

Charity number: 1187622

Bethel Apostolic Church-Mission Hall Bilston CIO

**Trustees Report and Unaudited Financial Statements
For the year ended**

31 March 2023

Bethel Apostolic Church-Mission Hall Bilston CIO
Trustees Report and Accounts
For the year ended 31 March 2023

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Reference and administrative information

Charity number: **1187622**

Trustees

Evangelist Doris Dawes (Chair)
Missionary Joan Samuels(Trustee)
Eliza Nembhard(Trustee)
Olga Ferguson(trustee)

Principal address:

Mission Hall Church
Chapel Street
Bilston
WV14 OPA

Bankers

Lloyds Bank
Bilston

Independent Examiners

Modest & Co Financial Services Ltd
189 Greenhill Avenue
Sheffield
S8 7TJ

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Trustees Report and Accounts
For the year ended 31 March 2023

Trustees Report

The Trustees present their report and financial statement for the year ending 31st March 2023. The trustees have adopted the provision of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Introduction

Bethel Apostolic Church-Mission Hall Bilston presents its report as a charitable incorporated Organisation CIO.

The church became charitable incorporated Organisation (CIO) in 28 January 2020 to take forward the work of the unincorporated association. This decision was driven primarily by the desire to take advantage of the separate legal personality and limited legal liability for Trustees.

Bethel Apostolic Church-Mission Hall Bilston was a Branch member of Bethel United Church of Jesus Christ (Apostolic) UK up to and until 28 January 2020.

Bethel Apostolic Church-Mission Hall Bilston CIO is currently an Independent, autonomous Church. It shall fellowship with Bethel United Church of Jesus Christ U.K and other sister churches within the Bethel Fellowship of Churches which pursues similar aims and signposts local beneficiaries to our services.

Aims and purposes

Bethel Apostolic Church-Mission Hall Bilston has the responsibility of promoting the Oneness Apostolic Faith, primarily but not exclusively within Bilston and the surrounding area, evangelism, social and community.

Bethel Apostolic Church-Mission Hall Bilston services and worship are through scriptures, prayer, singing and music.

Objectives and Activities

Bethel Apostolic Church-Mission Hall Bilston is committed to ensuring that as many people as possible come to worship at the church and to become part of the community of Wolverhampton.

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Trustees Report (continued)

Achievements and Performance

Weekly Meetings

Sunday 11.00 – 14.00 - Sunday school and devotional service. Since reopening following lockdown there has been no Sunday evening service. And this remains the same.

The members access zoom and YouTube church services of other member churches. The access information is shared via the church WhatsApp group.

Wednesdays 11.00 - 13.00 Prayer fasting and teaching.

This is also accessed by members of other member church. Once per month during the national week of consecration we would join in with the online prayer.

The auxiliary of each department is responsible for planning and coordinating the devotional service each Sunday.

- 1st and 5th Sunday is the responsibility of the evangelist who is not a member of the women's team, or any other member is selected in advance to lead the service. These services can be varied in their presentation, praise and worship, testimonies.
- We focus on national event such as Black History month Mothering or fathering Sunday and Memorial Day.
- On every 2nd Sunday - The Women's Department operates a rotation to organise and moderate the morning service this is used an opportunity to do training. The women's president will also be the speaker for that morning.
- The church host prayer and business meeting, for the other district churches.
- 3rd Sunday -The Brotherhood – There are not many brothers, so the responsibility is shared among them.
- The brothers support the women's with their activity.
- 4th Sunday Youth Department – there are not many young adults or children, however all the members get involved in the service to encourage the youth and young adults. The youth would be the focus with their contributions.

Wednesdays 11.00- 13.00 Fasting, prayer and bible teachings, this involves different levels of teaching relating to the scriptures. This is usually accessed by members from other churches as well as none members, however since reopening following the pandemic the uptake has not been as before.

Friday 19.00-21.00 Fridays are used for members and officers meetings, and social events. There are 2 annual programs where other churches within the district are invited to share fellowship with us.

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Trustees Report (continued)

Departmental Meetings

The women's auxiliary has the responsibility of the care and hospitality ministry to those who are sick, bereaved, or unable to come out to church for whatever reason. They are assisted with shopping, or when attending hospital appointments.

Knitting of hats for the homeless. Collecting and delivering food to shelters.

After Sunday service refreshment is served and is used as an opportunity to interact with the visitor. And also, for members to socialise.

Other Activities

During the year there were also:

- **Baptism** there were two baptisms, this was done at one of the member church as we are still having ongoing issues with our pool.
- 2-Right Hand of Fellowship
- Baby Blessings-1
- Funeral Services- 1
- Outreach Meetings - 2

Social and Community Events There has been no community event over the past year.

Annual Programmes/Conferences/Concerts/Special Events

The members participate in the monthly prayer meeting facilitated by the three auxiliaries, some of these are done via zoom while others are held in the church building. We have not organised any conference but take part or support by our attendance in those to the other district churches.

National Meetings There are 4 national meeting for the year when the church closes and all members are encouraged to attend these meetings are also 4 District meetings where all the churches within the district are encouraged to attend and also to volunteer and participate in the planning and delivery of the service.

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Trustees Report (continued)

Statement of Trustees' responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles of the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable accounting standards 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 do so.

The trustees are responsible for keeping sufficient accounting records that 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Structure, Governance and Management

The Church is governed by an Approved Governing Document. Members of the Church are accepted in accordance with the Constitution which requires them to be or to have been publicly baptised on the profession of faith in Jesus Christ and following a mode of baptism as per Acts 2v38.

Trustee meeting takes place throughout the year and has responsibility for the overall policy of the church. In accordance with the Constitution, the trustees, who together with the Pastor, Church Secretary and Treasurer, are responsible for the day to day running of the church's work, and the financial and legal aspects of the charity. All trustees are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objective.

Relevant matters may be submitted to the General Congregational Church meeting by the Trustees for guidance or may be raised by members' in General Congregational Church meeting for further consideration by the Trustees. The Constitution permits decisions to be made at a General Congregational Church meeting by a simple majority; Bethel Apostolic Church- Mission Hall Bilston seeks to work by consensus wherever possible.

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Trustees Report (continued)

Public Benefit

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided By:-

- Providing regular public worship open to all
- Providing sacred space for personal prayer and contemplation
- Conducting pastoral work including visiting the sick and the bereaved
- Teaching Christianity through sermons and Bible studies.
- Promoting the whole mission of the church through activities for senior citizens, parents and toddlers and other special needs groups

Financial Review

The Church continues to raise the funds which it needs to carry on its activities from within its own membership and congregation.

The Church is dependents on its membership working as volunteers in all aspects of the church's life, a number of these activities and initiatives operate with minimal impact on the church's finances, but nevertheless contribute substantially to the achievement of the church's overall charitable objectives.

Total receipts on ordinary unrestricted funds were £22,480(2022: £14,954) and are detailed in the financial statements.

£14,206 (2022: £7,881) was spent to provide the Christian ministry.

The net result for the year was a surplus of £8,274 (2021: £7,073) and adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward at 31 March 2023 for unrestricted funds totalled £208,439 (2021: £200,165).

Reserve Policy

It is Bethel Apostolic Church-Mission Hall Bilston policy to maintain reserve in two forms. Property from which it operates from, and liquid funds. These are for use in future projects supporting the charity's objectives.

Risk Management

The trustees have examined the major risks which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

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Trustees Report (continued)

Plans for the future

- Continue to developing the services offered

Approved by the board Trustees and signed on its behalf by:

J Samuels 13/04/24

Missionary Joan Samuels-Trustee

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Independent examiner's report to Bethel Apostolic Church-Mission Hall Bilston

I report on the accounts of the charity for the Period from 1 March 2022 to 31 March 2023 which are set out on pages 10 to 15.

Respective responsibilities of the Committee and the examiner

The trustees are responsible for the preparation of accounts. The trustees consider that an audit is not required for this year section 144(2) of the charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 act; and
- State whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 145 of the 2011 Act; and
- to prepare financial statements,, which accord with the accounting records and comply with the requirements of the 2011 Act and with the principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donovan St H Modest 13/02/24

Donovan St H Modest ACG
Modest & Co Financial Services Ltd
189 Greenhill Avenue ,Sheffield, S8 7TJ

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Statement of Financial Activities

	Notes	Unrestricted Fund	Total Funds	Total Funds
		2023	2023	2022
		£	£	£
INCOMING RESOURCES				
Donation and Legacies				
Donation and Offerings	2	16,681	16,681	14,954
Other income	3	5,799	5,799	-
TOTAL INCOMING RESOURCES		22,480	22,480	14,954
RESOURCES EXPENDED				
Expenditure on charitable activities	4	3,251	3,251	1,166
Administrative Expenses	5	10,955	10,955	6,715
TOTAL RESOURCES EXPENDED		14,206	14,206	7,881
NET INCOMING RESOURCES		8,274	8,274	7,073
RECONCILIATION OF FUNDS				
Funds brought forward		200,165	200,165	193,092
TOTAL FUNDS CARRIED FORWARD		208,439	208,739	200,165

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Balance Sheet as at 31 March 2023

		2023		2022
	Notes	£	£	£
Fixed Assets				
Freehold property/ Building Improvements	7		180,000	180,000
Fixtures& Fittings/Furniture/ Office Equipment	7		-	470
Printing/Catering/Technical Equipment/Heating Equipment			7,392	3,250
Computer Hardware	7		-	520
Total Fixed Assets			187,392	184,240
Current Assets				
Cash at Bank and in hand		21,467		16,325
Other Assets				
Total Current Assets		21,467		
Liabilities				
Creditors falling due within one year	8	(420)		(400)
Net Current assets			21,047	15,925
Total Assets less Current Liabilities			208,439	200,165
Creditors: falling due after more than 1year				
Total Net assets			208,439	200,165
Funds of the charity				
Unrestricted Funds			208,439	200,165
Total Funds			208,439	200,165

The notes on pages 12 to 15 form part of these financial statements

Approved by the board Trustees and signed on its behalf by:

Joan Samuels 13/02/24

Missionary Joan Samuels-Trustee

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Notes to the financial statements for Period from 1 April 2022 to 31 March 2023

1 Accounting Policies

a) Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention

b) Income and Expenditure

All income and expenditure is accounted for on an accrual basis.

c) Fund Accounting

The unrestricted funds are available for use at the discretion of the Management Committee in furtherance of the general objectives of the Charity.

There are no restricted funds held by the Charity

d) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation.
Fixed assets are capitalised in the accounts where their initial cost is a value of £200 and greater, items lower than this amount are expended through the Statement of Financial Activities.

Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold Property	not provided
Fixtures & Fittings & Office Equipment	20% straight line
Printing & Catering Equipment	10% straight line
Technical Equipment/Infrastructure/Heating System	10% straight line
Computer & Laptops	20% straight line
Motor Vehicles	25 % Reducing balance

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Notes to the financial statements for Period from 1 April 2022 to 31 March 2023

2 Donation and Legacies

	31 March 2023		31 March 2022
	Unrestricted Funds	Total Fund	Total Fund
	£	£	£
Donations & Offering	16,681	16,681	15,196
Other Income	5,799	5,799	-
Total	22,480	22,480	15,196

3 Other Income

	31 March 2023		31 March 2022
	Unrestricted Funds	Total Fund	Total Fund
	£	£	£
Other Income	5,799	5,799	-
Total	5,799	5,799	-

4. Charitable Activities cost

	31 March 2023	31 March 2023	31 March 2022
	Unrestricted Funds	Total Funds	Total Funds
	£	£	£
Mission & Ministry Cost	2,421	2,421	1,166
Outreach and Evangelism			
Ecclesiastical Support Cost [Contribution towards the responsibilities of the National Church]	830		-
Trustee Remuneration & Expenses	-	-	-
Total	3,251	3,251	1,166

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Notes to the financial statements for Period from 1 April 2022 to 31 March 2023

5 Administrative Expenses

	31 March 2023	31 March 2022
		£
Administration expenses	92	-
Communication expenses	-	-
Depreciation on tangible assets: Owned by the Charity	1,952	1,434
Management Consultancy fees	-	-
Insurance	780	723
Utilities	1,776	2,636
Independent Examination	420	400
Marketing & Advertising	-	-
Training/Short Courses/Conferences	-	-
Transportation & Travel	-	-
Property Expenses	2,916	905
Health/ Safety/Security Cost	1,571	-
Supplies & Services	1,361	617
Equipment / Electricals Purchase/ Repairs & Maintenance	87	-
Miscellaneous Expenses	-	-
Total resources expended	10,955	7,715

6. Trustees Remuneration and Benefits

In the year to the 31 March 2023(2022-£0), no remuneration was paid to any trustees.

Trustees' expenses

There was no trustee's expenses paid for the year ended 31 March 2023(2022-£0).

A travel and subsistence policy is available for trustees. The policy has been developed with due heed to the Charity Commission guidance. Travel and subsistence costs are refunded to trustees on submission a claim with supporting receipts and payment is subject to compliance with the policy. The policy will be reviewed annually to ensure these remains appropriate.

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7 Tangible Fixed Assets

	Freehold Property/Building Improvements	Fixtures, fittings & Office Equipment	Printing/Catering /Technical/ Infrastructure/ Heating System	Computer Hardware	Total
	£	£	£	£	£
Cost					
1 April 2022	180,000	2,340	4,520	2,600	189,460
Additions			5,104		5,104
Surplus on revaluation					
Disposal					
At 31 March 2023	180,000	2,340	9,624	2,600	194,564
Depreciation					
At 1 April 2022	-	1,870	1,270	2,080	5,220
Charge for the year		470	962	520	1,952
On disposals		-		-	-
At 31 March 2023	-	2,340	2,232	2,600	7,172
Net book value					
At 31 March 2023	180,000	-	7,392	-	187,392
At 31 March 2022	180,000	470	3,250	520	184,240

8. Creditors

	31 March 2023	31 March 2022
		£
Creditors: amounts falling due within one year(Accountants Invoice)	420	400
Total	420	400

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	31 March 2023	31 March 2022
	£	£
INCOME AND ENDOWMENTS		
Donation and Legacies		15,196
Donation and offering	16,681	-
Others	5,799	-
Sub-Total	22,480	15,196
Total Incoming resources		
EXPENDITURE		
Charitable Activities		
Mission & Ministry Cost	2,421	1,166
Outreach and Evangelism	-	-
Ecclesiastical Support Cost [Contribution towards the responsibilities of the National Church]	830	-
Trustee Remuneration & Expenses	-	-
Sub-Total Charitable Activities	3,251	1,166
Administration Expenses		
Administration expenses	92	-
Communication expenses	-	-
Depreciation on tangible assets: Owned by the Charity	1,952	1,434
Management Consultancy fees	-	-
Insurance	780	723
Utilities		2,636
Professional Fees	1,776	
Marketing & Advertising	-	-
Training/Short Courses/Conferences	-	-
Transportation & Travel	-	-
Property Expenses	2,916	905
Health/ Safety/Security Cost	1,571	-
Supplies & Services	1,361	617
Equipment / Electricals Purchase/ Repairs & Maintenance	87	-
Miscellaneous Expenses	-	-
Sub-Total Administration expenses	10,535	6,315
Support Cost		
Governance costs		
Accountancy & Legal fees	420	400
DBS	-	-
Sub-Total Support Cost	420	400
Total resources expended	14,206	7,881
Net Income	8,274	7,315

This page does not form part of the statutory financial statements.