

Bethel Apostolic Church - Leeds

Charity number 1184993

Annual Report and Financial Statements for the year ended 31 March 2023



Bethel Apostolic Church - Leeds

Annual Report and Financial Statements for the year ended 31 March 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

Bethel Apostolic Church - Leeds

Trustees' report for the year ended 31 March 2023

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 | Dates |
|---|-----------------|---------------------------------|
| David Adams | Chairman | |
| Thelma Stanley | Treasurer | |
| Clinton Creighton | | Resigned 22 December 2022 |
| Pastor Victor Stanley | | |
| Brenda Adams | | |
| Gaynor Weeks-Wade | | Resigned 22 December 2022 |
| Sheila Wilkinson-Caine | | Appointed 25 April 2023 |
| Raymond Campbell | | Appointed 25 April 2023 |
| Charity number | 1184993 | Registered in England and Wales |
| Registered and principal address | Bankers | |
| 43-45 Victoria Road | Lloyds Bank Plc | |
| Leeds | 2 The Headrow | |
| LS6 1AS | Leeds | |
| | LS1 6PN | |

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

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 2023

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 open 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

Women's Department

The above department is up and running. The aims and objectives of this department is for all female brethren to work together in unity to edify, encourage and support each other. All members are encouraged to use their spiritual gifting to fulfil their kingdom purpose.

The women's department has a wellbeing team which strives to meet the needs ... physical/spiritual and social needs of its members.

The women's department also has a planning team which is responsible for organising and coordinating social events.

Brotherhood Department

The above department is currently in operation and currently looking at ways to encourage all of the brothers in church to develop in their faith and in turn use their gifting to build up the kingdom of God.

Community Intervention

Following overall agreement from the trustees at Bethel Apostolic Church- Leeds, the church provides funding, as and when required, to the Bethel CYDC Support Initiative project. Bethel CYDC Support Initiative (BCSI) provides a support network to help with community issues. They consist of a team who set up various programmes and initiatives aimed at assisting individuals and groups who are facing challenges and obstacles.

Bethel Apostolic Church continues to hold weekly evangelical meetings which includes the following:

- Worship Services
- Children & Young People Sunday School
- Bible Study
- Prayer Meeting

Bethel Apostolic Church has recently hosted a Local District Evangelical Meeting – namely Brotherhood Day – whereby members from the local district joined together in worship.

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.

Bethel Apostolic Church - Leeds

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance

Weekly Meetings

As a result of the above much has been achieved spiritually/emotionally, as detailed below:

- Sunday Service – During the process of worshipping, members/visitors become closely connected to God. Similarly due to the teachings of sound doctrines they develop biblical knowledge as well as become deeper in their faith. Also, due to participating in services members have had the opportunity to use their spiritual giftings, which in turn has built up one's self esteem as well as enhanced one's spiritual growth.
- Bible Studies – This has been a source of learning, discussion about specific topics & development of ones' faith.
- Sunday School – Due to biblical teachings the children and young people have an awareness of biblical principals/precepts. This has afforded them the opportunity to grow spiritually as well as empowered them to develop good morals.
- Wednesday Prayer Meeting – During the process of individual and corporate prayer, members who attend prayer meeting have gained spiritual strength, spiritual healing & deliverance

Hospitality/Catering

Bethel Apostolic Church, Leeds has an in-house team which provides meals at functions held at the church. This includes catering for Local District meetings as well as for our fellowship day which currently occurs on a quarterly basis. The above team have also introduced an outreach team which aims at providing for the needs of disadvantaged people. Members of the church, therefore, are encouraged to contribute items of food which will in turn be handed out to those in need.

Financial review

The net receipts for the year were £9,589, all relating to unrestricted funds.

Reserves policy

The charity's free reserves, at the year end, were £111,377.

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.

The trustees subsequently agreed to increase the reserves to £40,000 and this is reviewed annually. A key factor is the level and cost of maintenance still required. The level of maintenance was reviewed by the trustees during the year. To keep the reserves at the agreed level, the trustees will:

- 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

The trustees recognise the actual level of reserves exceeds the target level of reserves as at 31 March 2023 but are aware that these will reduce given planned additional repairs and maintenance works to the church building in 2023/2024.

Approved by the board of trustees on 19/10/2023

Thelma Stanley (Trustee)

Bethel Apostolic Church - Leeds

Independent examiner's report to the trustees of Bethel Apostolic Church - Leeds

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2023, which are set out on pages 6 to 9.

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 charity as required by section 130 of the Charities Act;
- 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.

Rhys North ACA

23/10/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Bethel Apostolic Church - Leeds
Receipts and payments account
for the year ended 31 March 2023

| | Notes | 2023 Total funds £ | 2022 Total funds £ |
|---|-------|-----------------------------|-----------------------------|
| Receipts | | | |
| Offerings and donations | (2) | 50,227 | 42,734 |
| Rental income | | 7,897 | 7,146 |
| Loan repayments | | 300 | 970 |
| Bank interest | | 38 | 2 |
| Total receipts | | 58,462 | 50,852 |
| Payments | | | |
| Donations and financial support for members | | 2,732 | 9,761 |
| Donations to other charities | | 2,490 | 1,236 |
| Loans to members | | 1,200 | 969 |
| Insurance | | 3,589 | 4,191 |
| Vehicle running costs | | 1,625 | 2,840 |
| Utilities | | 6,188 | 3,760 |
| Stationery | | 395 | 471 |
| Telephone | | 412 | 331 |
| Other administration costs | | 1,199 | 591 |
| Fuel | | 1,504 | 218 |
| Repairs and maintenance | | 22,786 | 29,482 |
| Cleaning | | 815 | 389 |
| Catering | | 1,882 | 452 |
| Professional fees | | 898 | 330 |
| Accountancy and independent examination | | 390 | 390 |
| Material and resources | | 768 | 482 |
| Instruments | | - | 1,188 |
| Total payments | | 48,873 | 57,081 |
| Net receipts / (payments) | | 9,589 | (6,229) |
| Fund balances brought forward | | 101,788 | 108,017 |
| Fund balances carried forward | | 111,377 | 101,788 |

Bethel Apostolic Church - Leeds
Statement of assets and liabilities
as at 31 March 2023

| | 2023 | 2023 | 2023 | 2022 |
|-------------------------|----------------|------------|----------------|----------------|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| Cash funds | | | | |
| Cash at bank | 111,348 | - | 111,348 | 101,757 |
| Cash in hand | 29 | - | 29 | 31 |
| Total cash funds | <u>111,377</u> | <u>-</u> | <u>111,377</u> | <u>101,788</u> |

Debtors and prepayments

| | 2023 |
|--------------------------|--------------|
| | £ |
| Gift Aid | 5,400 |
| Outstanding Member Loans | <u>900</u> |
| | <u>6,300</u> |

Assets retained for the charity's own use

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

Ford Transit minibus

Computer

Digital Stage Piano

Liabilities

| | 2023 |
|-------------------------|------------|
| | £ |
| Independent Examination | <u>410</u> |
| | <u>410</u> |

The financial statements were approved by the board of trustees on 19/10/2023

Thelma Stanley (Trustee)

Bethel Apostolic Church - Leeds

Notes to the accounts

for the year ended 31 March 2023

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.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

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.

Notes to the accounts continued for the year ended 31 March 2023

2 Grants and donations

| | 2023 | 2022 |
|---------------------------------|---------------|---------------|
| | Total | Total |
| | funds | funds |
| | £ | £ |
| General donations and offerings | 30,138 | 28,214 |
| Bethel United Manchester | 288 | 2,325 |
| Bethel United Sheffield | - | 1,350 |
| Donations from trustees | 12,230 | 7,589 |
| Gift aid claims | 7,571 | 3,256 |
| | <u>50,227</u> | <u>42,734</u> |

3 Related party transactions

Trustee expenses

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

Donations from trustees

During the year 5 trustees made unrestricted donations to the charity totalling £12,230 (2022: 5 trustees and £7,589).

Trustee remuneration and benefits

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