

CIO number: 1184691

Bethel Free Church

Trustees' report and financial statements

For the Year to 31 December 2022

Contents	Page
Legal and administrative information	2
Trustees' report	3 - 6
Independent examiners' report	7 - 8
Statement of financial activities	9
Statement of financial position	10
Notes to the financial statements	11 - 14

Bethel Free church
Legal and administrative information

Year ended: 31 December 2022

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) 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 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;

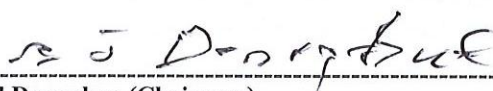
Observe the methods and principles in the Charities SORP;

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.



.....

D P Bohorun FCCA FCMI

Independent examiner

BOHORUNS

6 Howley Park Business Village

Pullan Way

Leeds

LS27 0BZ

14/6/2023

Bethel Free Church

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

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

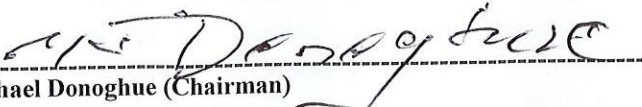
All of the above amounts relate to continuing activities.

Bethel Free Church

**Statement of financial position
As at 31 December 2022**

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

13/6/2023

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	570	660
	<u>954</u>	<u>1,140</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 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 £
Cost:			
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>
Depreciation:			
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>
Net Book Value:	<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	143,628	15,147	(10,653)	4,494	148,122
	<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	126,536	-	21,586	148,122
	<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.

