

**Registered Charity Number.1199672**

**Bethel Restoration Church of Jesus Christ CIO**

**Trustees Report and Accounts  
for the year ended**

**31 March 2023**

**Bethel Restoration Church of Jesus Christ CIO**  
**Trustees Report and Accounts**  
**For the Period from 15 July 2022 to 31 March 2023**

---

**Contents**

	<b>Page</b>
<b>Charity Information</b>	<b>2</b>
<b>Trustees Report</b>	<b>3/7</b>
<b>Independent Examiner's Report</b>	<b>8</b>
<b>Statement of Financial Activities</b>	<b>9</b>
<b>Balance Sheet</b>	<b>10</b>
<b>Notes to the Accounts</b>	<b>11/14</b>

**Bethel Restoration Church of Jesus Christ CIO**  
**Trustees Report and Accounts**  
**For the Period from 15 July 2022 to 31 March 2023**

---

**References and administrative information**

Trustees

Pastor Josephine Lewis (Chair)  
Marveline Foster-trustee  
Jennifer Hamilton-Smith-trustee  
Joy Hume-Brown-trustee

Principal address

25 NEWHOME WAY  
WALSALL  
WS3 1JH

Independent Examiners

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

Bankers

Barclays PLC  
The Bridge  
Walsall  
WS1 1LR

**Bethel Restoration Church of Jesus Christ CIO**  
**Trustees Report and Accounts**  
**For the Period from 15 July 2022 to 31 March 2023**

---

## **Trustees Report**

### **Introduction**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions 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 and Republic of Ireland (FRS 102) (effective 1 January 2019).

Bethel Restoration Church of Jesus Christ was incorporated as a charitable Incorporated organisation on 15 July 2022.

This decision was driven primarily by the desire to take advantage of the separate legal personality and limited legal liability for Trustees.

Bethel Restoration Church of Jesus Christ is an Independent Member of the Bethel United Church of Jesus Christ (Apostolic) UK and Europe family of Churches, which pursues similar aims and signposts local beneficiaries to our services.

### **Aims and purposes**

Bethel Restoration Church of Jesus Christ has the responsibility of promoting the Oneness Apostolic Faith, primarily but not exclusively within West Bromwich and the surrounding area, evangelism, Outreach, social and community.

Bethel Restoration Church of Jesus Christ worship services are through scriptures, preaching, teaching, prayer, singing and music.

### **Objectives and Activities**

Bethel Restoration Church of Jesus Christ is committed to ensuring that as many people as possible come to worship at the church and to become part of the community of West Bromwich and the surrounding area.



**Bethel Restoration Church of Jesus Christ CIO**  
**Trustees Report and Accounts**  
**For the Period from 15 July 2022 to 31 March 2023**

---

**Trustees Report(Continued)**

**Achievements and Performances**

Being an integral part of the ecclesiastical district 4 of Bethel United Church of Jesus Christ Apostolic UK and Europe, we organise weekly services, both in the sanctuary and online for the church members and seekers. The services involve prayers, Bible study, interactive discussions and worship. These services are also open to the general public. We also carried out activities for the Youth and Young Adults Ministry (weekly), the Women's Ministry (monthly) and the Men's Ministry (also monthly). In addition, we have made some achievements in line with our 2022/23 annual plans as follows: special arrangements were made for the youth ministry for a week where they were exposed to an environment of empowerment spiritually, physically and their emotional well-being. Furthermore, we celebrated Christmas 2022 where our youth performed and New Year and Easter 2023 with all our church members, community families and friends.

This includes organising Christmas Dinner at the Bethel Convention Centre venue, which was very well attended by church members, families as well as invited guests. People felt free to express themselves through laughter, songs, games and also felt safe to share their issues and challenges.

In January 2023, we had one Baptism and continue to reach out to others with the Gospel. The church also supported members' children in Education, networking with other charities.

In March 2023, the church had a pastoral installation service which means the designated pastor is now officially installed and continues with serving and stabilising the work. Since then, two babies were blessed and dedicated unto the Lord and several young people seeking answers with an expression of interest in ethos we represent; has resulted in an increase in attendance and membership. We fellowship with other churches in our ecclesiastical district, other ecclesiastical districts and collaborate and network with other denomination churches and local organisations.

Future Plans

The Leadership and Trustees plan to continue to promote the spiritual growth through education and workshops by involvement in the local community and beyond as set out in the objectives. We also plan to continue our visits with the youth to the Care homes during special events, such as Christmas and Easter, as well as visits to the Prison.

**Josephine Lewis**  
**Chair & Pastor**

**Bethel Restoration Church of Jesus Christ CIO**  
**Trustees Report and Accounts**  
**For the Period from 15 July 2022 to 31 March 2023**

---

**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 2005;
- 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.



**Bethel Restoration Church of Jesus Christ CIO**  
**Trustees Report and Accounts**  
**For the Period from 15 July 2022 to 31 March 2023**

---

**Trustees Report(continued)**

**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.

A 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.

**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

**Bethel Restoration Church of Jesus Christ CIO**  
**Trustees Report and Accounts**  
**For the Period from 15 July 2022 to 31 March 2023**

---

**Trustees Report (Continued)**

**Financial Review**

The results for the CIO's first period were in line with the trustees' expectations, with income from Donations and Offering, unrestricted funds, for the period of £8,856 and are detailed in the financial statements.

Total expenditure in the period was £6,473 was spent to provide the Christian ministry.

The net result for the year was a surplus of £2,383 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 £17,447.

**Reserves Policy**

The Trustees review the policy on reserves and set targets at least once per annum with reference to the guidance and terminology published by the Charity Commission. The policy is also reviewed, when warranted by changes in risk assessment or business plans. The review includes unrestricted and, designated funds and tangible fixed assets. Transfer to and from funds are authorised by the Trustees acting as a whole.

**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.

**Approved by the trustees and signed on their behalf by:**

  
JLewis (Jan 11, 2024 21:30 GMT)

Pastor Josephine Lewis



**Bethel Restoration Church of Jesus Christ CIO**  
**Trustees Report and Accounts**  
**For the Period from 15 July 2022 to 31 March 2023**

---

**Independent examiner's report to Bethel Restoration Church of Jesus Christ CIO**

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 9 to 14.

**Respective responsibilities of the Committee and the examiner**

The charity's trustees are responsible for the preparation of accounts. The charity's 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.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 act; and
- To 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 130 of the 2011 Act; and
  - to prepare accounts, which accord with the accounting records and comply with the requirements of the 2011 Acthave 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.

*D StH Modest 11/01/24*

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

**Bethel Restoration Church of Jesus Christ CIO**  
**Trustees Report and Accounts**  
**For the Period from 15 July 2022 to 31 March 2023**

---

**Statement of Financial Activities**

		<b>15<sup>th</sup> July 2022 to 2023</b>	
	Notes	Unrestricted Fund	Total Funds
		2023	2023
		£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donation and legacies	2	8,856	8,856
Investment income	3	-	-
<b>Total</b>		<b>8,856</b>	<b>8,856</b>
<b>EXPENDED ON</b>			
Charitable activities	4	3,364	3,364
Administrative expenses	5	3,109	3,109
<b>Total</b>		<b>6,473</b>	<b>6,473</b>
<b>NET INCOME</b>		<b>2,383</b>	<b>2,383</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>15,064</b>	<b>15,064</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>17,447</b>	<b>17,447</b>

**Bethel Restoration Church of Jesus Christ CIO**  
**Trustees Report and Accounts**  
**For the Period from 15 July 2022 to 31 March 2023**

**Balance Sheet as at 31 March 2023**

		2023	2023
	Notes	£	£
<b>Fixed Assets</b>			
Fixtures & Fittings			-
Equipment			
<b>Current Assets</b>			
Cash at Bank		17,847	
<b>Current Liabilities</b>			
Amount falling due within one year	8	400	
<b>Net current assets</b>			<b>17,447</b>
<b>Total Assets less Current Liabilities</b>			<b>17,447</b>
Creditors: amount falling due after one year			
<b>Total Net Assets</b>			<b>17,447</b>
<b>Funds of the charity</b>			
Total Unrestricted Funds			<b>17,447</b>

The notes on pages 11 to 14 form part of these financial statements

**Accounts approved by the trustees and signed on their behalf by:**

JLewis  
 JLewis (Jan 11, 2024 21:30 GMT)

Pastor Josephine Lewis (Chair)

**Bethel Restoration Church of Jesus Christ CIO**  
**Trustees Report and Accounts**  
**For the Period from 15 July 2022 to 31 March 2023**

---

**Notes to the financial statements for the period 15<sup>th</sup> July 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 Trustees 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. 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:

Fixtures, fittings & Equipment    25% straight line



**Bethel Restoration Church of Jesus Christ CIO**  
**Trustees Report and Accounts**  
**For the Period from 15 July 2022 to 31 March 2023**

---

**Notes to the financial statements - continued**  
**for the period 15<sup>th</sup> July 2022 to 31 March 2023**

**2 Donation and Legacies**

	15 <sup>th</sup> July 2022 to 2023	15 <sup>th</sup> July 2022 to 2023
	Unrestricted Funds	Total Funds
	£	£
Donations & Offering	23,920	23,920
Gift Aid		
<b>Total</b>	<b>23,920</b>	<b>23,920</b>

**3. Investment Income**

	15 <sup>th</sup> July 2022 to 2023	15 <sup>th</sup> July 2022 to 2023
	Unrestricted Funds	Total Funds
	£	£
Interest Received	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**4. Charitable Activities cost**

	15 <sup>th</sup> July 2022 to 2023
	£
Mission & Ministry Cost	2,799
Outreach and Evangelism	-
Ecclesiastical Support Cost [Contribution towards the responsibilities of the National Church]	565
Stipend	-
<b>Total</b>	<b>3,364</b>

**Bethel Restoration Church of Jesus Christ CIO**  
**Trustees Report and Accounts**  
**For the Period from 15 July 2022 to 31 March 2023**

---

**Notes to the financial statements - continued**  
**for the period 15<sup>th</sup> July 2022 to 31 March 2023**

**5. Administrative Expenses**

	15 <sup>th</sup> July 2022 to 2023
	£
Administrative expenses	1069
Communication	250
Charity Consultancy Fees	400
Room Hire	990
Governance costs	400
<b>Total Administrative expenses</b>	<b>3109</b>

**6. Trustees Remuneration and Benefits**

There was no trustee's remuneration or benefits for the year ended 31 March 2023

**Trustees' expenses**

There was no trustee's expenses paid for the year ended 31 March 2023.

**Bethel Restoration Church of Jesus Christ CIO**  
**Trustees Report and Accounts**  
**For the Period from 15 July 2022 to 31 March 2023**

---

**Notes to the financial statements - continued**  
**for the period 15<sup>th</sup> July 2022 to 31 March 2023**

**7. Tangible Fixed Assets**

	Fixtures, fittings & Equipment	Total
	£	£
<b>Cost</b>		
15 July 2022		
Additions		
Surplus on revaluation		
Disposal		
At 31 March 2023		
<b>Depreciation</b>		
At 15 July 2022		
<b>Charge for the year</b>		
<b>On disposals</b>		
At 31 March 2023		
<b>Net book value</b>		
At 31 March 2023	-	-

**8. Creditors**

	2023
	£
Creditors: amounts falling due within one year	400
	<b>400</b>

**9. RELATED PARTY DISCLOSURE**

There were no related party transactions for the year ended 31 March 2023.

**Bethel Restoration Church of Jesus Christ CIO**  
**Trustees Report and Accounts**  
**For the Period from 15 July 2022 to 31 March 2023**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	15 <sup>th</sup> July 2022 to 2023
	£
<b>INCOME AND ENDOWMENTS</b>	
<b>Donation and Legacies</b>	
Donation and offering	23,920
<b>Sub-Total</b>	<b>23,920</b>
<b>Total Incoming resources</b>	<b>23,920</b>
<b>EXPENDITURE</b>	
<b>Charitable Activities</b>	
Mission & Ministry Cost	2,799
Outreach and Evangelism	-
Ecclesiastical Support Cost [Contribution towards the responsibilities of the National Church]	565
Stipend	-
<b>Sub-Total Charitable Activities</b>	<b>3,364</b>
<b>Administration Expenses</b>	
Administrative expenses	1,069
Communication	250
Charity Consultancy Fees	400
Room Hire	990
Miscellaneous Expenses	
<b>Sub-Total Administration expenses</b>	<b>2,709</b>
<b>Support Cost</b>	
<b>Governance costs</b>	
Accountancy & Legal fees	400
DBS	-
<b>Sub-Total Support Cost</b>	<b>400</b>
<b>Total resources expended</b>	<b>6,473</b>
<b>Net Income</b>	<b>17,447</b>

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