

CIO number: 1184691

Bethel Free Church

Trustees' report and financial statements

For the Period from 5 May 2020 to 31 December 2020

Contents	Page
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

CIO number	1184691
Business Address	Bethel Free Church - Leeds CIO Fourteenth Avenue Leeds LS12 1LE
Registered office	Bethel Free Church - Leeds CIO Fourteenth Avenue Leeds LS12 1LE
Trustees	Michael Donoghue (Chair) Janet Peel (Trustee) Elizabeth Reeve (Trustee) Paul Thomson (Trustee) Giles Reeve (Trustee)
Accountants	Bohorun & Co Ltd T/a Bohoruns 6 Howley Park Business Village Pullan Way Leeds LS27 0BZ
Bankers	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 of 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 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.

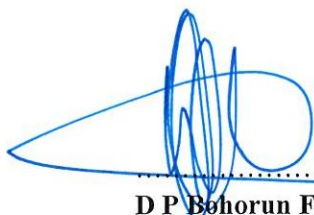
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the Act.

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		
Incoming Resources			
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
Total incoming resources		<u>148,288</u>	<u>148,288</u>
Expenditure on:			
Raising funds - Professional Costs	3	600	600
Charitable activities		7,362	7,362
Governance costs	3	600	600
Total Resources Expended		<u>8,562</u>	<u>8,562</u>
Net incoming Resources Before Transfers		<u>139,726</u>	<u>139,726</u>
Transfer between funds		-	-
Net Surplus for the Period		139,726	139,726
Net movement in Funds		139,726	139,726
Total funds brought forward		-	-
Total Funds Carries Forward	10	<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 £
Fixed Assets		
Tangible Assets	6	127,400
		<u>127,400</u>
Current Assets		
Debtors	7	1,493
Cash at bank and in hand		11,433
		<u>12,926</u>
Creditors: Amounts falling due within one period		
Accruals and Deferred Income	8	600
		<u>600</u>
Net Current Assets		<u>12,326</u>
Total Assets Less Current Liabilities		<u>139,726</u>
Funds		
Restricted income funds		-
Unrestricted income funds	9	139,726
		<u>139,726</u>
Total funds	10	<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: 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 £
Cost:			
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>
Depreciation:			
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>
Net Book Value:	<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.