

Beauty Behind Gospel
Unaudited Financial Statements
4 April 2024

Beauty Behind Gospel

Financial Statements

Year ended 4 April 2024

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Beauty Behind Gospel

Trustees' Annual Report

Year ended 4 April 2024

Chair's report

Beauty Behind Gospel

The Trustees of Beauty Behind Gospel are pleased to present their report for the financial year ended April 2024.

Reference and administrative details

Registered charity name Beauty Behind Gospel

Charity registration number 1203697

Principal office

The trustees

Susan Kolade	(Appointed 20 th May 2023)
Joycelyn Bruno	(Appointed 15 th May 2023)
Abimbola Akuyiga	(Appointed 15 th December 2023)
Akita Alexander	(Appointed 15 th May 2023)

Beauty Behind Gospel

Trustees' Annual Report *(continued)*

Year ended 4 April 2024

Achievements and performance

The following outlines the significant activities carried out during the year, focusing on our purpose of teaching and preaching the Gospel of Jesus Christ, planting churches and ministries worldwide, raising disciples, leaders and missionaries to advance the mission of the Christian faith.

1. Church Services

Sunday Service

Our Sunday services served as the central gathering for worship, teaching, and fellowship. Each service is designed to offer a transformative encounter with God through dynamic praise and worship, sound biblical teaching, and the ministry of the Holy Spirit. The preaching of the Gospel remains at the heart of our Sunday gatherings, equipping believers with biblical principles for victorious Christian living. These services also provided an opportunity for congregants to engage in corporate worship, prayer, and communion, fostering unity and spiritual growth.

We had up to 50 Sunday services held in the year with over 60 people in attendance in person and online.

Prayer Service

Prayer is the foundation of our ministry, and our dedicated prayer services held every Tuesday and every last Friday of every month created a space for believers to seek God's face, intercede for others, and receive divine direction. Through corporate prayer, we stand together in faith, believing God for breakthroughs in personal lives, the church, and the wider community. These sessions encouraged spiritual discipline and reinforced our dependence on God's power and guidance. We've had many wonderful testimonies come from these prayer services held.

Bible Study Service

Our Bible study services offer a structured approach to understanding and applying God's Word. These sessions held every Thursday encouraged in-depth exploration of Scripture, allowing members to engage in discussions, ask questions, and deepen their faith. By equipping believers with biblical knowledge, our Bible study meetings cultivated spiritual maturity, helping individuals grow in their walk with Christ and become effective witnesses of the Gospel. Our church services are also streamed live on our BBG church YouTube channel, providing an opportunity for anyone who doesn't live local to us to watch and be blessed, therefore spreading the Gospel of Jesus Christ further.

2. Leadership Training

We are committed to raising disciples, leaders, and missionaries who will advance the mission of the Christian faith. Our leadership training programmes held every first Saturday of every month focuses on biblical leadership principles, character development, and practical ministry skills. Through mentorship and structured training, we equipped those appointed as leaders to serve effectively in various capacities within the church and beyond, fostering a new generation of Christian leaders. This is a continuous training session.

We had more than 10 leadership training sessions held in the year with over 15 leaders in attendance.

Beauty Behind Gospel

Trustees' Annual Report *(continued)*

Year ended 4 April 2024

Achievements and performance *(continued)*

3. Evangelism

In the past year, we consistently went to the Kings Square Sandwell Centre in West Bromwich which is within our community to share the Good News every month about Jesus Christ and what He has done for us with those who may not have had the opportunity to hear about this Good news, fulfilling the Great Commission is at the core of our ministry.

We also had online evangelism, this is a term we use to describe the spreading of the gospel through sharing encouragement, scriptures, snippets from services both in video and picture formats. We were more effective in our online evangelism as we had over 5 people attend our church after seeing our activities online.

4. Christian Counselling

Life challenges counselling

Recognising the challenges individuals face in their personal and spiritual lives, our church provided counselling services to offer guidance, encouragement, and biblical solutions. We offered support to those struggling with various life issues, helping them navigate their difficulties with faith and wisdom.

On Sundays throughout the year, our ministers dedicated their time after the service to counsel at least 2 people who would have one life challenge or the other, dedicating this time alone brought comfort to those in challenging circumstances.

Marriage Counselling

Strong marriages build strong families and communities. Our marriage counselling services provide biblical principles and practical guidance to couples preparing for marriage and those facing challenges within their marriage. Through premarital counselling and pastoral support, we strive to strengthen marriages, promote godly relationships, and uphold Christian family values. We successfully counselled and married two couples in the year and have more marriage counselling schedules for the coming months.

Collaboration

We also collaborated with our humanitarian organisation partner - HIANA (Hope In A New Age) to help individuals in need, empower the youths within our congregation and in our community, We donated resources internationally as well to Togo, Ghana and Pakistan to help youths and families in need of basic amenities.

HIANA has a more detailed report of their work in their annual report, see - <https://>

Beauty Behind Gospel

Trustees' Annual Report *(continued)*

Year ended 4 April 2024

Plans for future periods

We also have some pipeline activities planned to enhance the spreading of the Gospel of Jesus Christ and to improve the lives of everyone who attends our church.

Christian retreat

We plan to have a christian retreat sometime in 2025. Our Christian retreat will provide a dedicated time for believers to step away from daily distractions and immerse themselves in God's presence. This retreat will offer a spiritually enriching environment for personal renewal, deeper fellowship, and intensive Bible study. We'll be having worship, prayer, and teaching sessions, and we hope that attendees experience spiritual revival, gain fresh insights into their faith, and strengthen their relationship with God. We'll also be having meals together, sports and a time to interact and socialise. This retreat will also foster unity among believers, encouraging mutual support and accountability as they grow in their walk with Christ

Evangelism Training

We also have evangelism training in the pipeline. Evangelism is at the heart of our mission, and we are committed to equipping believers with the knowledge, confidence, and practical skills needed to share the Gospel effectively. Our evangelism training programme provides a strong biblical foundation, teaching participants how to communicate the message of salvation clearly, answer tough questions, and engage with people from different backgrounds and belief systems. Through workshops, role-playing exercises, and real-world outreach opportunities, individuals gain hands-on experience in witnessing to others with wisdom, compassion, and boldness. We also emphasise the importance of prayer, the leading of the Holy Spirit, and the role of personal testimony in evangelism. Whether reaching out to communities, workplaces, schools, or mission fields abroad, our training prepares believers to be effective ambassadors for Christ, ensuring that more people encounter the life-transforming power of the Gospel.

The trustees' annual report was approved on 12 January 2025 and signed on behalf of the board of trustees by:



Susan Kolade

Beauty Behind Gospel

Independent Examiner's Report to the Trustees of Beauty Behind Gospel

Year ended 4 April 2024

I report to the trustees on my examination of the financial statements of Beauty Behind Gospel ('the charity') for the year ended 4 April 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Sylvanus Dzotsi BA(Hons), FCCA
Association of Chartered Certified Accountants
Yevs House
130 Cape Hill
Smethwick
West Midlands
B66 4PH
Independent Examiner

Beauty Behind Gospel

Statement of Financial Activities

Year ended 4 April 2024

		2024	
	Note	Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	4	174,012	174,012
Other income	5	2,428	2,428
Total income		<u>176,440</u>	<u>176,440</u>
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies	6	162,260	162,260
Expenditure on charitable activities	7,8	10,547	10,547
Total expenditure		<u>172,807</u>	<u>172,807</u>
Net income and net movement in funds		<u>3,633</u>	<u>3,633</u>
Reconciliation of funds			
Total funds brought forward		—	—
Total funds carried forward		<u>3,633</u>	<u>3,633</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 14 form part of these financial statements.

Beauty Behind Gospel

Statement of Financial Position

4 April 2024

	Note	2024 £
Fixed assets		
Tangible fixed assets	12	175
Current assets		
Cash at bank and in hand		4,458
Creditors: amounts falling due within one year	13	1,000
Net current assets		<u>3,458</u>
Total assets less current liabilities		<u>3,633</u>
Net assets		<u><u>3,633</u></u>
Funds of the charity		
Unrestricted funds		3,633
Total charity funds	14	<u><u>3,633</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 12 January 2025, and are signed on behalf of the board by:

The notes on pages 9 to 14 form part of these financial statements.

Beauty Behind Gospel

Statement of Cash Flows

Year ended 4 April 2024

	2024
	£
Cash flows from operating activities	
Net income	3,633
<i>Adjustments for:</i>	
Depreciation of tangible fixed assets	19
Accrued expenses	<u>1,000</u>
Cash generated from operations	4,652
Net cash from operating activities	<u>4,652</u>
 Cash flows from investing activities	
Purchase of tangible assets	<u>(194)</u>
Net cash used in investing activities	<u>(194)</u>
 Net increase in cash and cash equivalents	4,458
Cash and cash equivalents at beginning of year	<u>—</u>
Cash and cash equivalents at end of year	<u>4,458</u>

The notes on pages 9 to 14 form part of these financial statements.

Beauty Behind Gospel

Notes to the Financial Statements

Year ended 4 April 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 141 Tat Bank Road, Oldbury, Birmingham, B69 4NH.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Beauty Behind Gospel

Notes to the Financial Statements *(continued)*

Year ended 4 April 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Beauty Behind Gospel

Notes to the Financial Statements *(continued)*

Year ended 4 April 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Beauty Behind Gospel

Notes to the Financial Statements *(continued)*

Year ended 4 April 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £
Donations		
Offering	67,124	67,124
Tithe	38,297	38,297
General Donation	57,370	57,370
Gifts		
Gift Aid	11,221	11,221
	<u>174,012</u>	<u>174,012</u>

5. Other income

	Unrestricted Funds £	Total Funds 2024 £
Other Refund	2,428	2,428

Beauty Behind Gospel

Notes to the Financial Statements *(continued)*

Year ended 4 April 2024

6. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds
	£	2024
Costs of raising donations and legacies - Donations	158,539	158,539
Costs of raising donations and legacies - Other type 1	1,750	1,750
Costs of raising donations and legacies - Other type 2	1,971	1,971
	<u>162,260</u>	<u>162,260</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds
	£	2024
Support costs	<u>10,547</u>	<u>10,547</u>

8. Expenditure on charitable activities by activity type

	Support costs	Total funds
	£	2024
Governance costs	<u>10,547</u>	<u>10,547</u>

9. Net income

Net income is stated after charging/(crediting):

	2024
	£
Depreciation of tangible fixed assets	<u>19</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024
	£
Wages and salaries	<u>10,547</u>

The average head count of employees during the year was Nil.

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee remuneration and expenses

[All charities must disclose information relating to trustees remuneration, including a statement if no remuneration was received. Please populate ReportPad TrusteeRemuneration.](#)

Beauty Behind Gospel

Notes to the Financial Statements *(continued)*

Year ended 4 April 2024

12. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 5 April 2023	—
Additions	194
At 4 April 2024	<u>194</u>
Depreciation	
At 5 April 2023	—
Charge for the year	19
At 4 April 2024	<u>19</u>
Carrying amount	
At 4 April 2024	<u>175</u>

13. Creditors: amounts falling due within one year

	2024 £
Accruals and deferred income	<u>1,000</u>

14. Analysis of charitable funds

Unrestricted funds

	At 5 April 2023 £	Income £	Expenditure £	At 4 April 2024 £
General funds	<u>—</u>	<u>176,440</u>	<u>(172,807)</u>	<u>3,633</u>

15. Analysis of changes in net debt

	At 5 Apr 2023 £	Cash flows £	At 4 Apr 2024 £
Cash at bank and in hand	<u>—</u>	<u>4,458</u>	<u>4,458</u>