

BETHEL BATH INTERNATIONAL MINISTRIES
a Charitable Incorporated Organisation

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS**

**FOR THE YEAR END
31 March 2023**

CONTENTS

FOR THE YEAR ENDED 31 March 2023

TRUSTEES' REPORT 3

INDEPENDENT EXAMINER'S REPORT..... 4

RECEIPT AND PAYMENT..... 6

STATEMENT OF ASSETS AND LIABILITIES 8

NOTES TO THE FINANCIAL STATEMENTS 9

IPC BETHEL PENTECOSTAL CHURCH BATH

TRUSTEES' REPORT FOR 2022/23

MANAGEMENT, STRUCTURE, & GOVERNANCE

MANAGEMENT

Management is a business function that provides leadership support to organisations, resources to realise strategic goals and objectives. While churches are not precisely business organisations tied with specific management practise as requirement including other complex legal requirement such as filing returns and payment of taxes.

They engage in activities that require adequate planning and execution if they are to be successful and impact to the church's growth, development and governance.

STRUCTURE

At the top there is the Pastor, they are the head of the church and are responsible for teaching the word of God. Next there are the elders, the congregation elects these men to oversee their spiritual needs of a particular local body.

The committee elected by the congregation help with the day-to-day operations of the church.

GOVERNANCE

Governance means that the organisation of the church must reflect the identity of the church and must facilitate a situation where the way in which the church participates in God's mission, brings life to all creation.

A church is in the eyes of the law a voluntary, un-incorporated association of people who make the congregation. A church is autonomous body which is self-governed with no outside authority having jurisdiction over them, except that granted by its membership.

Decisions are made and reviewed by either a single Minister, a small group of Pastors or a large group of church members (Committee).

OBJECTIVES & ACTIVITIES

OBJECTIVES

- Proclaiming the gospel by word and deed
- Mobilise for missions, recruit, train, send and care for workers in the fellowship.
- To gain souls for the kingdom of God
- To help and support the local community
- To have a congregation for fellow believers to come and worship God.

ACTIVITIES

- **SUNDAY SCHOOL** – Every Sunday morning we begin our activities with a word of prayer and then children are divided into different classes according to their ages.
- **YOUTH MEETING** – Once every month after the morning worship service, we have a youth meeting. Specifically designed to motivate and encourage young people to showcase their talents and increase their knowledge in the bible.
- **LADIES MEETING** – The ladies of our church gather once a week in different homes or virtually to pray and encourage each other.
- **EVANGELISM** – Once a week all the members of the church gather to distribute tracts/leaflets which contain scriptures from the bible.
- **INTERCESSORY PRAYER** - Every first week of each month, we have an intercessory prayer.
- **COTTAGE MEETING** – Held every Wednesday, at home or virtually.

ACHIEVEMENTS & PERFORMANCE

- Throughout the Past year, God has helped us to support many Pastors and churches across India, this includes both Financial and spiritual support.
- Our church has grown substantially over the period of 2022, with many new families and members joining our church.
- God has enabled us to grow and expand our ministries from Bath to Salisbury, Wiltshire.

FUTURE DEVELOPMENT

Our Mission is to revitalise the church, so it becomes the centre of the community as it once was and how God intended it to be.

There are four steps to our process; PREPARE, GROW, EXPAND and SUSTAIN.

We have a set target of at least gaining 10 spirits for his Kingdom and for them to have water baptism by the end of 2023.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

We report on the accounts of the charity for the year ended 31st March 2023.

Respective responsibilities of Trustees and Examiner:

The charity's trustees are responsible for the preparation of the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed. It is our responsibility to examine the accounts (under section 43(3)(a) of the 1993 Act), to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act), and to state whether particular matters have come to our attention.

Basis of independent examiner's report:

Our 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 charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeking explanations from the 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 statements below.

Independent examiner's statement:

In connection with our examination, no matter has come to our attention:
which gives us reasonable cause to believe that, in any material aspect, the requirements to keep accounting records in accordance with section 41 of the 1993 Act; and to prepare accounts which record with the accounting records and to comply with the accounting records of the 1993 Act have not been met; or to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jaison Varghese Zachariah
Vectra Management Consultancy
Date: 14/06/2024

BETHEL BATH INTERNATIONAL MINISTRIES**RECEIPT AND PAYMENT**

FOR THE YEAR ENDED 31 March 2023

Categories	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
Receipts					
Donation and gifts	7,602.50	-	-	7,602.50	-
Offering	14,777.32	-	-	14,777.32	-
Other	967.00	-	-	967.00	-
Tithe	15,360.00	-	-	15,360.00	-
Subtotal(Gross income for AR)	38,706.82	-	-	38,706.82	-
Total receipts	38,706.82	-	-	38,706.82	-
Payments					
Depreciation Charge for the Year - Plant & Machinery	11.35	-	-	11.35	-
Depreciation Charge for the Year - Computer Equipment	15.52	-	-	15.52	-
Bank charges	74.80	-	-	74.80	-
Charity management & administration	149.42	-	-	149.42	-
Charity running cost	6,313.42	-	-	6,313.42	-
Cost of services	910.00	-	-	910.00	-
Donations	11,740.00	-	-	11,740.00	-
Printing and stationery	350.00	-	-	350.00	-
Rent	2,859.00	-	-	2,859.00	-
Refreshments	1,131.69	-	-	1,131.69	-
Software & IT	173.88	-	-	173.88	-
Events	3,213.54	-	-	3,213.54	-
Sub total	26,942.62	-	-	26,942.62	-

BETHEL BATH INTERNATIONAL MINISTRIES

RECEIPT AND PAYMENT

FOR THE YEAR ENDED 31 March 2023

Asset and investment purchases					
Plant & Machinery - Additions - Cost	550.00	-	-	550.00	-
Computer Equipment - Additions - Cost	340.32	-	-	340.32	-
Sub total	890.32	-	-	890.32	-
Total Payments	27,832.94	-	-	27,832.94	-
Net of receipts/(payments)	10,873.88	-	-	10,873.88	-
Cash funds this year end	10,873.88	-	-	10,873.88	-

BETHEL BATH INTERNATIONAL MINISTRIES**STATEMENT OF ASSETS AND LIABILITIES**

FOR THE YEAR ENDED 31 March 2023

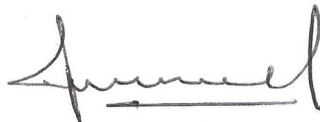
Categories	Details	Unrestricted funds	Restricted income funds	Endowment funds
Cash funds				
	Bethel Pentecostal Church Bath	19,834.02	-	-
	Total Cash Funds	19,834.02	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
Assets retained for the charity's own use				
	Plant & Machinery - Additions - Cost	Unrestricted Funds	550.00	
	Computer Equipment - Additions - Cost	Unrestricted Funds	340.32	

The financial statements were approved by the Board on 14- June -2024 and signed on its behalf by:


Digol Louis

Chairperson


Renownd Ebenezer

Trustee



Rony Mathew Kavumkal

Trustee

1 Accounting Policies

1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities, and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2023

1.5 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

1.6 Tangible fixed assets

Tangible fixed assets, such as computer, mic and projector, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Rate (%)	Year	Method
Computer	25	2022	Straight line
Mic and Projector	20	2022	Straight line

2 Income from Donations and Legacies

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Donation and gifts	7,602.50	-	-	7,602.50	-
Offering	14,777.32	-	-	14,777.32	-
Other	967.00	-	-	967.00	-
Tithe	15,360.00	-	-	15,360.00	-
	38,706.82	-	-	38,706.82	-

Expenditure on Charitable Activities

	Total funds 2023	Total funds 2022
Analysis	£	£
Bank charges	74.80	-
Charity management & administration	149.42	-
Charity running cost	6,313.42	-
Cost of services	910.00	-
Donations	11,740.00	-
Printing and stationery	350.00	-
Events	3,213.54	-
Support Costs	2,859.00	-
	25,610.18	-

4 Support Costs

	Total funds 2023	Total funds 2022
Analysis	£	£
Governance Costs		
Rent	2,859.00	-
	2,859.00	-

5 Other Expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Depreciation Charge for the Year – P & M	11.35	-	-	11.35	-
Depreciation Charge for the Year - Computer Equipment	15.52	-	-	15.52	-
Refreshments	1,131.69	-	-	1,131.69	-
Software & IT	173.88	-	-	173.88	-
	1,332.44	-	-	1,332.44	-

6 Tangible Fixed Assets

6.1 Cost or valuation

	Plant & Machinery	Computer Equipment
	£	£
At 01 April 2022	-	-
Additions	550.00	340.32
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 March 2023	550.00	340.32

6.2 Amortisation and impairments

	Plant & Machinery	Computer Equipment
	£	£
At 01 April 2022	-	-
Additions	11.35	15.52
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 March 2023	11.35	15.52

6.3 Net book value

	Plant & Machinery	Computer Equipment
	£	£
At 01 April 2022	-	-
At 31 March 2023	538.65	324.80

7 Cash at bank and in hand

	Total funds 2023	Total funds 2022
	£	£
Bethel Pentecostal Church Bath	19,834.02	-
	19,834.02	-

8 Charity funds

8.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
General Fund	-	38,706.82	(26,942.62)	-	-	11,764.20
Total	-	38,706.82	(26,942.62)	-	-	11,764.20

8.2 Transfers between funds

This Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-