

Charity number: 1201273

Bethel United Church of Jesus Christ (Apostolic) 2 Gibson Road

Trustees' Report and Financial Statements

For the Period Ended 31 March 2024

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Bethel United Church of Jesus Christ (Apostolic) 2 Gibson Road

**Reference and Administrative Details of the Charity, its Trustees and Advisers
For the Period Ended 31 March 2024**

Trustees Rev D Edmund, Chair
 R D Murray
 P Bartley
 D Burke-Lewis
 E Myers (resigned 9 May 2023)

Charity registered number 1201273

Principal office 2 Gibson Road
 Birmingham
 B20 3UE

Accountants Dains Audit Limited
 2 Chamberlain Square
 Paradise Circus
 Birmingham
 B3 3AX

**Trustees' Report
For the Period Ended 31 March 2024**

The Trustees present their annual report together with the financial statements of the Charity for the period 8 December 2022 to 31 March 2024.

The CIO was incorporated on 8 December 2022 and is preparing its first set of statutory financial statements to 31 March 2024.

Objectives and activities

a. Objectives and planning

The object of the CIO is to advance the Christian religion in accordance with the Articles of Faith in such ways and in such parts of the United Kingdom or the world as the Charity Trustees from time to time may think fit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Charitable activities

Following the incorporation of the CIO, the Trustees are in the process of finalising the transfer of the activities, assets and liabilities of the Bethel Gibson Road Church from Bethel United Church of Jesus Christ Apostolic U.K. to the CIO. This transfer is expected to occur during the next reporting period and as a result the CIO is dormant for its first accounting period.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity's policy is to maintain a sufficient level of reserves to meet its short term obligations and operational needs. As the CIO was dormant for its first accounting period, it currently holds no reserves.

c. Material investments policy

The Constitution permits the CIO to exercise powers of investment and borrowing which are consistent with its principal objects and activities. At the year end the charity only held the investment in the trading subsidiary. The performance of the investments is monitored on a regular basis by the Trustees.

Trustees' Report (continued)
For the Period Ended 31 March 2024

Structure, governance and management

a. Constitution

Bethel United Church of Jesus Christ (Apostolic) 2 Gibson Road is a registered charity, number 1201273, and is constituted under a Constitution (Association Structure) dated 8 December 2022.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution (Association Structure).

c. Policies adopted for the induction and training of Trustees

New Trustees are provided with copies of the Constitution, the most recent annual report, recent minutes and a copy of the Charity Commission guidance, "The Essential Trustee" as part of their familiarisation and induction.

d. Related party relationships

The CIO is affiliated with Bethel United Church of Jesus Christ Apostolic U.K.

e. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £nil to the assets of the Charity in the event of winding up.

Trustees' Report (continued)
For the Period Ended 31 March 2024

Statement of responsibilities of the Trustees

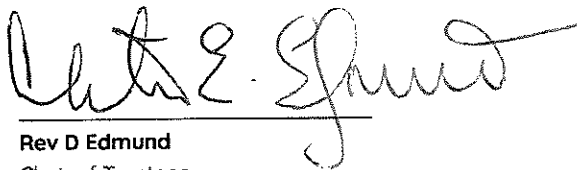
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution (Association Structure). They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 8 June 2024 and signed on their behalf by:



Rev D Edmund
Chair of Trustees

**Independent Examiner's Report
For the Period Ended 31 March 2024**

**Independent Examiner's Report to the Trustees of Bethel United Church of Jesus Christ (Apostolic) 2
Gibson Road ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 31 March 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity'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 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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 content 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.

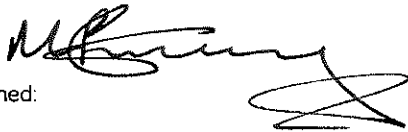
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Bethel United Church of Jesus Christ (Apostolic) 2 Gibson Road

Independent Examiner's Report (continued)
For the Period Ended 31 March 2024

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 8 June 2024

Mark Gurney FCCA DChA

Dains Audit Limited

Birmingham

Bethel United Church of Jesus Christ (Apostolic) 2 Gibson Road

**Statement of financial activities
For the Period Ended 31 March 2024**

	Note	Total funds 16 Month period ended 31 March 2024 £
Income from:		
Donations and legacies		-
Total income		-
Expenditure on:		
Charitable activities		-
Total expenditure		-
Net movement in funds		-
Reconciliation of funds:		
Total funds carried forward		-

The Statement of Financial Activities includes all gains and losses recognised in the period.

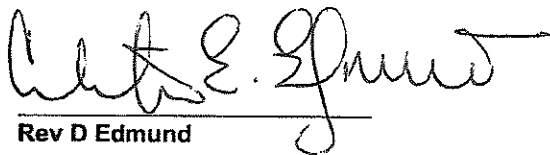
The notes on pages 9 to 10 form part of these financial statements.

Bethel United Church of Jesus Christ (Apostolic) 2 Gibson Road

Balance Sheet
As at 31 March 2024

	2024 £
Current assets	
Cash at bank and in hand	-
Total net assets	-
Charity funds	
Unrestricted funds	-
Total funds	-

The financial statements were approved and authorised for issue by the Trustees on 08 June 2024 and signed on their behalf by:



Rev D Edmund
Chair of Trustees

The notes on pages 9 to 10 form part of these financial statements.

**Notes to the Financial Statements
For the Period Ended 31 March 2024**

1. General information

Bethel United Church of Jesus Christ (Apostolic) 2 Gibson Road is a charitable incorporated organisation (CIO) registered with the Charity Commission in England and Wales. The address of the CIO's registered office is given on the Charity Information page. The principal activity of the charity is that of a dormant charity.

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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Bethel United Church of Jesus Christ (Apostolic) 2 Gibson Road meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration or other benefits.

During the period ended 31 March 2024, no Trustee expenses have been incurred.

4. Statement of funds

The CIO was dormant in the current period and there has been no movement in funds during the period.

**Notes to the Financial Statements
For the Period Ended 31 March 2024**

5. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £NIL for the debts and liabilities contracted before he/she ceases to be a member.

6. Related party transactions

There are no related party transactions in either period.