

Bethel Apostolic Church - Leeds

Charity number 1184993

Annual Report and Financial Statements for the year ended 31 March 2021



West Yorkshire Community Accounting Service

Bethel Apostolic Church - Leeds

Annual Report and Financial Statements for the year ended 31 March 2021

Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Receipts and payments account	6
Statement of assets and liabilities	7
Notes to the accounts	8

Prepared by West Yorkshire Community Accounting Service

Bethel Apostolic Church - Leeds

Trustees' report for the year ended 31 March 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
David Adams	Chairman
Thelma Stanley	Treasurer
Calvin Wade	
Clinton Creighton	
Pastor Victor Stanley	
Brenda Adams	

Charity number

The charity was registered with the Charity Commission for England and Wales, number 1184993, on 21 August 2019.

Principal address

43-45 Victoria Road
Leeds
LS6 1AS

Bankers

Lloyds Bank Plc
2 The Headrow
Leeds
LS1 6PN

Independent examiner

Claire Welling

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) formed on 21 August 2019.

Method of recruitment and appointment of trustees

The trustees of the charity are the Bishop, Overseer, the Senior Elder, Senior Evangelist, Senior Missionary, the Senior Deacon, the Pastor and the Senior Church Usher.

The charity trustees may appoint new or replacement trustees agreed by a resolution.

Objectives and activities

The charity's objects

To advance the Christian Religion in accordance with the Christian Faith, primarily but not exclusively within Leeds and the surrounding area.

Bethel Apostolic Church - Leeds

Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities (continued)

The charity's main activities

Bethel Apostolic Church provides facilities for public worship and meeting the spiritual needs of attendees. The key aim is to provide support and services for the benefit of the Leeds community and the surrounding area. Members of the church and other assemblies benefit from the religious education programme that is provided. All church services are opened to the public. There are no restrictions on membership in terms of ethnic groups.

The other activities of Bethel Apostolic Church include:

- * Enhancing the religious principle in accordance with the Christian principle that God must be exalted
- * Engaging in missionary work, pastoral work and training of men and women to teach the tenets of worship
- * Visiting and comforting the sick and undertake other outreach work within the wider community
- * Organising retreats and social events for the local community.

Due to the covid-19 restrictions it has not been possible to physically visit the sick or work within the community. Nevertheless both Pastor Stanley and Missionary have kept in contact with church members to check up on their general well being as well as their spiritual connection and growth. Similarly Pastor Stanley and other Officers in the church frequently contact those that are ill, via phone, to pray for their healing as well as to encourage them in their spiritual journey.

Church services are held on Sundays, a weekly prayer meeting on Wednesdays and Youth meetings on Fridays. Other events include district/annual anniversary programmes, concerts, fundraising events and social meetings. The details are included below:

Covid – 19 restrictions also eliminated the opportunity to organise our usual social events and outings.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of religion.

Achievements and performance

Weekly Meetings

Sunday School - This has been a source of learning, discussion about specific topics & development of ones' faith.

Sunday Service - Assisted with the spiritual teaching and maintenance of doctrines as well as helped with ones' spiritual development.

Wednesday Prayer Meeting - A source of spiritual strength, spiritual healing & deliverance

Organising retreats and social events for the local community.

Department Meetings

As mentioned above, due to covid-19 restrictions all departmental meetings, such as youth meeting, brother hood meetings and Sisters meetings have been put on hold.

Fund Raising/ Social Events

As mentioned above we were not permitted to host any of the above.

Bethel Apostolic Church - Leeds

Trustees' report (continued) for the year ended 31 March 2021

Financial review

The net receipts for the year was £13,836 on unrestricted funds.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to meet its liabilities as they fall due.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £108,017.

The trustees originally agreed to allocate £20,000 to the reserves, based on historical operational costs of the charity. The main reason being to help manage the risks posed by any unexpected expenditure and unforeseen daily operational costs. Overall, this will provide a level of assurance that the trustees will:

- Act in the interests of the charity
- Protect and safeguard the assets of the charity
- Act with reasonable care and skill

The trustees agreed that the reserve would be reviewed on a regular basis, as an integral part of the management of the financial activities of the charity. The review would consider whether it is reasonable to increase or decrease the level of the reserves.

There is major maintenance work to be completed on the church. The working estimate is between £30k and £40k, taking account of the need for a new kitchen and other essential work. The level of maintenance work required on the church will reduce the reserves to the agreed level.

The plans to use reserves in excess of this are to:

- * Identify and complete any urgent and essential maintenance work
- * Provide support to special needs request from members
- * Provide donations to other charities
- * Provide gifts to members

Signed on behalf of the board of trustees on

Signed: (Trustee)

Name:

Bethel Apostolic Church - Leeds

Independent examiner's report to the trustees of Bethel Apostolic Church - Leeds Charitable Incorporated Organisation ('the CIO')

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2021, which are set out on pages 6 to 8.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. 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 CIO as required by section 130 of the Act; or
- 2 the accounts do not accord with those records.

In carrying out my examination I noted that a trustee was paid for repairs and maintenance services provided to the charity. The Charities Act 2011 section 185 requires that the remuneration must be set out in a written agreement and this was not achieved on this occasion.

The trustees accept that the correct procedures were not followed in ensuring that the decisions were documented. The trustees will ensure full compliance with the Charities Act in any further work to be undertaken by a trustee.

I have no other 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.

Signed: Name: Claire Welling

Date:

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Bethel Apostolic Church - Leeds

Receipts and payments account for the year ended 31 March 2021

	2021	2020
		7 months
	Total	Total
	funds	funds
	£	£
Receipts		
Offerings and donations	33,022	21,762
Fees and charges	5,506	5,708
Transfer from unincorporated charity	-	87,836
Total receipts	38,528	115,306
Payments		
Stationery	84	275
Telephone	304	237
Other administration costs	780	2,287
Catering	194	1,772
Utilities	4,001	2,915
Repair and maintenance	6,941	1,274
Insurance	3,813	2,519
Cleaning	597	123
Vehicle running costs	5,704	4,448
Fuel	82	396
Other travel costs	-	525
Donations to members	582	3,242
Donations to other charities	1,150	500
Accountancy and independent examination	390	390
Material and resources	70	222
Total payments	24,692	21,125
Net receipts	13,836	94,181
Fund balances brought forward	94,181	-
Fund balances carried forward	108,017	94,181

Bethel Apostolic Church - Leeds

Statement of assets and liabilities

as at 31 March 2021

	2021	2020
	Total	Total
	£	£
Cash funds		
Current account	87,949	74,147
Deposit account	20,030	20,024
Cash in hand	38	10
Total cash funds	<u>108,017</u>	<u>94,181</u>

Other monetary assets

Gift Aid claims	£
	<u>2,645</u>

Assets retained for the charity's own use

43-45 Victoria Road, Hyde Park LS6 1AS currently valued at £275,000.

Ford Transit minibus (subject to hire purchase agreement)

Computer

Liabilities

	£
Independent examination	<u>390</u>

Approval of the accounts

The financial statements were approved by the board of trustees on

Signed: (Trustee)

Name:

Bethel Apostolic Church - Leeds

Notes to the accounts continued for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

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

2 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

Other transactions with trustees or related parties			2021	2020
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Calvin Wade	Trustee	Repair & Maintenance	4,225	-
			<u>4,225</u>	<u>-</u>

No trustee received any other remuneration or benefit during this or the previous year.