

Registered Charity Number.1199672

Bethel Restoration Church of Jesus Christ CIO

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

31 March 2024

Bethel Restoration Church of Jesus Christ CIO
Trustees Report and Accounts
For the Period from 1 April 2023 to 31 March 2024

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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

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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.

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Trustees Report(Continued)

Achievements and Performances

Ministry's Review / Report

The ministry of the Bethel Restoration Church has grown from strength to strength, in faith, love, numerically and in unity. We have been involved and developed in areas just to name a few such as Fellowship, Community Work, Charity Events, Empowerment Sessions, Prayer Clinic, Bethel United School for Youth, Counselling and Baby Dedication from April 2023 to current.

Fellowship

We have built a network of love, support mechanism and unity by coming together socially and having fellowship meals. Brethren and their family members and friends look forward to such events bi-annually. People expressed themselves by singing, laughing, talking about issues of life and its challenges, and so forth.

This network was linked to the community where members would come in and relax amongst us and be fed and were able to take away meals and talk about issues as they enjoyed the unity of the church.

Children and youth were able to perform through singing, roleplay and have fun through outdoor activities such as games, and so forth.

Community Work

It is part of our duty of care to make sure the sick in the hospital are supported, in that they have regular visits, being fed, and ministered to in other areas.

We also visited the homes of the sick and anyone who needs support and to give a listening ear to those who want to talk. We went out on the streets and ministered to the spiritual needs of the people.

Charity Events

Friends and loved ones who have the passing of family members have been shown sympathy and given a purse as a token of our love to help towards their burial. Brethren who are struggling financially are being helped.

Empowerment Sessions

We have talked about mental health and self-wellbeing. These sessions are geared towards helping to have a healthy diet, get sufficient rest and exercise to have a balanced life and longevity of life.

Prayer Clinic

A prayer clinic has been set up online where prayer and intercession have been made for people everywhere. Members of the church and community joined in every week to have their needs prayed for as well as for their family members and friends.

Bethel United School for Youth (BUSY)

This is a learning institution for children within the church and community to fellowship and be taught the word of God. Our children are part of and involved in this institution which helps to build their confidence, and self-development and gain knowledge and understanding of how to deal with life challenges that face them daily.

Baby Dedication

Babies of the church family and community are brought to the fellowship to be blessed and dedicated unto the Lord.

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Trustees Report(Continued)

Pastoral Appreciation

Our Pastor Josephine was installed as the pastor of Bethel Restoration Church to take on the ministry of the church. She served faithfully and committed herself to the development of the church in the areas mentioned above. The church family and community came together to acknowledge and show appreciation to the assigned task.

Care home Visits

Our children and youth visited the care home of the elderly over the Christmas season, where they served in singing carols and giving of gifts.

Upcoming events

- Prison Ministry

Josephine Lewis
Josephine Lewis (Jan 4, 2025 21:35 GMT)

Josephine Lewis
Chair & Pastor

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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 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.

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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

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Trustees Report (Continued)

Financial Review

Total receipts on ordinary unrestricted funds were £20,919-2024(2023-£20,920) and are detailed in the financial statements.

£7,406-2024(2023-£6,473) was spent to provide the Christian ministry.

The net result for the year was a surplus of £13,513-2024(2023-17,447) and adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward at 31 March 2024 for unrestricted funds totalled £30,960 (2023-17,447).

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:


Josephine Lewis (Jan 4, 2025 21:35 GMT)

Pastor Josephine Lewis

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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 2024 which are set out on pages 11 to 16.

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.

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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 Act
- 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, HND (Business Studies - Accounting), ACG, CIMA Adv Dip MA, CeMAP
Modest & Co Financial Services Ltd
189 Greenhill Avenue, Sheffield, S8 7TJ
January 2025

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Statement of Financial Activities

		01 April 2023 to 31 March 2024	15th July 2022 to 31 March 2023
	Notes	Unrestricted Fund £	Total Funds £
INCOME AND ENDOWMENTS FROM			
Donation and legacies	2	20,919	20,919
Other charitable activities	3	-	-
Investment income	4	-	-
Total		20,919	20,919
EXPENDED ON			
Charitable activities	5	7,005	7,005
Total		7,005	7,005
NET INCOME		13,914	13,914
RECONCILIATION OF FUNDS			
Total funds brought forward		17,447	17,447
TOTAL FUNDS CARRIED FORWARD		31,361	31,361

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Balance Sheet as at 31 March 2024

	Notes	2024 £	2023 £
Fixed Assets	8		
Tangible assets		-	-
Current Assets			
Cash at Bank		31,881	17,847
Current Liabilities			
Amount falling due within one year	9	520	400
Net current assets		31,361	17,447
Total Assets less Current Liabilities		31,361	17,447
Creditors: amount falling due after one year		-	-
Total Net Assets		31,361	17,447
Funds of the charity			
Total Unrestricted Funds		31,361	17,447

The notes on pages 13 to 16 form part of these financial statements

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

Josephine Lewis
Josephine Lewis (Jan 4, 2025 21:35 GMT)

Pastor Josephine Lewis (Chair)

Bethel Restoration Church of Jesus Christ CIO

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Notes to the financial statements for the period 1 April 2023 to 31 March 2024

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 costing more than £200 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation.

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:

Freehold property	not provided
Building improvement	10% straight line
Plant & Machinery	10% straight line
Fixtures & Fittings	20% straight line
Office Equipment	20% straight line
Audio Visuals	10% straight line
Laptops & Computers	20% straight line
Motor Vehicle	20% straight line

2 Donation and Legacies

	2024		15 th July 2022 to 2023
	Unrestricted Funds	Total Funds	Total Funds
	£	£	£
Donations & Offering	20,919	20,919	23,920
Total	20,919	20,919	23,920

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Notes to the financial statements continued

3. Other Charitable Activities

	2024	15 th July 2022 to 2023
	Unrestricted Funds	Total Funds
	£	£
Gift Aid	-	-
Sunday School Books	-	-
National Convocation Fees	-	-
District Convocation Fees	-	-
Fundraising & Sponsorship	-	-
Other income	-	-
Total	-	-

4. Investment Income

	2024	15 th July 2022 to 2023
	Unrestricted Funds	Total Funds
	£	£
Bank interest	-	-
Total	-	-

5. Expenditure on charitable activities

	01/04/2023 to 31/03/2024	15 th July 2022 to 2023
	£	£
Administrative expenses	-	1069
Communication	-	250
Independent examination fee	520	400
Chapel Hire	1,743	990
Mission & Ministry Cost	3,434	2,799
Outreach and Evangelism	1,065	-
Ecclesiastical Support Cost [Contribution towards the responsibilities of the National Church]	243	565
Stipend	-	-
Total expenditure on charitable activities	7,005	6,473

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Notes to the financial statements continued

6. Trustees Remuneration and Benefits

There was no trustee's remuneration or benefits for the year ended 31 March 2024

Trustees' expenses

There was no trustee's expenses paid for the year ended 31 March 2024.

7. Independent examination fees

	2024	2023
	£	£
Accountant's Invoice	520	400
	520	400

8. Tangible Fixed Assets

	Freehold Property	Building Improvement	Plant & Machinery	Fixtures/ fittings	Office Equipment	Audio Visuals	Laptops & Computer	Motor Vehicle	Total
	£	£	£	£	£	£	£	£	£
Cost									
1 April 2023	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-
Surplus on revaluation	-	-	-	-	-	-	-	-	-
Disposal	-	-	-	-	-	-	-	-	-
At 31 March 2024	-	-	-	-	-	-	-	-	-
Depreciation									
At 1 April 2023	-	-	-	-	-	-	-	-	-
Charge for the year	-	-	-	-	-	-	-	-	-
On disposals	-	-	-	-	-	-	-	-	-
At 31 March 2024	-	-	-	-	-	-	-	-	-
Net book value									
At 31 March 2024	-	-	-	-	-	-	-	-	-
At 31 March 2023	-	-	-	-	-	-	-	-	-

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9. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade Creditors	-	-
Accruals & differed income	520	400
	520	400