPENDED</b>		16,861	16,861	10,526
<b>NET INCOMING RESOURCES</b>		(5,137)	(5,137)	6,401
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		295,200	295,200	288,799
<b>TOTAL FUNDS CARRIED FORWARD</b>		290,063	290,063	295,200


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**Balance Sheet as at 31 March 2023**

		31 March 2023	31 March 2023	31 March 2023	31 March 2022
	Notes	£	£		£
<b>Fixed Assets</b>					
Freehold property/ Building Improvements	6			294,790	294,790
Equipment, Furniture & Fittings	6			-	1,110
Computer Hardware					
<b>Total Fixed Assets</b>				294,790	295,900
<b>Current Assets</b>					
Cash at Bank and in hand		9,743			13,720
<b>Total Current Assets</b>					
<b>Liabilities</b>					
Creditors falling due within one year	7	450			400
<b>Net Current assets</b>			9,293		13,320
<b>Total Assets less Current Liabilities</b>				304,083	309,220
<b>Creditors:</b> falling due after more than 1 year	8			(14,020)	(14,020)
<b>Total Net assets</b>				290,063	295,200
<b>Funds of the charity</b>					
Restricted and Unrestricted Funds				290,063	295,200

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

**Accounts approved by the Trustees**

  
Simeon Whitter (Mar 10, 2024 21:57 GMT)

Simeon John Whitter

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**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 Incoming Resources**

	31 March 2023	31 March 2023	31 March 2022
	Unrestricted Funds	Total Funds	Total Funds
	£	£	£
Donations & Offering	11,724	11,724	16,172
Legacy			719
Other Income			36
<b>Total</b>	<b>11,724</b>	<b>11,724</b>	<b>16,927</b>

**3. Charitable Activities cost**

	31 March 2023	31 March 2023	31 March 2022
	Unrestricted Funds	Total Funds	Total Funds
	£	£	£
Mission & Ministry Cost	1,275	1,275	310
Outreach and Evangelism	-	-	-
Ecclesiastical Support Cost [Contribution towards the responsibilities of the National Church]	1,037	1,037	4,085
Trustee Remuneration & Expenses			
<b>Total</b>	<b>2,312</b>	<b>2,312</b>	<b>4,395</b>



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

**4 Administrative Expenses**

	31 March 2023	31 March 2022
	£	£
Administration	214	39
Communication expenses	629	
Depreciation on tangible assets: Owned by the Charity	1,110	1,370
Financing Cost	6	
Insurance	661	756
Utilities	9,473	1,606
Independent Examination	450	400
Marketing & Advertising	-	144
Training/Short Courses/Conferences	-	
Transportation & Travel	911	433
Property Expenses	-	139
Supplies & Services	522	-
Non Capital- Purchase of Equipment & Furniture	275	-
Miscellaneous Expenses	298	1,244
<b>Total</b>	<b>14,549</b>	<b>6,131</b>

**5. Trustees Remuneration And Benefits**

There was no trustee's Remuneration or Honoria paid for the supply of contracted services for the year ended 31 March 2023(2022-£0).

**Trustees' expenses**

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

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

**6 Tangible Fixed Assets**

	Freehold Property/Building Improvements	Fixtures, fittings & Equipment	Audio/ Heating System/ Kitchen Equipment	Computer Hardware	Total
	£	£	£	£	£
<b>Cost</b>					
1 April 2022	294,790	6,850	-	-	301,640
Additions					
Surplus on revaluation					
Disposal					
At 31 March 2023	294,790	6,850	-	-	301,640
<b>Depreciation</b>					
At 1 April 2022		5,740	-	-	5,740
Charge for the year		1,110	-	-	1,110
On disposals					
At 31 March 2023		6,850	-	-	6,850
<b>Net book value</b>					
At 31 March 2023	294,790	-	-	-	294,790
At 31 March 2022	294,790	1,110	-	-	295,900

**7. Creditors**

	31 March 2023	31 March 2022
		£
Creditors: amounts falling due within one year(Accountants Invoice)	450	400
Total	450	400

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

	31 March 2023	31 March 2022
	£	£
Members Loan	14,020	14,020
Total	14,020	14,020



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

	31 March 2023	31 March 2022
		£
<b>INCOME AND ENDOWMENTS</b>		
Donation and Legacies		
Donation and offering	11,724	16,172
legacy		719
Other Income		36
<b>Sub-Total</b>	<b>11,724</b>	<b>16,927</b>
<b>Total Incoming resources</b>	<b>11,724</b>	<b>16,927</b>
<b>EXPENDITURE</b>		
Charitable Activities		
Mission & Ministry Cost	1,275	310
Outreach and Evangelism		
Ecclesiastical Support Cost [Contribution towards the responsibilities of the National Church]	1,037	4,085
Trustee Remuneration & Expenses	-	-
<b>Sub-Total Charitable Activities</b>	<b>2,312</b>	<b>4,395</b>
<b>Administration Expenses</b>		
Administration expenses	214	39
Communication expenses	629	-
Depreciation on tangible assets: Owned by the Charity	1,110	1,370
Financing Cost	6	
Insurance	661	756
Utilities	9,473	1,606
Professional Fees		
Marketing & Advertising		144
Training/Short Courses/Conferences		
Transportation & Travel	911	433
Property Expenses		139
Supplies & Services	522	-
Non Capital- Purchase of Equipment & Furniture	275	-
Miscellaneous Expenses	298	1,244
<b>Sub-Total Administration expenses</b>	<b>14,099</b>	<b>5,731</b>
<b>Support Cost</b>		
<b>Governance costs</b>		
Accountancy & Legal fees	450	400
DBS Check Cost	-	-
<b>Sub-Total Support Cost</b>	<b>450</b>	<b>400</b>
<b>Total resources expended</b>	<b>16,861</b>	<b>10,526</b>
<b>Net Income</b>		

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