

# BETHEL FREE CHURCH, LEEDS

England & Wales · Charity number 1184691

## Details

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**Other names** BETHEL

**Status** Registered

**Legal form** CIO

**Registered** 2019-07-31

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Bethel Free Church  
Fourteenth Avenue  
Leeds  
LS12 1LE

**Phone** 07796496537

**Email** [bethelfree.leeds@outlook.com](mailto:bethelfree.leeds@outlook.com)

**Website** [www.bethelfreechurch.org.uk](http://www.bethelfreechurch.org.uk)

## Activities

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**Objects:** THE OBJECT OF THE CIO IS, FOR THE PUBLIC BENEFIT, THE ADVANCEMENT OF THE CHRISTIAN FAITH IN LEEDS IN ACCORDANCE WITH THE STATEMENT OF FAITH AND SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE.

**Activities:** The activities of the Charity are, for the public benefit, the advancement of the Christian Faith in Leeds in accordance with the Statement of Faith and such other parts of the United Kingdom and the world as the Charity Trustees may from time to time decide.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- Leeds City

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£12,601	£12,538	-	-
2023-12-31	£18,517	£12,518	-	-
2022-12-31	£15,147	£10,653	-	-
2021-12-31	£12,900	£8,900	-	-
2020-12-31	£148,288	£8,562	-	-

## Trustees

Name	Role	Appointed
Michael John Donoghue	Chair	2019-07-31
Elisabeth Reeve		2019-07-31
Giles Adrian Reeve		2019-07-31
Janet Shirley Peel		2019-07-31

**BETHEL FREE CHURCH, LEEDS**

England & Wales - Charity number 1184691

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# Accounts

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CHARITY REGISTRATION NUMBER: 1184691

**Bethel Free Church**  
**Unaudited Financial Statements**  
**31 December 2024**

**BOHORUN & CO LTD**  
Chartered Certified Accountants  
6 Howley Park Business Village  
Pullan Way  
Leeds  
England  
LS27 0BZ

# Bethel Free Church

## Financial Statements

Year ended 31 December 2024

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# Bethel Free Church

## Trustees' Annual Report

Year ended 31 December 2024

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

### Reference and administrative details

**Registered charity name** Bethel Free Church  
**Charity registration number** 1184691  
**Principal office** Bethel Free Church - Leeds CIO  
Fourteenth Avenue  
Leeds  
LS12 1LE

### The trustees

M Donoghue  
J Peel  
E Reeve  
G Reeve

A search for others to serve

**Independent examiner** D P Bohorun FCCA FCMI  
6 Howley Park Business Village  
Pullan Way  
Leeds  
England  
LS27 0BZ

# Bethel Free Church

## Trustees' Annual Report *(continued)*

Year ended 31 December 2024

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### Structure, governance and management

Bethel Free Church- Leeds is a non-profit Charitable Incorporated Organisation and is registered with the Charity Commission for England and Wales under number 1184691.

A list of the current Trustees can be found above. Its principal place of business is:

Bethel Free Church - Leeds CIO  
Fourteenth Avenue  
Leeds LS12 1LE

### Organisational Structure

Bethel Free Church - Leeds CIO is governed by its constitutional documents, including an 'Expression of our Church practice and Christian ethics' statement, filed with the Charity Commission for England and Wales from its inception.

By constitution Bethel Free Church - Leeds CIO must have a minimum of three Trustees. All new Charity Trustees must be appointed by a resolution passed at a properly convened meeting of the Charity Trustees. In selecting individuals for appointment as Charity Trustees, the Charity Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. All Charity Trustees must subscribe and adhere to, in belief and lifestyle, the Statement of Faith.

### Governance and Management

Policy and strategic decisions are referred to and made by the Trustees at properly Constituted Meetings or electronic communications when the subject matter allows. Decisions are taken according to a 60% majority of votes of those eligible to vote at that meeting, unless it is a major decision when the matter will be adjourned until all can attend. Day to day decisions are delegated to the Church Elder and Church Members in line with agreed principals and objectives.

Potential conflicts of interests have been identified, i.e., where married couple are both serving as trustees, it could appear that either one could exert inappropriate or disproportionate influence upon the other's decisions. It is agreed by the Janet Peel and myself that, whilst it is to be expected and hoped that they will discuss Trusts matters between themselves outside of formal Trustees meetings, much as any Trustee may, we are confident that their individual allegiance and commitment to God first and foremost, coupled with their respect for each other, will result in them expressing their own views and decisions in regard to Trust matters.

### Risk Management

The Trustees have identified the major strategic risks to which Bethel Free Church - Leeds CIO is exposed and has established controls and actions to mitigate them. Risk Management is carried out annually and is monitored at each of the Trustees quarterly Meetings.

The Trustees take all reasonable steps to moderate and manage the potential risks along with business and financial risks.

# Bethel Free Church

## Trustees' Annual Report *(continued)*

Year ended 31 December 2024

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### Objectives and activities

#### Objectives:

The Objectives of the CIO are, for the public benefit: the advancement of the Christian faith in Leeds in accordance with the Statement of Faith and such other parts of the United Kingdom and the world as the Charity Trustees may from time to time decide.

#### Activities:

Although we remain conscious and alert to any new public health issues since the Covid 19 pandemic, in particular in regard to mental health issues in adult and young people, and these will impact upon our capacity and abilities to respond to any given situation, never-the-less we have returned to and extended normal levels of activity where volunteers and time allow: A plan to open up the Church as a 'warm space' under the Local Authority scheme was unable to go ahead as we were unable to obtain advice from them in regard to our kitchen facilities in time. In principle, improvements were agreed and plans to upgrade the kitchen area are now in place and relevant members are undertaking training in the necessary Food Hygiene Certificates.

#### Other activities:

- Distribution of 750 'Good News' papers each month to local families.
  - Rotated personal visits to 170 families who have been contacted via this general distribution and wish contact with someone from the church.
  - Throughout the year a monthly book-table, offering free Bibles and Christian Books took place in the local Town Street. This continues to be popular with many local families and individuals, both UK and world citizens, and by God's grace we intend to continue it as an ongoing service to these peoples from differing cultures, communities and countries whom we would not meet in our normal distribution area. Although sometimes our regular timing conflicts with another group there have been no issues and we respect each other's right and desire to be there.
  - A themed Children's Book Table has been run twice in 2024 at the end of school-terms where families and local children have been invited to find a reading or colouring book for use in the school holidays. Books for the parents have also been freely available and Bibles on request.
  - Bethel took part in two local 'Community Festivals' and hosted a 'MacMillian' Coffee afternoon.
  - Mike has continued taking assemblies at a local primary school, where he is also a Governor with lead responsibility for safeguarding.
  - Mike continues to support local primary schools to resist any attempts by radical groups to press their views on school policies and practices that would have been damaging to the pupils and staff's mental and emotional wellbeing and attended the local 'anti- knife and organised crime initiatives.
  - Nancy Obinwa has also become a School Governor and taken on the lead role of SEND Governor.
  - Bethel provided an interactive Bible Exhibition for the local school and Workbooks for RE on Christianity to assist teachers with minimal preparation for the Christian part of the syllabus.
  - Bethel has used its links and contacts to provide an opportunity for residential groups from the school and staff at a reduced cost, but these have not yet been taken up. The member of staff currently responsible is due to retire and this offer will be made again once the new person has been identified.
  - Bethel was again able to be a conduit for the distribution of Christmas presents for families in need
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# Bethel Free Church

## Trustees' Annual Report *(continued)*

### Year ended 31 December 2024

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from the Sainsbury stores collection scheme.

- Mike undertakes occasional leadership of a local walking group for those men who are socially isolated and at risk of self-harm (suicide amongst young men is reported to be in top 10% for England).
- Mike is available to take Funeral services of individuals who had some association with Bethel if the family requests that we undertake this last act for them. This offered free as many families struggle to pay for the basic funeral, even so many are now diverted into the low-cost cremation service approach. This is now raising issues regarding the relative's unfulfilled bereavement and Bethel members are sought out for comfort, guidance and emotional support. Where more expert support is required people are supported to access these. Any monies forthcoming to the church or individuals from offering Funerals are paid into the Church account.
- Mike has had to be extensively involved with those attending church in: resolving inheritance claims; searching for lost relatives; encouraging people to make Wills; supporting those who appear to have been tricked into coming to UK on promise of non-existing work and liaising with Immigration Department when required.
- Telephone and email support is made available to anyone in the Community who needs it and where appropriate face to face meetings took place.
- General Sunday services and midweek meetings remained open to all adults who wished to attend and could respect others' rights to be present and not feel intimidated.
- 'Sunday School'
- Limited and time sensitive financial support to those known to the church whose income does not meet their needs eg. Paying a phone bill to allow continued communication and access to Universal Credit accounts.
- Advice and assistance in ensuring homes are warm, dry and safe.
- Arbitration between neighbours to reduce social tension and avoid escalation of violence.
- Information sharing (CCTV footage) with the Police to identify possible perpetrators and solve crime.

# Bethel Free Church

## Trustees' Annual Report *(continued)*

Year ended 31 December 2024

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### Achievements and performance

Further to those outlined above and in furtherance of our duty to God to meet the whole needs of people and not just spiritual, Bethel Free Church- Leeds CIO, has used every opportunity available to support those in the Community who have sought or needed emotional, mental and spiritual support and guidance especially at weekends or holidays when the professional agencies are unavailable.

Utilizing new and traditional methods, we have sought all those who attend to become 'good neighbours' or friends' to any in need whilst endeavouring to protect those volunteers offering such services from over commitment or exploitation.

The Elder and pastoral team have also: continued to support one family through the Family Court process; engaged with Children's Services or Schools on behalf of children and families to ensure fairness and understanding; supported individuals into work; continued to raise the difficulty local families have of obtaining inexpensive Photo ID, as the local Agency failed after one success to work with a private company offering such services.

Bethel has been invited to take a major part in the local Community Days in 2024.

Throughout 2024, Bethel saw an increase in those attending who originate from outside the UK and who were unknown to each other before attending. We have, by therefore become an 'international church' and created a 'family' where people feel welcomed, supported and encouraged.

It is rare for anyone who comes into the church for the first time not to have some complicating issues and whilst our first priority to spread the Christian message, we believe we are following the Lord's example of His love to all in seeking to address their whole needs.

Consequently, by God's grace, we are able to continue to serve the Armley and New Wortley Communities in His Name and are a recognised, respected and received addition to the Community.

### Financial review

The trustees submit the financial statements for the year ended 31 December 2024. The Statement of Financial Activities shows a surplus of £63 (2023: deficit £1,562) which is unrestricted. Funds of the Trust at 31 December 2024 amount to £146,623 (2023: £146,560).

The trustees' annual report was approved on .....17/10/2025..... and signed on behalf of the board of trustees by:



M Donoghue  
Trustee

# Bethel Free Church

## Independent Examiner's Report to the Trustees of Bethel Free Church

Year ended 31 December 2024

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I report to the trustees on my examination of the financial statements of Bethel Free Church ('the charity') for the year ended 31 December 2024.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

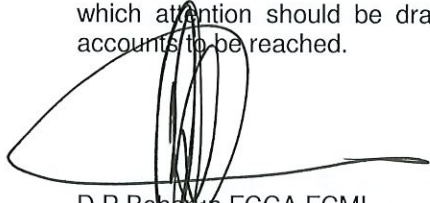
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



D P Bonhôte FCCA FCMI  
Independent Examiner

27/10/2025

6 Howley Park Business Village  
Pullan Way  
Leeds  
England  
LS27 0BZ

# Bethel Free Church

## Statement of Financial Activities

Year ended 31 December 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	6,227	6,227	6,725
Charitable activities	5	6,374	6,374	4,532
Investment income	6	—	—	6
<b>Total income</b>		<u>12,601</u>	<u>12,601</u>	<u>11,263</u>
<b>Expenditure</b>				
Expenditure on charitable activities	7,8	12,538	12,538	12,825
<b>Total expenditure</b>		<u>12,538</u>	<u>12,538</u>	<u>12,825</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>63</u>	<u>63</u>	<u>(1,562)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		146,560	146,560	148,122
<b>Total funds carried forward</b>		<u>146,623</u>	<u>146,623</u>	<u>146,560</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 15 form part of these financial statements.

# Bethel Free Church

## Statement of Financial Position

31 December 2024

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	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	13	125,983	126,229
<b>Current assets</b>			
Cash at bank and in hand		21,679	21,576
<b>Creditors: amounts falling due within one year</b>	14	<u>1,039</u>	<u>1,245</u>
<b>Net current assets</b>		<u>20,640</u>	<u>20,331</u>
<b>Total assets less current liabilities</b>		<u>146,623</u>	<u>146,560</u>
<b>Net assets</b>		<u>146,623</u>	<u>146,560</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>146,623</u>	<u>146,560</u>
<b>Total charity funds</b>	15	<u>146,623</u>	<u>146,560</u>

These financial statements were approved by the board of trustees and authorised for issue on 17/10/2025, and are signed on behalf of the board by:



M Donoghue  
Trustee

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The notes on pages 9 to 15 form part of these financial statements.

# Bethel Free Church

## Notes to the Financial Statements

Year ended 31 December 2024

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Bethel Free Church - Leeds CIO, Fourteenth Avenue, Leeds, LS12 1LE.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Bethel Free Church

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Bethel Free Church

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 20% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# Bethel Free Church

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2024

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Donations	6,227	6,227	3,225	3,225
<b>Grants</b>				
Grants	–	–	3,500	3,500
	<u>6,227</u>	<u>6,227</u>	<u>6,725</u>	<u>6,725</u>

#### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income from charitable activities	<u>6,374</u>	<u>6,374</u>	<u>4,532</u>	<u>4,532</u>

#### 6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>–</u>	<u>–</u>	<u>6</u>	<u>6</u>

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# Bethel Free Church

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Charitable Activities	11,663	11,663	11,918	11,918
Support costs	875	875	907	907
	<u>12,538</u>	<u>12,538</u>	<u>12,825</u>	<u>12,825</u>

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Charitable Activities	11,663	–	11,663	11,918
Governance costs	–	875	875	907
	<u>11,663</u>	<u>875</u>	<u>12,538</u>	<u>12,825</u>

### 9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>246</u>	<u>307</u>

### 10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>630</u>	<u>630</u>

### 11. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# Bethel Free Church

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

### 13. Tangible fixed assets

	Freehold property £	Equipment £	Total £
<b>Cost</b>			
At 1 January 2024 and 31 December 2024	125,000	3,000	128,000
<b>Depreciation</b>			
At 1 January 2024	–	1,771	1,771
Charge for the year	–	246	246
<b>At 31 December 2024</b>	–	2,017	2,017
<b>Carrying amount</b>			
At 31 December 2024	125,000	983	125,983
At 31 December 2023	125,000	1,229	126,229

### 14. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	630	630
Other creditors	409	615
	<u>1,039</u>	<u>1,245</u>

### 15. Analysis of charitable funds

#### Unrestricted funds

	At 1 January 2024	Income £	Expenditure £	At 31 December 2024
General funds	£ 146,560	12,601	(12,538)	£ 146,623

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023
General funds	£ 148,122	11,263	(12,825)	£ 146,560

# Bethel Free Church

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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### 16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	125,983	125,983
Current assets	21,679	21,679
Creditors less than 1 year	(1,039)	(1,039)
<b>Net assets</b>	<u>146,623</u>	<u>146,623</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	126,229	126,229
Current assets	21,576	21,576
Creditors less than 1 year	(1,245)	(1,245)
<b>Net assets</b>	<u>146,560</u>	<u>146,560</u>

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**BETHEL FREE CHURCH, LEEDS**

England & Wales - Charity number 1184691

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# Accounts

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CHARITY REGISTRATION NUMBER: 1184691

**Bethel Free Church**  
**Unaudited Financial Statements**  
**31 December 2023**

**BOHORUN & CO LTD**  
Chartered Certified Accountants  
6 Howley Park Business Village  
Pullan Way  
Leeds  
England  
LS27 0BZ

# Bethel Free Church

## Financial Statements

Year ended 31 December 2023

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# Bethel Free Church

## Trustees' Annual Report

Year ended 31 December 2023

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

### Reference and administrative details

<b>Registered charity name</b>	Bethel Free Church
<b>Charity registration number</b>	1184691
<b>Principal office</b>	Bethel Free Church - Leeds CIO Fourteenth Avenue Leeds LS12 1LE

### The trustees

M Donoghue  
J Peel  
E Reeve  
G Reeve

### A search for others to serve

<b>Independent examiner</b>	D P Bohorun FCCA FCMI 6 Howley Park Business Village Pullan Way Leeds England LS27 0BZ
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# **Bethel Free Church**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 December 2023**

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### **Structure, governance and management**

Bethel Free Church- Leeds is a non-profit Charitable Incorporated Organisation and is registered with the Charity Commission for England and Wales under number 1184691.

A list of the current Trustees can be found above. Its principal place of business is:

Bethel Free Church - Leeds CIO  
Fourteenth Avenue  
Leeds LS12 1LE

### **Organisational Structure**

Bethel Free Church - Leeds CIO is governed by its constitutional documents, including an 'Expression of our Church practice and Christian ethics' statement, filed with the Charity Commission for England and Wales from its inception.

By constitution Bethel Free Church - Leeds CIO must have a minimum of three Trustees. All new Charity Trustees must be appointed by a resolution passed at a properly convened meeting of the Charity Trustees. In selecting individuals for appointment as Charity Trustees, the Charity Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. All Charity Trustees must subscribe and adhere to, in belief and lifestyle, the Statement of Faith.

### **Governance and Management**

Policy and strategic decisions are referred to and made by the Trustees at properly Constituted Meetings or electronic communications when the subject matter allows. Decisions are taken according to a 60% majority of votes of those eligible to vote at that meeting. Day to day decisions are delegated to the Church Elder and Church Members in line with agreed principals and objectives.

A potential conflict of interests has been identified following Charity Commission training; in as much as, Liz and Giles Reeve are a married couple and therefore, it could appear, that either one could exert inappropriate or disproportionate influence upon the other's decisions. It is agreed by Janet Peel and myself that, whilst it is to be expected and hoped that they will discuss Trusts matters between themselves outside of formal Trustees meetings, much as any Trustee may, we are confident that their individual allegiance and commitment to God first and foremost, coupled with their respect for each other, will result in them expressing their own views and decisions in regard to Trust matters.

### **Risk Management**

The Trustees have identified the major strategic risks to which Bethel Free Church - Leeds CIO is exposed and has established controls and actions to mitigate them. Risk Management is carried out annually and is monitored at each of the Trustees quarterly Meetings.

The Trustees take all reasonable steps to moderate and manage the potential risks along with business and financial risks.

# Bethel Free Church

## Trustees' Annual Report *(continued)*

Year ended 31 December 2023

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### Objectives and activities

#### Objectives:

The Objectives of the CIO are, for the public benefit: the advancement of the Christian faith in Leeds in accordance with the Statement of Faith and such other parts of the United Kingdom and the world as the Charity Trustees may from time to time decide.

#### Activities:

Although we remain conscious that although the risk of Covid 19 has now been assigned to that of other infectious diseases and newer public health issues have arisen, in particular in regard to mental health, and will continue to be identified, we have, more or less returned to pre covid levels of activity where volunteers and time allow: A plan to open up the Church as a 'warm space' under the Local Authority scheme was unable to go ahead as we were unable to obtain advice from them in regard to our kitchen facilities in time. In principle, improvements were agreed and plans to upgrade the kitchen area are now in place and relevant members are undertaking training in the necessary Food Hygiene Certificates.

#### Other activities:

- Distribution of 600 'Good News' papers each month to local families.
  - Rotated personal visits to 170 families who have been contacted via this general distribution and wish contact with someone from the church.
  - Throughout the year a monthly book-table, offering free Bibles and Christian Books took place in the local Town Street. This continues to be popular with many local families and individuals, both UK and world citizens, and by God's grace we intend to continue it as an ongoing service to these peoples from differing cultures, communities and countries whom we would not meet in our normal distribution area. Although sometimes our regular timing conflicts with another group there have been no issues and we respect each other's right and desire to be there.
  - A themed Children's Book Table has been run at the end of each school-term where families and local children have been invited to find a reading or colouring book for use in the school holidays. Books for the parents have also been freely available and Bibles on request.
  - Bethel took part in the 'Leeds City of Culture' day and a 'MacMillian' Coffee afternoon.
  - Mike has continued taking assemblies at a local primary school, where he is also a Governor with lead responsibility for safeguarding.
  - Mike continues to support local primary schools to resist any attempts by radical groups to press their views on school policies and practices that would have been damaging to the pupils and staff's mental and emotional wellbeing and attended the local 'anti- knife and organised crime initiatives.
  - Bethel provided an interactive Bible Exhibition for the local school and Workbooks for RE on Christianity to assist teachers with minimal preparation for the Christian part of the syllabus.
  - Bethel has used its links and contacts to provide an opportunity for residential groups from the school and staff at a reduced cost, but these have not yet been taken up. The member of staff currently responsible is due to retire and this offer will be made again once the new person has been identified.
  - Bethel was again able to be a conduit for the distribution of Christmas presents for families in need from the Sainsbury stores collection scheme.
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# Bethel Free Church

## Trustees' Annual Report *(continued)*

### Year ended 31 December 2023

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- Mike undertakes occasional leadership of a local walking group for those men who are socially isolated and at risk of self-harm (suicide amongst young men is reported to be in top 10% for England).
- Mike is available to take Funeral services of individuals who had some association with Bethel if the family requests that we undertake this last act for them. This offered free as many families struggle to pay for the basic funeral, even so many are now diverted into the low-cost cremation service approach. This is now raising issues regarding the relative's unfulfilled bereavement and Bethel members are sought out for comfort, guidance and emotional support. Where more expert support is required people are supported to access these. Any monies forthcoming to the church or individuals from offering Funerals are paid into the Church account.
- Mike has had to be extensively involved with those attending church in: resolving inheritance claims; searching for lost relatives; encouraging people to make Wills; supporting those who appear to have been tricked into coming to UK on promise of non-existing work and liaising with Immigration Department when required.
- Telephone and email support is made available to anyone in the Community who needs it and where appropriate face to face meetings took place.
- General Sunday services and midweek meetings remained open to all adults who wished to attend and could respect others' rights to be present and not feel intimidated.
- 'Sunday School'
- Limited and time sensitive financial support to those known to the church whose income does not meet their needs eg. Paying a phone bill to allow continued communication and access to Universal Credit accounts.
- Advice and assistance in ensuring homes are warm, dry and safe.
- Arbitration between neighbours to reduce social tension and avoid escalation of violence.
- Information sharing (CCTV footage) with the Police to identify possible perpetrators and solve crime.

# Bethel Free Church

## Trustees' Annual Report *(continued)*

Year ended 31 December 2023

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### Achievements and performance

Further to those outlined above and in furtherance of our duty to God to meet the whole needs of people and not just spiritual, Bethel Free Church- Leeds CIO, has used every opportunity available to support those in the Community who have sought or needed emotional, mental and spiritual support and guidance especially at weekends or holidays when the professional agencies are unavailable.

Utilizing new and traditional methods, we have sought all those who attend to become 'good neighbours' or friends' to any in need whilst endeavouring to protect those volunteers offering such services from over commitment or exploitation.

The Elder and pastoral team have also: continued to support one family through the Family Court process; engaged with Children's Services or Schools on behalf of children and families to ensure fairness and understanding; supported individuals into work; continued to raise the difficulty local families have of obtaining inexpensive Photo ID, as the local Agency failed after one success to work with a private company offering such services.

Bethel has been invited to take a major part in the local Community Days in 2024.

Throughout 2023, Bethel saw an increase in those attending who originate from outside the UK and who were unknown to each other before attending. We have, by therefore become in 'international church' and created a 'family' where people feel welcomed, supported and encouraged.

It is rare for anyone who comes into the church for the first time not to have some complicating issues and whilst our first priority to spread the Christian message, we believe we are following the Lord's example of His love to all in seeking to address their whole needs.

Consequently, by God's grace, we are able to continue to serve the Armley and New Wortley Communities in His Name and are a recognised, respected and received addition to the Community.

### Financial review

The trustees submit the financial statements for the year ended 31 December 2023. The Statement of Financial Activities shows a deficit of £1,562 (2022: surplus £4,494) which is unrestricted. Funds of the Trust at 31 December 2023 amount to £146,560 (2022: £148,122).

The trustees' annual report was approved on 14 October 2024 and signed on behalf of the board of trustees by:



M Donoghue  
Trustee

# Bethel Free Church

## Independent Examiner's Report to the Trustees of Bethel Free Church

Year ended 31 December 2023

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I report to the trustees on my examination of the financial statements of Bethel Free Church ('the charity') for the year ended 31 December 2023.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Prakash Bohorun (Oct 23, 2024 14:30 GMT+1)

D P Bohorun FCCA FCMI  
Independent Examiner

6 Howley Park Business Village  
Pullan Way  
Leeds  
England  
LS27 0BZ

# Bethel Free Church

## Statement of Financial Activities

Year ended 31 December 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	6,725	6,725	9,334
Charitable activities	5	4,532	4,532	5,813
Investment income	6	6	6	—
<b>Total income</b>		<u>11,263</u>	<u>11,263</u>	<u>15,147</u>
<b>Expenditure</b>				
Expenditure on charitable activities	7,8	12,825	12,825	10,653
<b>Total expenditure</b>		<u>12,825</u>	<u>12,825</u>	<u>10,653</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(1,562)</u>	<u>(1,562)</u>	<u>4,494</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		148,122	148,122	143,628
<b>Total funds carried forward</b>		<u>146,560</u>	<u>146,560</u>	<u>148,122</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 15 form part of these financial statements.

# Bethel Free Church

## Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	13	126,229	126,536
<b>Current assets</b>			
Debtors	14	–	4,598
Cash at bank and in hand		21,576	17,618
		<u>21,576</u>	<u>22,216</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>1,245</u>	<u>630</u>
<b>Net current assets</b>		<u>20,331</u>	<u>21,586</u>
<b>Total assets less current liabilities</b>		<u>146,560</u>	<u>148,122</u>
<b>Net assets</b>		<u>146,560</u>	<u>148,122</u>
<b>Funds of the charity</b>			
Unrestricted funds		146,560	148,122
<b>Total charity funds</b>	16	<u>146,560</u>	<u>148,122</u>

These financial statements were approved by the board of trustees and authorised for issue on 14 October 2024, and are signed on behalf of the board by:



M Donoghue  
Trustee

The notes on pages 9 to 15 form part of these financial statements.

# Bethel Free Church

## Notes to the Financial Statements

Year ended 31 December 2023

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Bethel Free Church - Leeds CIO, Fourteenth Avenue, Leeds, LS12 1LE.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Bethel Free Church

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Bethel Free Church

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	20% reducing balance
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#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# Bethel Free Church

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

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### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations	3,225	3,225	7,334	7,334
<b>Grants</b>				
Grants	3,500	3,500	2,000	2,000
	<u>6,725</u>	<u>6,725</u>	<u>9,334</u>	<u>9,334</u>

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income from charitable activities	<u>4,532</u>	<u>4,532</u>	<u>5,813</u>	<u>5,813</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>6</u>	<u>6</u>	<u>—</u>	<u>—</u>

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# Bethel Free Church

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Charitable Activities	11,918	11,918	9,699	9,699
Support costs	907	907	954	954
	<u>12,825</u>	<u>12,825</u>	<u>10,653</u>	<u>10,653</u>

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Charitable Activities	11,918	–	11,918	9,699
Governance costs	–	907	907	954
	<u>11,918</u>	<u>907</u>	<u>12,825</u>	<u>10,653</u>

### 9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>307</u>	<u>384</u>

### 10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>630</u>	<u>630</u>

### 11. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# Bethel Free Church

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

### 13. Tangible fixed assets

	Freehold property £	Equipment £	Total £
<b>Cost</b>			
At 1 January 2023 and 31 December 2023	<u>125,000</u>	<u>3,000</u>	<u>128,000</u>
<b>Depreciation</b>			
At 1 January 2023	–	1,464	1,464
Charge for the year	–	307	307
At 31 December 2023	–	<u>1,771</u>	<u>1,771</u>
<b>Carrying amount</b>			
At 31 December 2023	<u>125,000</u>	<u>1,229</u>	<u>126,229</u>
At 31 December 2022	<u>125,000</u>	<u>1,536</u>	<u>126,536</u>

### 14. Debtors

	2023 £	2022 £
Other debtors	–	<u>4,598</u>

### 15. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	630	630
Other creditors	615	–
	<u>1,245</u>	<u>630</u>

### 16. Analysis of charitable funds

#### Unrestricted funds

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023
General funds	£ <u>148,122</u>	<u>11,263</u>	<u>(12,825)</u>	<u>£ 146,560</u>
	At 1 January 2022	Income £	Expenditure £	At 31 December 2022
General funds	£ <u>143,628</u>	<u>15,147</u>	<u>(10,653)</u>	<u>£ 148,122</u>

# Bethel Free Church

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

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### 17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	126,229	126,229
Current assets	21,576	21,576
Creditors less than 1 year	(1,245)	(1,245)
<b>Net assets</b>	<u>146,560</u>	<u>146,560</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	126,536	126,536
Current assets	22,216	22,216
Creditors less than 1 year	(630)	(630)
<b>Net assets</b>	<u>148,122</u>	<u>148,122</u>



**BETHEL FREE CHURCH, LEEDS**

England & Wales - Charity number 1184691

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# Accounts

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**CIO number: 1184691**

**Bethel Free Church**

**Trustees' report and financial statements**

**For the Year to 31 December 2022**

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**Bethel Free church**  
**Legal and administrative information**

**Year ended: 31 December 2022**

<b>CIO number</b>	1184691
<b>Business Address</b>	Bethel Free Church - Leeds CIO Fourteenth Avenue Leeds LS12 1LE
<b>Registered office</b>	Bethel Free Church - Leeds CIO Fourteenth Avenue Leeds LS12 1LE
<b>Trustees</b>	Michael Donoghue (Chair) Janet Peel (Trustee) Elizabeth Reeve (Trustee) Giles Reeve (Trustee)
<b>Accountants</b>	Bohorun & Co Ltd T/a Bohoruns 6 Howley Park Business Village Pullan Way Leeds LS27 0BZ
<b>Bankers</b>	Barclay's Bank plc

## **Bethel Free Church**

### **Report of the trustees (incorporating the director's report) for the Year ended 31 December 2022**

The Trustees present their report and financial statements for the year ending 31st December 2022. The Trustees commenced their role on 5th May 2020 and continue to date.

A search for others Trustees to serve has been active since the formation of this Trust and continues. Three people have been approached, others proposed, and as yet one is still seeking God's confirmation of this role. However, due to the terminal illness of his father and his caring role it is felt inappropriate to press for an answer now.

### **Structure, governance and management**

#### *Reference and Administration information*

Bethel Free Church is a non-profit Charitable Incorporated Organisation (CIO) with the registration number 1184691.

A list of Trustees and principle place of business can be found on page 2.

#### *Organisational structure*

Bethel free Church - Leeds CIO is governed by its constitutional documents, including an 'Expression of our Church practice and Christian ethics' statement, filed with the Charity Commission for England and Wales from its inception.

By constitution Bethel Free Church – Leeds CIO must have a minimum of three Trustees. All new Charity Trustees must be appointed by a resolution passed at a properly convened meeting of the Charity Trustees. In selecting individuals for appointment as Charity Trustees, the Charity Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. All Charity Trustees must subscribe and adhere to, in belief and lifestyle, the Statement of Faith.

#### *Governance and Management*

Policy and strategic decisions are referred to and made by the Trustees at properly Constituted Meetings or electronic communications when the subject matter allows. Decisions are taken according to a 60% Majority of votes of those eligible to vote at that meeting.

Day to day decisions are delegated to the Church elder and Church Members in line with agreed principals and objectives.

#### *Risk Management*

The Trustees have identified the major strategic risks to which Bethel Free Church – Leeds CIO is exposed and has established controls and actions to mitigate them. Risk Management is carried out annually and is monitored at each of the Trustees quarterly Meetings.

The Trustees take all reasonable steps to moderate and manage the potential risks along with business and financial risks.

Mike, having sole responsibility for administration, church oversight and day to day running poses a risk to the church meeting its charitable objectives. Thankfully Mike remains in good health and can continue with these responsibilities however it is noted in the event of a serious issue the trustees will be called upon to assist Jean & Mary.

Otherwise, the church continues to fully meet its charitable objectives.

## **Bethel Free Church**

### **Report of the trustees (incorporating the director's report) for the Year ended 31 December 2022**

#### **Objectives and Activities**

##### *Charitable Objectives*

The Objectives of the CIO are, for the public benefit, the advancement of the Christian faith in Leeds in accordance with the Statement of Faith and such other parts of the United Kingdom and the world as the Charity Trustees may from time to time decide.

##### *Charitable Activities*

Although we remain conscious that although the risk of Covid 19 has now been downgraded it continues to be present and newer public health issues have arisen and will continue to be identified, we have, more or less returned to pre covid levels of activity where volunteers and time allow: A plan to open up the Church as a 'warm space' under the Local Authority scheme was unable to go ahead as we were unable to obtain advice from them in regard to our kitchen facilities in time. In principle, improvements were agreed but until these could be quantified it was felt inappropriate to spend funds on improvements that may not be required and not have the resources to remedy any others identified. It is hoped by next winter this information will be available.

Other activities:

- Distribution of 600 'Good News' papers each month to local families.
- Rotated personal visits to 160 families who have been contacted via this general distribution and wish contact with someone from the church.
- Throughout the year a monthly book-table, offering free Bibles and Christian Books took place in the local Town Street. This continues to be popular with many local families and individuals, both UK and world citizens, and by God's grace we intend to continue it as an ongoing service to these peoples from differing cultures, communities and countries whom we would not meet in our normal distribution area. Although sometimes our regular timing conflicts with another group there have been no issues and we respect each other's right and desire to be there.
- A themed Children's Book Table has been run at the end of each school-term where families and local children have been invited to find a reading or colouring book for use in the school holidays. Books for the parents have also been freely available and Bibles on request.
- Bethel took part in the local Summer Community Festival (that had been moved away from the centre of the Community). We also opened the church for Queen Elizabeth's Jubilee and a 'MacMillian' Coffee afternoon.
- Mike has continued taking assemblies at a local primary school, where he is also a Governor with lead responsibility for safeguarding and Bethel hosted Year 2's visit to see what the Church was like as part of their exploration of other faiths syllabus.
- Mike was able to obtain legal and professional advice to enable the local school to resist an attempt by an outside body (now discredited) to force the school to adopt policies and practices that would have been damaging to the pupils and staff's mental and emotional wellbeing.
- Bethel provided an interactive Bible Exhibition for the local school and Workbooks for RE on Christianity to assist teachers with minimal preparation for the Christian part of the syllabus.
- Bethel has used its links and contacts to provide an opportunity for residential groups from the school and staff at a reduced cost, but these have not yet been taken up as other venues have already been booked for 2023.

## **Bethel Free Church**

### **Report of the trustees (incorporating the director's report) for the Year ended 31 December 2022**

#### *Charitable Activities (Continued)*

- Bethel was again able to be a conduit for the distribution of Christmas presents for families in need from the Sainsbury stores collection scheme.
- Mike undertakes occasional leadership of a local walking group for those men who are socially isolated and at risk of self-harm (suicide amongst young men is reported to be in top 10% for England).
- Mike is available to take Funeral services of individuals who had some association with Bethel if the family requests that we undertake this last act for them. This offered free as many families struggle to pay for the basic funeral, even so many are now diverted into the low-cost cremation service approach. This is now raising issues regarding the relative's unfulfilled bereavement and Bethel members are sought out for comfort, guidance and emotional support. Where more expert support is required people are supported to access these. Any monies forthcoming to the church or individuals from offering Funerals are paid into the Church account.
- Telephone and email support is made available to anyone in the Community who needs it and where appropriate face to face meetings took place.
- General Sunday services and midweek meetings remained open to all adults who wished to attend and could respect others' rights to be present and not feel intimidated.
- 'Sunday School'
- Limited and time sensitive financial support to those known to the church whose income does not meet their needs eg. Paying a phone bill to allow continued communication and access to Universal Credit accounts.
- Advice and assistance in ensuring homes are warm, dry and safe.
- Arbitration between neighbours to reduce social tension and avoid escalation of violence.
- Information sharing (CCTV footage) with the Police to identify possible perpetrators and solve crime.

#### **Responses to the Covid 19 Pandemic**

Bethel Free Church –Leeds CIO closed its doors to services in March 2020 as elsewhere and telephone support was offered by the pastoral team weekly, if not more often, to those from within the church and contacts in the locality who wanted it.

Following a risk assessment and publication of formal guidance, Bethel re-opened its doors for limited and Covid secure meetings in July 2020 and has remained open since then, by God's grace. We have sought to comply with all Government stipulations and requirements, as we understood them and were advised by Christian organisations and continue to encourage caution and awareness under the 'Living with Covid' philosophy.

#### **Achievements and Performance**

Further to those outlined above and in furtherance of our duty to God to meet the whole needs of people and not just spiritual, Bethel Free Church- Leeds CIO, has used every opportunity available to support those in the Community who have sought or needed emotional, mental and spiritual support and guidance especially at weekends or holidays when the professional agencies are unavailable.

## **Bethel Free Church**

### **Report of the trustees (incorporating the director's report) for the Year ended 31 December 2022**

#### **Achievements and Performance (Continued)**

Utilizing new and traditional methods, we have sought all those who attend to become 'good neighbours' or friends' to any in need whilst endeavouring to protect those volunteers offering such services from over commitment or exploitation.

The Elder and pastoral team have also: continued to support one family through the Family Court process; engaged with Children's Services or Schools on behalf of children and families to ensure fairness and understanding; supported individuals into work; continued to raise the difficulty local families have of obtaining inexpensive Photo ID, as the local Agency failed after one success to work with a private company offering such services.

Bethel has also been invited to take a major part in the local City of Culture day in 2023.

#### **Financial Review**

##### *Accounts*

The charity reported a surplus of £4,494 (all unrestricted funds) for the year ended 31st December 2022 (2021: £ 3,902 )

#### **Responses to the Covid 19 Pandemic**

The pandemic did have a marked effect upon how we could continue to meet our objectives, but we are now able to function almost without restriction. However, the longer lasting impact upon the mental health of the most vulnerable, especially children, is becoming more evident and consequently this creates additional complexities when assisting any individual with a need.

It is now rare for anyone who has been resident in the UK who comes into the church for the first time not to have some complicating issues and whilst our first priority to spread the Christian message, we believe we are following the Lord's example of His love to all in seeking to address their whole needs.

Consequently, by God's grace, we are able to continue to serve the Armley and New Wortley Communities in His Name and are a recognised, respected and received addition to the Community.

**Bethel Free Church**

**Report of the trustees (incorporating the director's report)  
for the Year ended 31 December 2022**

**Statement of trustee's responsibilities**

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial Period which give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently;

Observe the methods and principles in the Charities SORP;

Make judgements and accounting estimates that are reasonable and prudent;

State whether applicable Accounting Standards and Statements of Recommended Practice 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 presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Michael Donoghue (Chairman)  
For and on behalf of the board of Trustees  
Bethel Free church

13/6/2023

Charity Number: 1184691

Date:

## **Bethel Free Church**

### **Independent examiner's report to the trustees on the unaudited financial statements of Bethel Free Church for the Year ended 31 December 2022**

#### **Independent Examiner**

I report to the charity trustees on my examination of the accounts of the company for the year ended (date) which are set out on pages 11 to 20.

#### **Respective responsibilities of the Trustees and Examiner**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

#### **Basis of Independent Examiners Report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

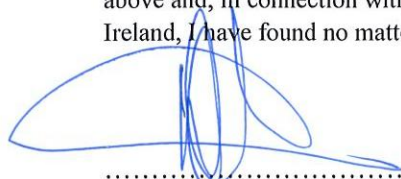
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



14/6/2023

**D P Bohorun FCCA FCMI**

**Independent examiner**

BOHORUNS

6 Howley Park Business Village

Pullan Way

Leeds

LS27 0BZ

**Bethel Free Church****Statement of financial activities (incorporating the income and expenditure account)  
for the Year ended 31 December 2022**

		<b>Year Ended</b>	<b>Period Ended</b>
	<b>Unrestricted</b>	<b>31/12/2022</b>	<b>31/12/2021</b>
	<b>Funds</b>	<b>Total</b>	<b>Total</b>
<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming Resources</b>			
Donations and gifts	7,334	7,334	7,570
Incoming resources from charitable activities	7,813	7,813	5,328
Other	-	-	-
<b>Total incoming resources</b>	<u>15,147</u>	<u>15,147</u>	<u>12,898</u>
<b>Expenditure on:</b>			
Raising funds - Professional Costs	<b>3</b> (570)	(570)	(660)
Charitable activities	(9,699)	(9,699)	(7,856)
Governance costs	<b>3</b> (384)	(384)	(480)
<b>Total Resources Expended</b>	(10,653)	(10,653)	(8,996)
<b>Net incoming Resources</b>			
<b>Before Transfers</b>	<u>4,494</u>	<u>4,494</u>	<u>3,902</u>
Transfer between funds	-	-	-
<b>Net Surplus for the Period</b>	4,494	4,494	3,902
<b>Net movement in Funds</b>	4,494	4,494	3,902
Total funds brought forward	143,628	143,628	139,726
<b>Total Funds Carries Forward</b>	<u>148,122</u>	<u>148,122</u>	<u>143,628</u>

The statement of financial activities includes all gains and losses in the Year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**Bethel Free Church**  
**Statement of financial position**  
**As at 31 December 2022**

		31/12/2022	31/12/2021
	Notes	Total £	Total £
<b>Fixed Assets</b>			
Tangible Assets	6	<u>126,536</u>	<u>126,920</u>
		126,536	126,920
<b>Current Assets</b>			
Debtors	7	4,598	3,213
Cash at bank and in hand		<u>17,618</u>	<u>14,755</u>
		22,216	17,968
<b>Creditors: Amounts falling due within one period</b>			
Trade Creditors	8	-	(600)
Accruals and Deferred Income		<u>(630)</u>	<u>(660)</u>
		(630)	(1,260)
<b>Net Current Assets</b>		<u>21,586</u>	<u>16,708</u>
<b>Total Assets Less Current Liabilities</b>		<u><u>148,122</u></u>	<u><u>143,628</u></u>
<b>Funds</b>			
Unrestricted income funds - Brought Forward		143,628	139,726
Unrestricted income funds	9	4,494	3,902
<b>Total funds</b>	10	<u><u>148,122</u></u>	<u><u>143,628</u></u>

These financial statements were approved by the members of the committee and authorised for issue

  
 -----  
**Michael Donoghue (Chairman)**  
*For and on behalf of the board of Trustees*  
*Bethel Free Church*

13/10/2023

Charity Number: 114691

Date:

## **Bethel Free Church**

### **Notes to financial statements for the Year ended 31 December 2022**

#### **1. ACCOUNTING POLICIES**

##### **Basic of Accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and in accordance with applicable United Kingdom accounting standards (FRS 102 - effective 1 January 2019) and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' effective 1 January 2019 (SORP 2019).

##### **Going Concern**

The Trustees have made reasonable enquiries, including reviewing existing levels of donations to enable to form a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

There are no material uncertainties.

##### **Cash flow Statement**

The Trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. All income is derived from donations, fundraising or grants. The charity does not have any trading activities.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

## Bethel Free Church

### Notes to financial statements for the Year ended 31 December 2022

#### 1. ACCOUNTING POLICIES (continued)

##### Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Raising funds comprise the costs associated with attracting voluntary income.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

2. OTHER INCOME	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Reimbursements	-	-	-	-
Sundry	-	-	-	-
Transfer	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

On 5th May 2020, Bethel Free Church (Unincorporated) transferred all its assets totalling £139,728 (Church building £125,000, CCTV system £3000, cash at bank and in hand £10,235 and Gift Aid debtor £1,493) to Bethel Free Church (CIO)

3. NET INCOMING RESOURCES FOR THE YEAR	2022	2021
This is stated after charging:	£	£
Depreciation	384	480
Independent examiner's fees	<u>570</u>	<u>660</u>
	954	1,140

#### 4. RELATED PARTY DISCLOSURE

No members of the Trustees received any remuneration during the Period. Travel costs and expenses reimbursed to Trustees amounted to £nil.

**Bethel Free Church****Notes to financial statements  
for the Year ended 31 December 2022****5. TAXATION**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**6. TANGIBLE FIXED ASSETS**

	Land & Buildings Freehold £	Office Equipment & IT £	Total £
<b>Cost:</b>			
At 31 December 2021	<u>125,000</u>	<u>3,000</u>	<u>128,000</u>
At 31 December 2022	<u><u>125,000</u></u>	<u><u>3,000</u></u>	<u><u>128,000</u></u>
<b>Depreciation:</b>			
At 31 December 2021	(0)	(1,080)	(1,080)
Charge for the period	<u>(0)</u>	<u>(384)</u>	<u>(384)</u>
At 31 December 2022	<u><u>(0)</u></u>	<u><u>(1,464)</u></u>	<u><u>(1,464)</u></u>
<b>Net Book Value:</b>	<u><u>125,000</u></u>	<u><u>1,536</u></u>	<u><u>126,536</u></u>

**7. DEBTORS**

	2022 £	2021 £
Gift Aid Refund	<u>4598</u>	<u>3213</u>
	<u><u>4598</u></u>	<u><u>3213</u></u>

**8. Creditors: Amounts falling due  
within one Period**

	2022 £	2021 £
Trade Creditors - Independent Examiner's Fees		600
Accruals - Independent Examiner's Fees	<u>630</u>	<u>660</u>
	<u><u>630</u></u>	<u><u>1260</u></u>

**Bethel Free Church**

**Notes to financial statements  
for the Year ended 31 December 2022**

**9. UNRESTRICTED INCOME FUNDS**

	Balance at 31/12/2021 £	Incoming resources £	Outgoing resources £	Gains/ (Losses) £	Balance at 31/12/2022 £
General Funds	<u>143,628</u>	<u>15,147</u>	<u>(10,653)</u>	<u>4,494</u>	<u>148,122</u>
	<u>143,628</u>	<u>15,147</u>	<u>(10,653)</u>	<u>4,494</u>	<u>148,122</u>

**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

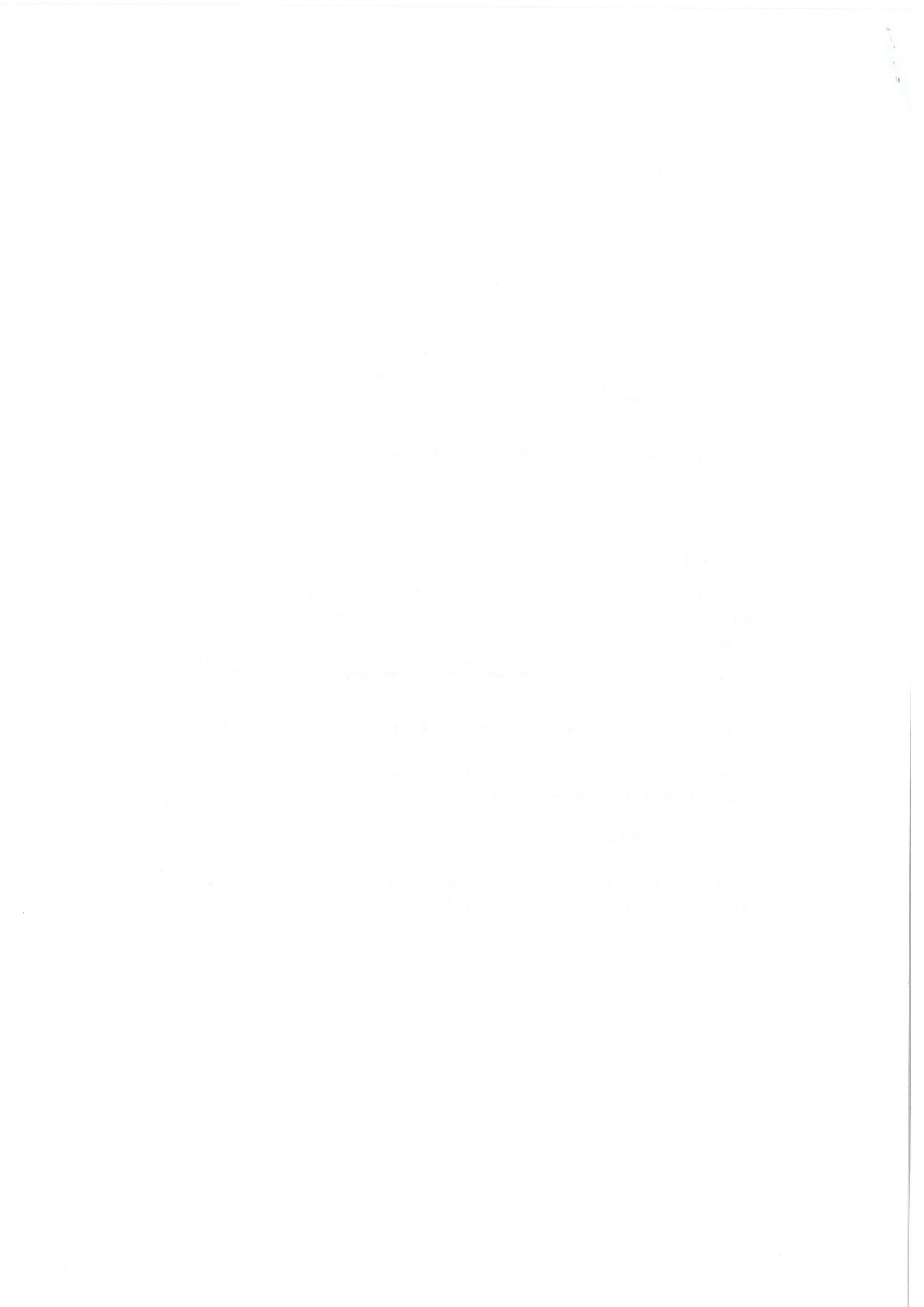
	Tangible Fixed assets £	Investments £	Net current Assets £	Total £
Restricted income funds:	-	-	-	-
Unrestricted income: Funds:				
General Funds	<u>126,536</u>	<u>-</u>	<u>21,586</u>	<u>148,122</u>
	<u>126,536</u>	<u>-</u>	<u>21,586</u>	<u>148,122</u>

**11. CHARITABLE INCORPORATED ORGANISATION**

Bethel Free Church is a Charitable Incorporated Organisation and accordingly does not have share capital. The charity is a public benefit entity.

**12. GOING CONCERN**

The Trustees have considered all risks to the organisation and believe that the charity is financially sound and will continue to operate as Bethel Free Church (CIO) over the next 12 months.



**BETHEL FREE CHURCH, LEEDS**

England & Wales - Charity number 1184691

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# Accounts

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**CIO number: 1184691**

**Bethel Free Church**

**Trustees' report and financial statements**

**For the Year to 31 December 2021**

<b>Contents</b>	<b>Page</b>
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Trustees' report	3 - 6
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Statement of financial activities	8
Statement of financial position	9
Notes to the financial statements	10 - 13

<b>CIO number</b>	1184691
<b>Business Address</b>	Bethel Free Church - Leeds CIO Fourteenth Avenue Leeds LS12 1LE
<b>Registered office</b>	Bethel Free Church - Leeds CIO Fourteenth Avenue Leeds LS12 1LE
<b>Trustees</b>	Michael Donoghue (Chair) Janet Peel (Trustee) Elizabeth Reeve (Trustee) Paul Thomson (Trustee) Giles Reeve (Trustee)
<b>Accountants</b>	Bohorun & Co Ltd T/a Bohoruns 6 Howley Park Business Village Pullan Way Leeds LS27 0BZ
<b>Bankers</b>	Barclay's Bank plc

## **Bethel Free Church**

### **Report of the trustees (incorporating the director's report) for the Year ended 31 December 2021**

The Trustees present their report and financial statements for the year ending 31st December 2021. The Trustees commenced their role on 5th May 2020 and continue to date.

#### **Structure, governance and management**

##### *Reference and Administration information*

Bethel Free Church is a non-profit Charitable Incorporated Organisation (CIO) with the registration number 1184691.

A list of Trustees and principle place of business can be found on page 2.

##### *Organisational structure*

Bethel free Church - Leeds CIO is governed by its constitutional documents, including an 'Expression of our Church practice and Christian ethics' statement, filed with the Charity Commission for England and Wales from its inception.

By constitution Bethel Free Church – Leeds CIO must have a minimum of three Trustees. All new Charity Trustees must be appointed by a resolution passed at a properly convened meeting of the Charity Trustees. In selecting individuals for appointment as Charity Trustees, the Charity Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. All Charity Trustees must subscribe and adhere to, in belief and lifestyle, the Statement of Faith.

##### *Governance and Management*

Policy and strategic decisions are referred to and made by the Trustees at properly Constituted Meetings or electronic communications when the subject matter allows. Decisions are taken according to a 60% Majority of votes of those eligible to vote at that meeting.

Day to day decisions are delegated to the Church elder and Church Members in line with agreed principals and objectives.

##### *Risk Management*

The Trustees have identified the major strategic risks to which Bethel Free Church – Leeds CIO is exposed and has established controls and actions to mitigate them. Risk Management is carried out annually and is monitored at each of the Trustees quarterly Meetings.

The Trustees take all reasonable steps to moderate and manage the potential risks along with business and financial risks.

#### **Objectives and Activities**

##### *Charitable Objects*

The Objectives of the CIO are, for the public benefit, the advancement of the Christian faith in Leeds in accordance with the Statement of Faith and such other parts of the United Kingdom and the world as the Charity Trustees may from time to time decide.

## **Bethel Free Church**

### **Report of the trustees (incorporating the director's report) for the Year ended 31 December 2021**

#### **Objectives and Activities (Continued)**

##### *Activities*

As Covid restrictions have been eased, Bethel Free Church has been able to resume several aspects of their activities, such as:

- Distribution of 600 Good Newspapers each month to local families.
- Rotated personal visits to 140 families who had been contact via this general distribution and who wished contact with someone for the church.
- In November 2021 a book-table offering free Bibles and Christian books was placed in the Town Street. This proved to be so popular with many local families and individuals, both UK and world citizens, that we hope it will be an ongoing service to these peoples from different cultures, communities and countries whom we would not meet in our normal distribution area. Once the local Summer Community Festivals and 'MacMillan' Coffee afternoons recommence and the church building is open to everyone, this book-table will be available.
- Weekly visits to the local Intermediate Care Home to support patients and staff.
- Monthly assemblies at a local primary school, where Mike has also been co-opted as a Governor with lead responsibility for safeguarding.
- Undertaking leadership of a local walking group for those men who are socially isolated and at risk of self-harm (suicide amongst young men is reported to be in top 10% for England).
- Mike is available to take Funeral services of individuals who had some association with Bethel Free Church and whose family request that we undertake this last act for them. This is offered without cost as many families struggle to pay for the basic funeral, even so many are now diverted into the low cost of cremationservice approach, but then have issues regarding unfulfilled bereavement which Bethel Free Church members are sought out. Any monies forthcoming to the church or individuals from offering Funerals are paid into the Church account.
- Telephone support is made available to anyone in the Community who needs it and where appropriate face to face meetings took place.
- General Sunday services and midweek meetings, open to adults who wished to attend and could respect others rights to be present and not feel intimidated.
- 'Sundav School' for primary aged children.

#### **Covid 19 Pandemic**

##### *Responses to the Covid 19 pandemic*

Bethel Free Church –Leeds CIO closed its doors to services in March 2020, in accordance with Government regulations, and all regular visiting ceased. Initially, one to one support was offered via telephone by the pastoral team weekly, if not more often, to those from within the church and contacts in the locality who wanted it.

Following a risk assessment and publication of formal guidance, Bethel re-opened its doors for limited and Covid secure meetings in July 2020 and has remained open since then by God's grace. We have sought to comply with all government stipulations and requirements, as we understood them and were advised by Christian organisations and continue to encourage caution and awareness under the 'Living with Covid' philosophy.

## **Bethel Free Church**

### **Report of the trustees (incorporating the director's report) for the Year ended 31 December 2021**

#### *How the Covid 19 pandemic affected our work*

The pandemic and its associated restrictions and uncertainties has had a marked effect upon how we can continue to meet our objectives. However, in addition to meeting the needs of our own congregation; the demands for emotional, mental and practical support from those outside the church; and the disproportionate numbers of people living alone in the area surrounding the church; with God's help we were able by working with the local Primary School and Covid support centre.

#### **Achievements and Performance**

Further to those outlined above. Bethel Free Church - Leeds CIO, has used every opportunity available to continue to support those in the Community who have sought or needed emotional, mental and spiritual support and guidance. Utilizing new methods and ideas, as we became aware of them, and engagement through the Covid safe free book tables with parents and children was welcomed, particularly those new to the UK.

The Elder has also supported one family through the Family Court process; supported three individuals into work; raised the difficulty local families have of obtaining inexpensive Photo ID with the local MP; and arranged for the local Community Centre to work with a private company offering such services.

#### **Financial Review**

##### *Accounts*

The charity reported a surplus of £3,902 (all unrestricted funds) for the Period ended 31st December 2021 (2020: £139,726)

**Bethel Free Church**

**Report of the trustees (incorporating the director's report)  
for the Year ended 31 December 2021**

**Statement of trustee's responsibilities**

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial Period which give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently;

Observe the methods and principles in the Charities SORP;

Make judgements and accounting estimates that are reasonable and prudent;

State whether applicable Accounting Standards and Statements of Recommended Practice 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 presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



-----  
**Michael Donoghue (Chairman)**

*For and on behalf of the board of Trustees  
Bethel Free church*

Charity Number: 1184691

Date: 20/6/2022

## **Bethel Free Church**

### **Independent examiner's report to the trustees on the unaudited financial statements of Bethel Free Church for the Year ended 31 December 2021**

I report to the charity Trustees on my examination of the accounts of the charity for the Period ended 31 December 2021 which are set out on pages 8 to 13.

#### **Responsibilities and basis of report**

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic or Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to to in the extant regulations but has since been withdrawn.

We understand that this had been done in order for the accounts to provide a true and fair view in accordance with the General Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

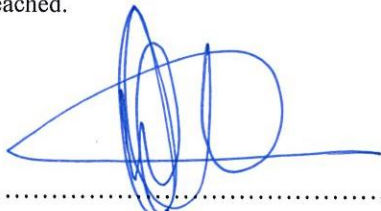
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the Act.

#### **Independent examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



20/6/2022

**D P Bohorun FCCA FCMI**

**Independent examiner**

BOHORUNS

6 Howley Park Business Village

Pullan Way

Leeds

LS27 0BZ

**Bethel Free Church**

**Statement of financial activities (incorporating the income and expenditure account)  
for the Year ended 31 December 2021**

		Year Ended 31/12/2021	Period Ended 31/12/2020
	Unrestricted Funds	Total	Total
Notes	£	£	£
<b>Incoming Resources</b>			
	7,570	7,570	4,928
Donations and gifts			
	5,328	5,328	3,552
Incoming resources from charitable activities			
2	-	-	80
Other			
2	-	-	139,728
Other Incoming resources			
	<u>12,898</u>	<u>12,898</u>	<u>148,288</u>
<b>Total incoming resources</b>			
<b>Expenditure on:</b>			
3	660	660	600
Raising funds - Professional Costs			
	7,856	7,856	7,362
Charitable activities			
3	480	480	600
Governance costs			
	<u>8,996</u>	<u>8,996</u>	<u>8,562</u>
<b>Total Resources Expended</b>			
<b>Net incoming Resources Before Transfers</b>			
	<u>3,902</u>	<u>3,902</u>	<u>139,726</u>
Transfer between funds	-	-	-
<b>Net Surplus for the Period</b>	3,902	3,902	139,726
<b>Net movement in Funds</b>	3,902	3,902	139,726
Total funds brought forward	139,726	139,726	-
<b>Total Funds Carries Forward</b>	<u>10</u> <u>143,628</u>	<u>143,628</u>	<u>139,726</u>

The statement of financial activities includes all gains and losses in the Year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**Bethel Free Church**  
**Statement of financial position**  
**As at 31 December 2021**

	Notes	31/12/2021 Total £	31/12/2020 Total £
<b>Fixed Assets</b>			
Tangible Assets	6	<u>126,920</u>	<u>127,400</u>
		126,920	127,400
<b>Current Assets</b>			
Debtors	7	3,213	1,493
Cash at bank and in hand		<u>14,755</u>	<u>11,433</u>
		17,968	12,926
<b>Creditors: Amounts falling due within one period</b>			
Trade Creditors	8	<u>(600)</u>	-
Accruals and Deferred Income		<u>(660)</u>	<u>(600)</u>
		1,260	(600)
<b>Net Current Assets</b>		<u>16,708</u>	<u>12,326</u>
<b>Total Assets Less Current Liabilities</b>		<u>143,628</u>	<u>139,726</u>
<b>Funds</b>			
Unrestricted income funds - Brought Forward		139,726	
Unrestricted income funds	9	2,182	139,726
<b>Total funds</b>	10	<u>141,908</u>	<u>139,726</u>

These financial statements were approved by the members of the committee and authorised for issue

  
 -----  
 Michael Donoghue (Chairman)  
 For and on behalf of the board of Trustees  
 Bethel Free Church

Charity Number: 114691

Date: 20/6/2022

**Bethel Free Church**  
**Notes to financial statements**  
**for the Year ended 31 December 2021**

**1. ACCOUNTING POLICIES**

**Basic of Accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and in accordance with applicable United Kingdom accounting standards (FRS 102 - effective 1 January 2015) and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' effective 1 January 2015 (SORP 2015).

**Going Concern**

The Trustees have made reasonable enquiries, including reviewing existing levels of donations to enable to form a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

**Cash flow Statement**

The Trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. All income is derived from donations, fundraising or grants. The charity does not have any trading activities. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

## Bethel Free Church

### Notes to financial statements

for the Year ended 31 December 2021

#### 1. ACCOUNTING POLICIES (continued)

##### Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Raising funds comprise the costs associated with attracting voluntary income.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

2. OTHER INCOME	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Reimbursements	-	-	-	78
Sundry	-	-	-	2
Transfer *	-	-	-	139,728
	<u>-</u>	<u>-</u>	<u>-</u>	<u>139,808</u>

\* On 5th May 2020, Bethel Free Church (Unincorporated) transferred all its assets totalling £139,728 (Church building £125,000, CCTV system £3000, cash at bank and in hand £10,235 and Gift Aid debtor £1,493) to Bethel Free Church (CIO)

3. NET INCOMING RESOURCES FOR THE YEAR	2021	2020
This is stated after charging:	£	£
Depreciation	480	600
Independent examiner's fees	660	600
	<u>1,140</u>	<u>1,200</u>

#### 4. RELATED PARTY DISCLOSURE

No members of the Trustees received any remuneration during the Period. Travel costs and expenses reimbursed to Trustees amounted to £nil.

**Bethel Free Church**  
**Notes to financial statements**  
**for the Year ended 31 December 2021**

**5. TAXATION**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**6. TANGIBLE FIXED ASSETS**

	Land & Buildings Freehold £	Office Equipment & IT £	Total £
<b>Cost:</b>			
At 31 December 2020	<u>125,000</u>	<u>3,000</u>	<u>128,000</u>
At 31 December 2021	<u><u>125,000</u></u>	<u><u>3,000</u></u>	<u><u>128,000</u></u>
<b>Depreciation:</b>			
At 31 December 2020	-	600	600
Charge for the period	-	480	480
At 31 December 2021	<u><u>-</u></u>	<u><u>1,080</u></u>	<u><u>1,080</u></u>
<b>Net Book Value:</b>	<u><u>125,000</u></u>	<u><u>1,920</u></u>	<u><u>126,920</u></u>

**7. DEBTORS**

	2021 £	2020 £
Gift Aid Refund	<u>3213</u>	<u>1493</u>
	<u><u>3213</u></u>	<u><u>1493</u></u>

**8. Creditors: Amounts falling due  
within one Period**

	2021 £	2020 £
Trade Creditors - Independent Examiner's Fees	600	-
Accruals - Independent Examiner's Fees	<u>660</u>	<u>600</u>
	<u><u>1260</u></u>	<u><u>600</u></u>

**Bethel Free Church****Notes to financial statements  
for the Year ended 31 December 2021****9. UNRESTRICTED INCOME FUNDS**

	Balance at 31/12/2020 £	Incoming resources £	Outgoing resources £	Gains/ (Losses) £	Balance at 31/12/2021 £
General Funds	139,724	11,178	8,996	2,182	141,906
	<u>139,724</u>	<u>11,178</u>	<u>8,996</u>	<u>2,182</u>	<u>141,906</u>

**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Tangible Fixed assets £	Investments £	Net current Assets £	Total £
Restricted income funds:	-	-	-	-
Unrestricted income: Funds:				
General Funds	126,920	-	16,708	143,628
	<u>126,920</u>	<u>-</u>	<u>16,708</u>	<u>143,628</u>

**11. CHARITABLE INCORPORATED ORGANISATION**

Bethel Free Church is a Charitable Incorporated Organisation and accordingly does not have share capital. The charity is a public benefit entity.

**12. GOING CONCERN**

The Trustees have considered all risks to the organisation and believe that the charity is financially sound and will continue to operate as Bethel Free Church (CIO) over the next 12 months.

**BETHEL FREE CHURCH, LEEDS**

England & Wales - Charity number 1184691

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# Accounts

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**CIO number: 1184691**

**Bethel Free Church**

**Trustees' report and financial statements**

**For the Period from 5 May 2020 to 31 December 2020**

<b>Contents</b>	<b>Page</b>
Legal and administrative information	2
Trustees' report	3 - 6
Independent examiners' report	7
Statement of financial activities	8
Statement of financial position	9
Notes to the financial statements	10 - 13

<b>CIO number</b>	1184691
<b>Business Address</b>	Bethel Free Church - Leeds CIO Fourteenth Avenue Leeds LS12 1LE
<b>Registered office</b>	Bethel Free Church - Leeds CIO Fourteenth Avenue Leeds LS12 1LE
<b>Trustees</b>	Michael Donoghue (Chair) Janet Peel (Trustee) Elizabeth Reeve (Trustee) Paul Thomson (Trustee) Giles Reeve (Trustee)
<b>Accountants</b>	Bohorun & Co Ltd T/a Bohoruns 6 Howley Park Business Village Pullan Way Leeds LS27 0BZ
<b>Bankers</b>	Barclay's Bank plc

## **Bethel Free Church**

### **Report of the trustees (incorporating the director's report) for the Period ended 31 December 2020**

The trustees present their report and the financial statements for the Period ended 31 December 2020

This is the first report of the newly formed Bethel Free Church- Leeds CIO and the Trustees commenced their role on 5th May 2020 and continue to serve to the end of the Period.

The trustees who served during the period and up to the date of this report are identified on page 2.

#### **Structure, governance and management**

##### *Reference and Administration information*

Bethel Free Church is a non-profit Incorporated Charitable Organisation (CIO) with the registration number 1184691.

A list of Trustees and principle place of business can be found on page 2.

##### *Organisational structure*

Bethel free Church - Leeds CIO is governed by its constitutional documents, including an 'Expression of our Church practice and Christian ethics' statement, filed with the Charity Commission for England and Wales from its inception.

By constitution Bethel Free Church – Leeds CIO must have a minimum of three Trustees. All new Charity Trustees must be appointed by a resolution passed at a properly convened meeting of the Charity Trustees. In selecting individuals for appointment as Charity Trustees, the Charity Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. All Charity Trustees must subscribe and adhere to, in belief and lifestyle, the Statement of Faith.

##### *Governance and Management*

Policy and strategic decisions are referred to and made by the Trustees at properly Constituted Meetings or electronic communications when the subject matter allows. Decisions are taken according to a 60% Majority of votes of those eligible to vote at that meeting.

##### *Risk Management*

The Trustees have identified the major strategic risks to which Bethel Free Church – Leeds CIO is exposed and has established controls and actions to mitigate them. Risk Management is carried out annually and is monitored at each of the Trustees quarterly Meetings.

The Trustees take all reasonable steps to moderate and manage the potential risks along with business and financial risks.

#### **Objectives and Activities**

##### *Charitable Objects*

The Objectives of the CIO are, for the public benefit, the advancement of the Christian faith in Leeds in accordance with the Statement of Faith and such other parts of the United Kingdom and the world as the Charity Trustees may from time to time decide.

## **Bethel Free Church**

### **Report of the trustees (incorporating the director's report) for the Period ended 31 December 2020**

#### **Objectives and Activities (Continued)**

##### *Activities*

When not subject to Covid 19 restrictions, members and those associated with the church are involved in:

- Distribution of 500 Good Newspapers each month to local families.
- Rotated personal visits to 120 families who had been contact via this general distribution and who wished contact with someone for the church.
- In the winter months a book-table was placed on the Town Street and also at the Local Summer Community Festivals offering Bibles and Christian books free of charge.
- Weekly visits to the local Intermediate Care Home to support patients and staff.
- Monthly assemblies at a local primary school, where Mike has also been co-opted as a Governor with lead responsibility for safeguarding.
- Undertaking leadership of a local walking group for those men who are socially isolated and at risk of self-harm (suicide amongst young men is reported to be in top 10% for England).
- Mike has taken the Funeral services of individuals who had some association with Bethel and whose family request that we undertake this last act for them. This is offered without cost as many families struggle to pay for the basic funeral. Any monies forthcoming to the church or individuals from this service are paid into the Church account.
- Telephone support is made available to anyone in the Community who needs it and where appropriate face to face meetings took place.
- General Sunday services and midweek meetings, open to adults who wished to attend and could respect others rights to be present and not feel intimidated.
- 'Sunday School' for primary aged children.
- Crèche for those younger attending services with their parent.

#### **Covid 19 Pandemic**

##### *Responses to the Covid 19 pandemic*

Bethel Free Church –Leeds CIO closed its doors to services in March 2020, in accordance with Government regulations, and all regular visiting ceased. Initially, one to one support was offered via telephone by the pastoral team weekly, if not more often, to those from within the church and contacts in the locality who wanted it.

Once those who had attended were taught how to use 'Zoom' and equipment provided, at no cost to the church, in some cases, we were able to commence weekly studies and offer times to see each other in the virtual world via the internet. The licence for these meetings is paid for privately and has been at no cost to the Church.

Following a risk assessment and publication of formal guidance, Bethel re-opened its doors for limited and Covid secure meetings in July 2020 and we have sought to comply with all Government stipulations and requirements, as we understood them and were advised by Christian organisations. The re-opening was welcomed by everyone, especially those who had no access to the midweek internet meetings and those whose own churches have not been open or refused them entrance. We have continued to meet each Sunday morning in the building in a Covid secure environment and by Zoom each Wednesday night. We have also run a 'closed' support group on Fridays for those who have additional needs and who cannot use the internet.

## **Bethel Free Church**

### **Report of the trustees (incorporating the director's report) for the Period ended 31 December 2020**

#### *Responses to the Covid 19 pandemic (continued)*

Door to door distribution of the Good Newspaper and personal visits where these can be done whilst socially distancing.

Individual support has been offered to local families in the church building where social distancing could be assured.

The community walking group restarted after a risk assessment by the Community Centre.

Discussions on the street and town centre with local youths who are aimless and likely to cause social disturbance if not engaged.

Bethel Free Church – Leeds CIO has sought to continue the objectives and aims of the Charity whenever possible and permitted by Covid guidelines. We have been active in promoting vaccine take-up, dispelling myths or false reports and sign posted local people to where these can be obtained.

#### *How the Covid 19 pandemic affected our work*

The pandemic and its associated restrictions and uncertainties has had a marked effect upon how we can continue to meet our objectives. In addition to meeting the needs of our own congregation, the demands for emotional, mental and practical support from those outside the church increased, highlighting the disproportionate numbers of people living alone in the area surrounding the church.

Pressures upon families in particular resulted in increased workload, however we were able to share this burden with the local School and Covid support centre, but members of the public value our reputation for honesty and strict policy on confidentiality and would prefer to speak with members of our pastoral team.

Although there was an initial drop off in financial giving, this was remedied by providing those wishing to give with alternative methods. Consequently, there has been no financial limits on what work we can do.

### **Achievements and Performance**

Further to those outlined above. Bethel Free Church - Leeds CIO, has used every opportunity available to continue to support those in the Community who have sought or needed emotional, mental and spiritual support and guidance. Utilizing new methods and ideas, as we became aware of them, and engagement through the Covid safe free book tables with parents and children was welcomed, particularly those new to the UK.

The Elder has also supported three families through the Family Court process, enabling them to understand the proceedings and also express their wishes and opinions.

### **Financial Review**

#### *Accounts*

The charity reported a surplus of £139,726 (all unrestricted funds) for the Period ended 31st December 2020 (2019:N/A)

**Bethel Free Church**

**Report of the trustees (incorporating the director's report)  
for the Period ended 31 December 2020**

**Statement of trustee's responsibilities**

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial Period which give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently;

Observe the methods and principles in the Charities SORP;

Make judgements and accounting estimates that are reasonable and prudent;

State whether applicable Accounting Standards and Statements of Recommended Practice 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 presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

  
-----  
**Michael Donoghue (Chairman)**  
*For and on behalf of the board of Trustees  
Bethel Free church*

Charity Number: 1184691

Date: *24/12/2021*

## **Bethel Free Church**

### **Independent examiner's report to the trustees on the unaudited financial statements of Bethel Free Church for the Period ended 31 December 2020**

I report to the charity Trustees on my examination of the accounts of the charity for the Period ended 31 December 2020 which are set out on pages 8 to 13.

#### **Responsibilities and basis of report**

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic or Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to to in the extant regulations but has since been withdrawn.

We understand that this had been done in order for the accounts to provide a true and fair view in accordance with the General Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

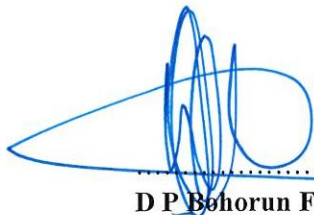
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the Act.

#### **Independent examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**D P Bohorun FCCA FCMI**

**Independent examiner**

BOHORUNS

6 Howley Park Business Village

Pullan Way

Leeds

LS27 0BZ

**Bethel Free Church****Statement of financial activities (incorporating the income and expenditure account)  
For the Period ended 31 December 2020**

		Unrestricted Funds	05/05/2020 to 31/12/2020 Total
	Notes	£	£
<b>Incoming Resources</b>			
Donations and gifts		4,928	4,928
Incoming resources from charitable activities		3,552	3,552
Other	2	80	80
Other Incoming resources	2	139,728	139,728
<b>Total incoming resources</b>		<u>148,288</u>	<u>148,288</u>
<b>Expenditure on:</b>			
Raising funds - Professional Costs	3	600	600
Charitable activities		7,362	7,362
Governance costs	3	600	600
<b>Total Resources Expended</b>		<u>8,562</u>	<u>8,562</u>
<b>Net incoming Resources Before Transfers</b>			
		<u>139,726</u>	<u>139,726</u>
Transfer between funds		-	-
<b>Net Surplus for the Period</b>		139,726	139,726
<b>Net movement in Funds</b>		139,726	139,726
Total funds brought forward		-	-
<b>Total Funds Carries Forward</b>	<b>10</b>	<u><u>139,726</u></u>	<u><u>139,726</u></u>

The statement of financial activities includes all gains and losses in the Period and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**Bethel Free Church**  
**Statement of financial position**  
**As at 31 December 2020**

	Notes	2020 Total £
<b>Fixed Assets</b>		
Tangible Assets	6	<u>127,400</u>
		127,400
<b>Current Assets</b>		
Debtors	7	1,493
Cash at bank and in hand		<u>11,433</u>
		12,926
<b>Creditors: Amounts falling due within one period</b>		
Accruals and Deferred Income	8	<u>600</u>
<b>Net Current Assets</b>		<u>12,326</u>
<b>Total Assets Less Current Liabilities</b>		<u><u>139,726</u></u>
<b>Funds</b>		
Restricted income funds		-
Unrestricted income funds	9	139,726
<b>Total funds</b>	10	<u><u>139,726</u></u>

These financial statements were approved by the members of the committee and authorised for issue

  
 -----  
 Michael Donoghue (Chairman)  
 For and on behalf of the board of Trustees  
 Bethel Free Church

Charity Number: 114691

Date: 24/12/2021

## **Bethel Free Church**

### **Notes to financial statements for the Period ended 31 December 2020**

#### **1. ACCOUNTING POLICIES**

##### **Basic of Accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and in accordance with applicable United Kingdom accounting standards (FRS 102 - effective 1 January 2015) and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' effective 1 January 2015 (SORP 2015).

##### **Going Concern**

The Trustees have made reasonable enquiries, including reviewing existing levels of donations to enable to form a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

##### **Cash flow Statement**

The Trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. All income is derived from donations, fundraising or grants. The charity does not have any trading activities. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

## Bethel Free Church

### Notes to financial statements for the Period ended 31 December 2020

#### 1. ACCOUNTING POLICIES (continued)

##### Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Raising funds comprise the costs associated with attracting voluntary income.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

2. OTHER INCOME	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Reimbursements	78	-	78
Sundry	2	-	2
Transfer *	139,728	-	139,728
	<u>139,808</u>	<u>-</u>	<u>139,808</u>

\* On 5th May 2020, Bethel Free Church (Unincorporated) transferred all its assets totalling £139,728 (Church building £125,000, CCTV system £3000, cash at bank and in hand £10,235 and Gift Aid debtor £1,493) to Bethel Free Church (CIO)

3. NET INCOMING RESOURCES FOR THE Period	2020
This is stated after charging:	£
Depreciation	600
Independent examiner's fees	600
	<u>1,200</u>

#### 4. RELATED PARTY DISCLOSURE

No members of the Trustees received any remuneration during the Period. Travel costs and expenses reimbursed to Trustees amounted to £nil.

**Bethel Free Church**

**Notes to financial statements  
for the Period ended 31 December 2020**

**5. TAXATION**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**6. TANGIBLE FIXED ASSETS**

	Land & Buildings Freehold £	Office Equipment & IT £	Total £
<b>Cost:</b>			
At 5 May 2020	<u>125,000</u>	<u>3,000</u>	<u>128,000</u>
At 31 December 2020	<u><u>125,000</u></u>	<u><u>3,000</u></u>	<u><u>128,000</u></u>
<b>Depreciation:</b>			
At 5 May 2020	-	-	-
Charge for the period	<u>-</u>	<u>600</u>	<u>600</u>
At 31 December 2020	<u><u>-</u></u>	<u><u>600</u></u>	<u><u>600</u></u>
<b>Net Book Value:</b>	<u><u>125,000</u></u>	<u><u>2,400</u></u>	<u><u>127,400</u></u>

**7. DEBTORS**

2020  
£

Gift Aid Refund	<u>1493</u>
	<u><u>1493</u></u>

**8. Creditors: Amounts falling due  
within one Period**

2020  
£

Accruals - Independent Examiner's Fees	<u>600</u>
	<u><u>600</u></u>

## Bethel Free Church

### Notes to financial statements for the Period ended 31 December 2020

#### 9. UNRESTRICTED INCOME FUNDS

	Balance at 05/05/2020 £	Incoming resources £	Outgoing resources £	Gains and Losses £	Balance at 31/12/2020 £
General Funds	-	148,286	8,562	-	139,724
	<u>-</u>	<u>148,286</u>	<u>8,562</u>	<u>-</u>	<u>139,724</u>

#### 10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed assets £	Investments £	Net current Assets £	Total £
Restricted income funds:	-	-	-	-
Unrestricted income: Funds:				
General Funds	127,400	-	12,326	139,726
	<u>127,400</u>	<u>-</u>	<u>12,326</u>	<u>139,726</u>

#### 11. CHARITABLE INCORPORATED ORGANISATION

Bethel Free Church is a Charitable Incorporated Organisation and accordingly does not have share capital. The charity is a public benefit entity.

#### 12. GOING CONCERN

The Trustees have considered all risks to the organisation and believe that the charity is financially sound and will continue to operate as Bethel Free Church over the next 12 months.