

Registered Charity Number.1199725

Bethel Apostolic Church Southampton CIO

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

31 March 2024

Bethel Apostolic Church Southampton CIO

Trustees Report and Accounts For the year ended 31 March 2024

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Bethel Apostolic Church Southampton CIO

Trustees Report and Accounts For the year ended 31 March 2024

References and administrative information

Trustees

Minister Melva Fraser (Chair)
Isabel Richards-trustee
Nadia Darmanie-trustee
Dr Audley Fraser-trustee
Elder David Collins- trustee

Principal address

4 Manor Road South
Southampton
SO19 2DS

Independent Examiners

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

Bankers

Metro Bank
One Southampton Row
London
WC1 B SHA

Bethel Apostolic Church Southampton CIO

Trustees Report and Accounts For the year ended 31 March 2024

Trustees Report

Introduction

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 Apostolic Church Southampton was incorporated as a charitable Incorporated organisation on 20 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 Apostolic Church Southampton 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 Apostolic Church Southampton has the responsibility of promoting the Oneness Apostolic Faith, primarily but not exclusively within Southampton and the surrounding area, evangelism, Outreach, social and community.

Bethel Apostolic Church Southampton worship services are through scriptures, preaching, teaching, prayer, singing and music.

Objectives and Activities

Bethel Apostolic Church Southampton is committed to ensuring that as many people as possible come to worship at the church and to become part of the community of Southampton and the surrounding area.

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Trustees Report(Continued)

Achievements and Performances

Bethel Apostolic Church Southampton remains part of the ecclesiastical District 7 of Bethel United Church of Jesus Christ Apostolic UK. We hold weekly Sunday services for church members and guests where we study the Bible, pray and worship. We also hold weekly Bible study on a Thursday night which are held on zoom - this changed from the previous Friday evening due to members availability.

During the year we had 3 baptisms which took place at Lee-On-Solent. We also had the wedding of 2 of our church members which took at the Church place in July 2023. Members of Bethel Church Southampton supported other church services nationally including the annual Holy Convocation in July 2023 and Pastoral/Ministerial installation services in places including Bristol and Newport.

During a service in November 2023 the leader of our assembly Missionary Fraser was appointed as Minister and she continues in role now. There was a Christmas fellowship meal in December 2023 along with a Christmas Sunday service.

Future Plans

We plan to have a community outreach service in 2025 along with fellowship meals and activities that include both church members as well as members of the community. We also plan to continue with all services as well as the Christmas Fellowship meal in December 2024.

Bethel Apostolic Church Southampton CIO

Trustees Report and Accounts For the year ended 31 March 2024

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 and Accounts For the year ended 31 March 2024

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 and Accounts For the year ended 31 March 2024

Trustees Report (Continued)

Financial Review

Total receipts on ordinary unrestricted funds were £5,341-2024(2023-£8,035) and are detailed in the financial statements.

£2,148-2024(2023-£2,687) was spent to provide the Christian ministry.

The net result for the year was a surplus of £3,193-2024(2023-£5,348) 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 £47,318 (2023-£44,125).

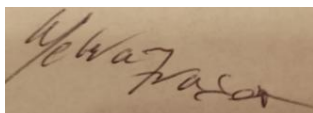
Reserves Policy

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.

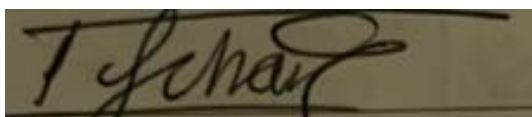
Risk Management

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:



Minister Melva Fraser-Chair
January 2025



Isabel Richards-Trustee
January 2025

Bethel Apostolic Church Southampton CIO

Trustees Report and Accounts For the year ended 31 March 2024

Independent examiner's report to Bethel Apostolic Church Southampton CIO

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 10 to 15.

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.

Bethel Apostolic Church Southampton CIO

Trustees Report and Accounts For the year ended 31 March 2024

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.



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

Bethel Apostolic Church Southampton CIO

Trustees Report and Accounts For the year ended 31 March 2024

Statement of Financial Activities

	Notes	2024 Unrestricted Funds £	2023 Total Funds £
INCOME AND ENDOWMENTS FROM			
Donation and legacies	2	5,341	8,035
Investment income	3	-	-
Total		5,341	8,035
EXPENDED ON			
Charitable activities	4	2,148	2,687
Total		2,148	2,687
NET INCOME		3,193	5,348
RECONCILIATION OF FUNDS			
Total funds brought forward		44,125	38,777
TOTAL FUNDS CARRIED FORWARD		47,318	38,578
		47,318	44,125

Bethel Apostolic Church Southampton CIO

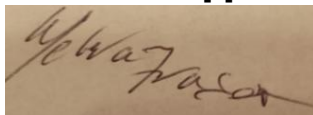
Trustees Report and Accounts For the year ended 31 March 2024

Balance Sheet as at 31 March 2024

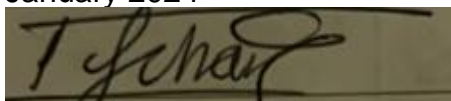
	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	6	-	-
Current Assets			
Cash at Bank		47,838	44,525
Current Liabilities			
Amount falling due within one year	7	520	400
Net current assets		47,318	44,125
Total Assets less Current Liabilities		47,318	44,125
Creditors: amount falling due after one year			
Total Net Assets		47,318	44,125
Funds of the charity			
Total Unrestricted Funds		47,318	44,125

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

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



Minister Melva Fraser-Chair
January 2024



Isabel Richards-Trustee
January 2024

Bethel Apostolic Church Southampton CIO

Trustees Report and Accounts

For the year ended 31 March 2024

Notes to the financial statements for the period 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

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Notes to the financial statements to 31 March 2024-continued

2 Donation and Legacies

	2024	2023
	Unrestricted Funds	Total Funds
	£	£
Donations & Offering	-	5,341
Gift Aid	-	-
Total	-	5,341
		8,035

3. Investment Income

	2024	2023
	Unrestricted Funds	Total Funds
	£	£
Interest Received	-	-
Total	-	-

4. Expenditure on Charitable Activities

	2024	2023
	£	£
Mission & Ministry Cost	1,020	670
Evangelism & Outreach	-	475
Ecclesiastical Support Cost [Contribution towards the responsibilities of the National Church]	-	450
Honorarium	-	-
Administrative expenses	-	-
Communication	94	72
Depreciation on tangible assets: Owned by the Charity	-	-
Consultancy Fees	-	-
Insurance	-	-
Rent	435	220
Supplies & Services	-	-
Equipment/Furniture Non-Capital	-	-
Training & Short Courses	-	-
Legal and professional fees	-	400
Accountancy Support	-	-
Independent Examination	520	400
Miscellaneous Expenses	79	-
Total expenditure on charitable activities	2,148	2,687

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Trustees Report and Accounts

For the year ended 31 March 2024

Notes to the financial statements to 31 March 2024-continued

5. 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.

6. 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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Trustees Report and Accounts

For the year ended 31 March 2024

Notes to the financial statements to 31 March 2024-continued

7. Creditors

	2024	2023
	£	£
Creditors: amounts falling due within one year	520	400
	520	400

8. RELATED PARTY DISCLOSURE

There were no related party transactions for the year ended 31 March 2024.