

**BERACHAH INTERNATIONAL CHRISTIAN FELLOWSHIP
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

BERACHAH INTERNATIONAL CHRISTIAN FELLOWSHIP
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BERACHAH INTERNATIONAL CHRISTIAN FELLOWSHIP
Trustees' Report for The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

The Berachah International Christian Fellowship is a registered charity and was formed under a Charitable Incorporation Organization (CIO) 26 October 2022. Prior to this the charity was a not for a profit organization without any legal form. The Church has congregation of devoted Christian believers who have been steadfastly serving the Lord within the Nepali community following the principles laid out in the Bible. Our journey began with humble beginnings, starting with few members. However, we have witnessed God's faithfulness as our congregation has grown. Today we are blessed with a diverse and growing community of adults, youth, and children across various age groups.

1. The advancement of the Christian faith by sharing the gospel of Jesus Christ.
2. Create a welcoming environment for people of all backgrounds to experience God's love.
3. Provide guidance, counselling, and support for individuals facing personal struggles, hardship, distress or illness.
4. Support Global Missions by sending church members internationally to spread the Gospel and support global churches.

Public Benefit

Public Benefit Statement

The trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

The object of the charity is to advance the Christian faith for the public benefit in accordance with the statement of beliefs and practices in the schedule hereto in reading and in such other parts of the United Kingdom or the world as the charity trustees may from time to time think fit.

During the year, the charity has carried out activities that further these charitable purposes for the public benefit. As a Christian organisation, our financial resources are directed towards various endeavours aimed at fulfilling our mission. We are committed to spreading the message of Christ globally by financially supporting Missionaries. We rent Halls to host variety of church events and programs. We provide accommodations for visiting Pastor, missionaries or guests attending special events.

The trustees consider that the beneficiaries of these activities are the public or a sufficient section of the public, and that no undue restrictions or private benefits result from the charity's work. Any private benefit arising from the charity's activities is incidental and necessary to carrying out its purposes.

The trustees have also considered issues of public access, equality, and inclusivity to ensure that the charity's services are available to those who might reasonably benefit from them.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

BERACHAH INTERNATIONAL CHRISTIAN FELLOWSHIP
Trustees' Report (continued)
For The Year Ended 31 March 2025

Reference and Administrative Details

Trustees

Mr Devdas Perika - Chair
Mr Dhan Khatri
Mr Chok Limbu - Trustee
Mr Chandrakumar Shrestha
Mr Amar Thapa

Charity Number

1200818

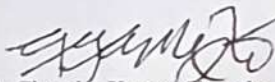
Principal Address

Providence Chapel
103 Oxford Road
READING
RG1 7UD

Independent Examiner

Ganga Bhusal FCCA
Goldstar Accountants Ltd
Chartered Accountants & Registered Auditors
63 London Street
Reading
RG1 4PS

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr Chandra Kumar Shrestha
Trustee

02/01/2026

BERACHAH INTERNATIONAL CHRISTIAN FELLOWSHIP
Independent Examiner's Report to the Trustees of BERACHAH INTERNATIONAL CHRISTIAN FELLOWSHIP
For The Year Ended 31 March 2025

I report to the trustees on my examination of the accounts of BERACHAH INTERNATIONAL CHRISTIAN FELLOWSHIP (the Trust) for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.



Ganga Bhusal FCCA
02/01/2026
63 London Street
Reading
RG1 4PS

BERACHAH INTERNATIONAL CHRISTIAN FELLOWSHIP
Statement of Financial Activities
For The Year Ended 31 March 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Unrestricted funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	108,090	239,526	347,616	116,538
EXPENDITURE ON:					
Raising funds	5	(75,680)	-	(75,680)	(70,735)
Charitable activities:	5				
NET INCOME		32,410	239,526	271,936	45,803
NET MOVEMENT IN FUNDS		32,410	239,526	271,936	171,520
RECONCILIATION OF FUNDS:					
Total funds brought forward		171,520	-	171,520	-
TOTAL FUNDS CARRIED FORWARD	12	203,930	239,526	443,456	171,520

The notes on pages 7 to 11 form part of these financial statements.

BERACHAH INTERNATIONAL CHRISTIAN FELLOWSHIP
Statement of Financial Position
As At 31 March 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	9	3,617	-	3,617	4,822
		3,617	-	3,617	4,822
CURRENT ASSETS					
Cash at bank and in hand		349,552	239,526	589,078	168,728
		349,552	239,526	589,078	168,728
Creditors: Amounts Falling Due Within One Year	10	(4,239)	-	(4,239)	(2,030)
NET CURRENT ASSETS (LIABILITIES)		345,313	239,526	584,839	166,698
TOTAL ASSETS LESS CURRENT LIABILITIES		348,930	239,526	588,456	171,520
Creditors: Amounts Falling Due After More Than One Year	11	(145,000)	-	(145,000)	-
NET ASSETS		203,930	239,526	443,456	171,520
FUNDS OF THE CHARITY					
Restricted Funds				239,526	-
Unrestricted Funds				203,930	171,520
TOTAL FUNDS	12			443,456	171,520

On behalf of the board

Mr Chandra Kumar Shrestha
Trustee
02/01/2026

The notes on pages 7 to 11 form part of these financial statements.

BERACHAH INTERNATIONAL CHRISTIAN FELLOWSHIP
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

BERACHAH INTERNATIONAL CHRISTIAN FELLOWSHIP is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1200818. The principal address is Providence Chapel, 103 Oxford Road, READING, RG1 7UD.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Income recognition

Incoming resources are recognised in the Statement of Financial Activities (SOFA) when the charity has entitlement to the income, the amount can be measured reliably, and it is probable that the income will be received.

Donations and legacies

Donations are recognised when the charity is notified of the donation and it is received or receipt is considered probable.

Legacy income is recognised when the charity has been notified of an interest in an estate, when receipt is probable, and when the value can be estimated with reasonable accuracy.

Grant income

Grants are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met (or are within the charity's control), and receipt is probable. Grants that have specific performance or service conditions are recognised as the conditions are satisfied.

Charitable activities income

Income from charitable activities (e.g., service contracts, fees, and charges) is recognised as the related services are provided.

Income from fundraising events

Income from fundraising events is recognised when the event takes place.

Investment income

Investment income, including interest and dividends, is recognised on a receivable basis when it is probable and can be measured reliably.

Deferred income

Where income is received in advance of the charity providing goods or services, or where conditions have not yet been met, the income is deferred and recognised in the period in which the conditions are satisfied or the service is delivered.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

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:

Computer Equipment	25% Reducing Method
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BERACHAH INTERNATIONAL CHRISTIAN FELLOWSHIP
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	2024
	Support costs
	(see note 6)
	£
Raising funds	70,735
	<u><u>70,735</u></u>

6. Support Costs

	2025
	Raising funds
	£
General administration	74,475
Depreciation	1,205
	<u>75,680</u>

	2024
	Raising funds
	£
General administration	69,128
Depreciation	1,607
	<u>70,735</u>

7. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	1,020	1,020
	<u><u>1,020</u></u>	<u><u>1,020</u></u>

8. Average Number of Employees

Average number of employees during the year was: Nil (2024: Nil)

BERACHAH INTERNATIONAL CHRISTIAN FELLOWSHIP
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

9. Tangible Assets

	Computer Equipment £
Cost	
As at 1 April 2024	6,429
As at 31 March 2025	<u>6,429</u>
Depreciation	
As at 1 April 2024	1,607
Provided during the period	1,205
As at 31 March 2025	<u>2,812</u>
Net Book Value	
As at 31 March 2025	<u>3,617</u>
As at 1 April 2024	<u>4,822</u>

10. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Trade creditors	879	350
Accruals and deferred income	3,360	1,680
	<u>4,239</u>	<u>2,030</u>

11. Creditors: Amounts Falling Due After More Than One Year

	2025 £	2024 £
Bank Loans	145,000	-

12. Movement in Funds

	As at 1 April 2024 £	Income £	Expenditure £	As at 31 March 2025 £
Unrestricted funds				
General:				
General unrestricted fund	171,520	108,090	(75,680)	203,930
Restricted funds				
General Restricted Fund	-	239,526	-	239,526
Total funds	<u>171,520</u>	<u>347,616</u>	<u>(75,680)</u>	<u>443,456</u>

BERACHAH INTERNATIONAL CHRISTIAN FELLOWSHIP
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	As at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
Unrestricted funds					
General:					
General unrestricted fund	-	116,538	(70,735)	125,717	171,520
Total funds	-	116,538	(70,735)	125,717	171,520

Restricted fund included in the financial statement above £239,526 (2024: £nil) is an amount held within a restricted fund raised specifically for the purchase of a property for the charity's use.

This restricted fund was applied towards the acquisition of The Tilehurst Club, 12–14 Kentwood Hill, Reading, RG31 6DE. The purchase was completed on 10 October 2025, and the restricted funds were fully used for this purpose.

Transfers of £125,717 recognised in the year ended 31 March 2024 represent the total funds raised by the organisation prior to its incorporation as a charity.

Before incorporation, the organisation operated as a not-for-profit, unincorporated body, and the accumulated funds were transferred into the newly formed charity upon registration to ensure continuity of activities and assets.

These transfers represent the movement of the pre-incorporation balances into the appropriate unrestricted and restricted fund categories of the incorporated charity.

12. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

During the year £24,520 was raised by the trustees to support purchase of the freehold

BERACHAH INTERNATIONAL CHRISTIAN FELLOWSHIP
Detailed Statement of Financial Activities
For The Year Ended 31 March 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Offerings	42,366	48,376
Tithe	33,906	44,896
S. School Offerings	1,657	1,941
Gifts	3,571	16,963
Missionary Travel sponsor	20,829	1,645
Books, Calendar & Moto Card	3,507	2,717
Sister Offering	1,066	-
Refund	1,188	-
Restricted Fund-Building	239,526	-
	347,616	116,538
	347,616	116,538
EXPENDITURE ON:		
Raising funds		
Grocery	(22,773)	(20,431)
Motor Exp	(7,811)	(3,430)
Gift	(6,160)	(13,827)
Missionary Travel abroad	(11,227)	(10,742)
Post	(107)	(216)
Hotel	(6,383)	(8,153)
Entertainment	(1,225)	(1,304)
Hall	(6,983)	(6,983)
Website	(278)	(202)
Equipment	(2,917)	-
Insurance	(298)	-
Printing, postage and stationery	(5,904)	(2,160)
Telecommunications	(480)	-
Independent examiner's fees	(1,020)	(1,020)
Accountancy fees	(660)	(660)
Legal fees	(249)	-
Depreciation of computer equipment	(1,205)	(1,607)
	(75,680)	(70,735)
	(75,680)	(70,735)
NET INCOME	271,936	45,803