

BETHEL BATH INTERNATIONAL MINISTRIES
a Charitable Incorporated Organisation

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS**

**FOR THE YEAR END
31 MARCH 2025**

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IPC BETHEL PENTECOSTAL CHURCH BATH

OFFICAL REPORT FOR 2024/25

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

1. REFERENCE AND ADMINISTRATIVE DETAILS

Principal Address : Church Office: 93 Mountain wood, Bathford, BA17SA
Meeting Address: Hillside Hall, Hillside Road, BA2 3NX

Trustees:

Pastor. Digol Looyis (Chair)
Mr. Renowned Ebenezer
Mr. Rony Mathew Kavumkal
Mr. Christy Tom Issac
Mr. Alexander Louis

Bankers: HSBC

Governing Document: CIO - Foundation (Registered 05 May 2021)

2. STRUCTURE, GOVERNANCE, AND MANAGEMENT

The charity is a Charitable Incorporated Organisation (CIO). The trustees are responsible for the strategic direction and governance of the ministry. Trustees are appointed based on their commitment to the Christian faith and their ability to contribute to the charity's objectives.

3. OBJECTIVES AND ACTIVITIES

The object of the CIO is for the benefit of the public to advance the Christian faith in accordance with the Statement of Beliefs. To achieve this, the ministry conducts various spiritual and community-focused activities:

Public Worship & Prayer: Regular meetings for worship and intercession. Evangelism: Preaching the Gospel through local outreach. Pastoral Care: Providing spiritual and emotional support to families and individuals. Community Welfare: Practical support for those in need through food and clothing supplies.

4. ACHIEVEMENTS AND PERFORMANCE

During this reporting period, Bethel Bath International Ministries has maintained a consistent schedule of activities to serve the congregation and the wider Bath community. Spiritual Growth & Devotion.

Monthly Fasting Prayer: Held on a monthly basis, these sessions have seen a steady increase in attendance, providing a space for spiritual reflection and communal prayer for local and global needs.

Gospel Work & Outreach: The ministry actively engaged in "Gospel Work" through street ministry and community visits, sharing the message of the Christian faith.

Baptism Classes: We conducted structured baptismal training for new believers, focusing on the foundations of the Christian faith and commitment to the church body.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Youth Meetings & Counselling: Recognising the challenges faced by young people, we hosted monthly Youth Meetings that combine social interaction with biblical teaching. One-to-one youth counselling was provided to support mental well-being and spiritual guidance.

Family Counselling: Our leadership provided confidential counselling sessions for families, focusing on strengthening relationships and providing support during difficult life transitions.

Ladies Ministry: To strengthen women’s personal relationship with God through prayer, to encourage spiritual growth and faith. To provide emotional and moral support for women. To pray for church leadership, ministries and believers of church. To equip women to overcome life’s challenges through faith and prayer.

Charity & Community Impact (Public Benefit)

In fulfilling our commitment to the public benefit, we operated several practical aid initiatives: Free Food Supplies: We organised regular distribution of essential food items to vulnerable individuals and families in the local area, regardless of their faith background. Clothes Supplies: A community clothing drive was maintained, providing warm clothing and essentials to those experiencing financial hardship or homelessness.

5. FINANCIAL REVIEW

Principal Funding Sources: The charity’s income is primarily derived from voluntary tithes, offerings, and donations from the congregation and supporters.

Reserves Policy: The trustees aim to maintain a reserve sufficient to cover three months of essential operating costs.

Expenditure: Funds were used to facilitate church meetings, support outreach programs, and purchase supplies for our food and clothing charity work.

The Trustees declare that they have approved the Trustees' Report above.
Signed on behalf of the Charity's Trustees

Signature(s):		 Rony Mathews Kavumkal (Jan 31, 2026 17:37:58 GMT)
Full Names:	Pr.Digol Louis	Rony Mathew Kavumkal
Position(s):	Chairperson	Trustee

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

We report on the accounts for the year ended 31st March 2025.

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

BETHEL BATH INTERNATIONAL MINISTRIES

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 MARCH 2025

Categories	Unrestricted funds	Restricted funds	Total funds	Last year
Receipts				
Donation and gifts	20,005.18	-	20,005.18	16,531.33
Offering	26,624.21	-	26,624.21	24,805.89
Other	2,570.00	-	2,570.00	2,890.00
Building Fund	-	7,350.00	7,350.00	-
Tithe	34,554.00	-	34,554.00	32,625.00
Sub total	83,753.39	7,350.00	91,103.39	76,852.22
Total receipts	83,753.39	7,350.00	91,103.39	76,852.22

Payments				
Depreciation Charge for the Year - Plant & Machinery	846.32	-	846.32	107.73
Depreciation Charge for the Year - Fixtures & Fittings	93.00	-	93.00	-
Depreciation Charge for the Year - Computer Equipment	265.63	-	265.63	354.17
Bank charges	69.20	-	69.20	77.60
Legal/professional fees	276.00	-	276.00	-
Charity management & administration	200.53	-	200.53	291.48
Charity running cost	8,897.92	-	8,897.92	740.40
Cost of services	285.00	-	285.00	5,568.00
Donations	1,050.00	-	1,050.00	9,855.00
Printing and stationery	3,039.18	-	3,039.18	1,261.77
Rent	3,195.00	-	3,195.00	4,987.00

BETHEL BATH INTERNATIONAL MINISTRIES

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 MARCH 2025

Refreshments	4,464.45	-	4,464.45	4,549.49
Software & IT	626.39	-	626.39	459.40
Honorarium to Guest Pastors	6,120.00	-	6,120.00	8,600.00
Events	3,759.38	-	3,759.38	2,630.92
Equipment	542.00	-	542.00	439.95
Allowance to Church Minister	9,000.00	-	9,000.00	7,860.00
Sub total	42,730.00	-	42,730.00	47,782.91

Asset and investment purchases

Plant & Machinery - Additions - Cost	3,800.70	-	3,800.70	-
Fixtures & Fittings - Additions - Cost	465.00	-	465.00	-
Computer Equipment - Additions - Cost	-	-	-	1,091.87
Sub total	4,265.70	-	4,265.70	1,091.87

Total Payments

	46,995.70		-		46,995.70		48,874.78
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Net of receipts/(payments)	36,757.69	7,350.00	44,107.69	27,977.44
Cash funds last year end	47,784.59	-	47,784.59	19,807.15
Cash funds this year end	84,542.28	7,350.00	91,892.28	47,784.59

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 MARCH 2025

Categories	Details	Unrestricted funds	Restricted funds
Cash funds			
	Bethel Pentecostal Church Bath	86,236.00	7,350.00
	Total Cash Funds	86,236.00	7,350.00
	Details	Fund to which asset belongs	Cost (optional)
Assets retained for the charity's own use			
	Plant & Machinery	Unrestricted Funds	4,350.70
	Fixtures & Fittings	Unrestricted Funds	465.00
	Computer Equipment	Unrestricted Funds	1,432.19
	Total		6,247.89

The financial statements were approved by the Board on 30 January 2026 and signed on its behalf by:


Pr. Digol Louis
Chairperson


Rony Mathews Kavumkal (Jan 31, 2026 17:37:58 GMT)
Rony Mathew Kavumkal
Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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.

1.1 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.

1.2 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.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
Donation and gifts	20,005.18	-	20,005.18	16,531.33
Offering	26,624.21	-	26,624.21	24,805.89
Other	2,570.00	-	2,570.00	2,890.00
Building Fund	-	7,350.00	7,350.00	-
Tithe	34,554.00	-	34,554.00	32,625.00
Total	83,753.39	7,350.00	91,103.39	76,852.22

3. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Bank charges	69.20	69.20	77.60
Legal/professional fees	276.00	276.00	-

BETHEL BATH INTERNATIONAL MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Charity management & administration	200.53	200.53	291.48
Charity running cost	8,897.92	8,897.92	740.40
Cost of services	285.00	285.00	5,568.00
Donations	1,050.00	1,050.00	9,855.00
Printing and stationery	3,039.18	3,039.18	1,261.77
Honorarium to Guest Pastors	6,120.00	6,120.00	8,600.00
Events	3,759.38	3,759.38	2,630.92
Allowance to Church Minister	9,000.00	9,000.00	7,860.00
Total	32,697.21	32,697.21	36,885.17

4. Support Costs

	Total funds 2025	Total funds 2024
Analysis	£	£
Support Costs		
Equipment	542.00	439.95
Governance Costs		
Rent	3,195.00	4,987.00
	3,737.00	5,426.95

5. Other Expenditure

	Unrestricted funds	Total funds 2025	Total funds 2024
Analysis	£	£	£
Depreciation Charge for the Year - Plant & Machinery	846.32	846.32	107.73
Depreciation Charge for the Year - Fixtures & Fittings	93.00	93.00	-
Depreciation Charge for the Year - Computer Equipment	265.63	265.63	354.17
Refreshments	4,464.45	4,464.45	4,549.49
Software & IT	626.39	626.39	459.40
Total	6,295.79	6,295.79	5,470.79

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

6. Tangible Fixed Assets

	Plant & Machinery	Fixtures & Fittings	Computer Equipment
	£	£	£
6.1 Cost or valuation			
At 01 April 2024	550.00	-	1,432.19
Additions	3,800.70	465.00	-
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 March 2025	4,350.70	465.00	1,432.19

6.2 Depreciation and impairments

At 01 April 2024	119.08	-	369.69
Charge for the year	846.32	93.00	265.63
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 March 2025	965.40	93.00	635.32

6.3 Net book value

At 01 April 2024	430.92	-	1,062.50
At 31 March 2025	3,385.30	372.00	796.87

7. Cash at bank and in hand

	Total funds 2025	Total funds 2024
	£	£
Bethel Pentecostal Church Bath	93,586.00	48,273.36
Total	93,586.00	48,273.36

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	49,766.78	83,753.39	42,730.00	-	-	90,790.17
Restricted funds						
Church Building Fund	-	7,350.00	-	-	-	7,350.00
Total	49,766.78	91,103.39	42,730.00	-	-	98,140.17

8.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds						
General Fund	20,697.47	76,852.22	47,782.91	-	-	49,766.78