

Bethel Apostolic Church - Leeds

Charity number 1184993

Annual Report and Financial Statements for the year ended 31 March 2025



Bethel Apostolic Church - Leeds

Annual Report and Financial Statements for the year ended 31 March 2025

Contents	Page
Trustees' report	2 to 5
Examiner's report	6
Receipts and payments account	7
Statement of assets and liabilities	8
Notes to the accounts	9 to 10

Prepared by West Yorkshire Community Accountancy Service CIO

Bethel Apostolic Church - Leeds

Trustees' report for the year ended 31 March 2025

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	
Pastor Victor Stanley		Deceased 1 May 2025
Brenda Adams		
Sheila Wilkinson-Caine		
Raymond Campbell		
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.

Bethel Apostolic Church - Leeds

Trustees' report (continued) for the year ended 31 March 2025

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.

The charity's main activities

Bethel Apostolic Church continues to provide facilities for public worship and meeting the spiritual needs of all members/visitors. The aim and objectives of the church 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 teachings, worship and spirit led services which are held on a weekly basis. All church services are open to the public. There are no restrictions on membership in terms of ethnic groups or ages.

The other activities of Bethel Apostolic Church include:

- Enhancing the religious principle in accordance with the Christian principle that God must be exalted – via praise/worship.
- Engaging in missionary work, pastoral work and the training of men and women to teach the tenets of worship.
- Visiting and comforting the sick, people who have emotional needs and undertaking other outreach work within the wider community.
- Providing for those who have financial needs – e.g.: via contributions of food and other essential items for those who are facing financial hardship.

Women's Department

The above department is up and running. The aims and objectives of this department are 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 ministry in the Kingdom.

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

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

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 2025

Achievements and performance

Sunday Service

During the course of worship, both members and visitors become closely connected to God. Similarly, due to Biblical teaching members gain a sound knowledge and understanding of the biblical scriptures and principles and doctrines and in turn, their faith has developed. Also, due to participating in services, members have the opportunity of using their spiritual giftings which has, in turn, developed their self esteem as well as enhancing their spiritual growth.

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.

Brotherhood Department

In May 2024 the men in the church, known as the brotherhood department, organised a sponsored walk. All members of the church, including the ladies and young people, were given the opportunity to join the brotherhood department in the sponsored walk. The sponsored walk was a successful event. A donation was made to BHI (Black Health Initiative) from the monies raised, for the purpose of prostate cancer.

Financial review

The net receipts for the year were £12,154, including net receipts of £12,704 on unrestricted funds and net payments of £550 on restricted funds.

Bethel Apostolic Church - Leeds

Trustees' report (continued) for the year ended 31 March 2025

Reserves policy

The charity's free reserves, at the year end were £119,459.

The trustees agreed that the reserves 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.

Taking account of the historical operational and ongoing maintenance costs of the charity, the trustees agreed on 31 October 2023 to increase the reserves to £60,000. This is based on two levels; £40,000 for recurrent annual costs and £20,000 as a contingency for unexpected costs. The main reason being to help manage the risks posed by any unexpected expenditure and unforeseen daily operational costs because of the age of the building. 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 plan to use the excess reserves include:

- Completing all outstanding essential maintenance work identified and listed
- Providing support to special needs requests from members
- Providing donations to other charities
- Providing gifts to members

In particular the trustees recognise that future costs associated with the repair and maintenance of the church building will require funds in excess of the available reserves. Given this they intend to develop a plan that sets out how the costs of such works can be addressed.

Approved by the board of trustees on

Signed: (Trustee)

Name:

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 2025, which are set out on pages 7 to 10.

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.

Signed: Name: Rhys North ACA

Date:

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 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Receipts					
Offerings and donations	(2)	41,930	800	42,730	46,084
Rental income		11,764	-	11,764	7,609
Loan repayments		610	-	610	500
Bank interest		226	-	226	214
Fundraising income		2,927	-	2,927	-
Annual conference contributions		-	-	-	3,010
Total receipts		57,457	800	58,257	57,417
Payments					
Donations and financial support for members		1,118	700	1,818	2,088
Pastor's stipend		1,300	-	1,300	970
Speaker fees		240	-	240	50
Donations to other charities		1,800	-	1,800	900
Loans to members		4,573	-	4,573	-
Insurance		4,320	-	4,320	4,095
Vehicle running costs		4,309	-	4,309	5,275
Utilities		9,846	-	9,846	13,010
Stationery		17	-	17	63
Telephone		532	-	532	481
Other administration costs		1,061	-	1,061	1,309
Fuel		499	-	499	1,050
Repairs and maintenance		12,039	-	12,039	24,952
Cleaning		640	-	640	880
Catering		588	265	853	1,363
Professional fees		1,025	-	1,025	330
Independent examination		792	-	792	410
Material and resources		404	35	439	1,033
Annual conference		-	-	-	3,030
Total payments		45,103	1,000	46,103	61,289
Net receipts / (payments)		12,354	(200)	12,154	(3,872)
Fund balances brought forward		106,755	750	107,505	111,377
Fund balances carried forward	(3)	119,459	200	119,659	107,505

Bethel Apostolic Church - Leeds
Statement of assets and liabilities
as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank	119,458	200	119,658	107,391
Cash in hand	1	-	1	114
Total cash funds	<u>119,459</u>	<u>200</u>	<u>119,659</u>	<u>107,505</u>

Debtors

	2025
	£
Prepayments - Van insurance	731
Other debtors - Loans to members	4,363
Other debtors - Gift Aid Estimate	<u>4,630</u>
	<u>9,724</u>

Assets retained for the charity's own use

Church Building and Church House 43-45 Victoria Road, Hyde Park LS6 1AS
Ford Transit minibus
Computer
Digital Stage Piano

Liabilities

	2025
	£
Accruals - independent examination fee	<u>888</u>
	<u>888</u>

The financial statements were approved by the board of trustees on

Signed: (Trustee)

Name:

Bethel Apostolic Church - Leeds

Notes to the accounts

for the year ended 31 March 2025

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.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Bethel Apostolic Church - Leeds
Notes to the accounts continued
for the year ended 31 March 2025

2 Grants and donations	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
General donations and offerings	35,332	-	35,332	38,019
Gift aid	6,598	-	6,598	6,927
Leeds Christian Community	-	500	500	750
Bethel United	-	300	300	388
	<u>41,930</u>	<u>800</u>	<u>42,730</u>	<u>46,084</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Leeds Christian Community	750	500	700	(350)	200
Bethel United	-	300	300	-	-
	<u>750</u>	<u>800</u>	<u>1,000</u>	<u>(350)</u>	<u>200</u>

Fund name

Leeds Christian Community

Purpose of restriction

To provide support to individuals in need towards household costs. The transfer relates to payments in previous years that had been allocated to unrestricted funds.

Bethel United

Towards catering costs for a district event.

4 Related party transactions

Donations from trustees and related parties

The total aggregate value of unconditional donations to the charity from the trustees or related parties was £9,732 (2024: £11,030).

Trustee expenses

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

Trustee remuneration and benefits

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