

CIO number: 1184691

Bethel Free Church

Trustees' report and financial statements

For the Year to 31 December 2021

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Bethel Free church
Legal and administrative information

Year ended: 31 December 2021

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 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 principal 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 cremation service 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.
- 'Sunday 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 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.

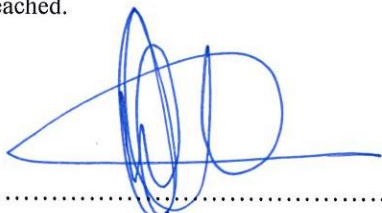
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the Act.

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.



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

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

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