

BETHEL PENTECOSTAL CHURCH (DEVON)

a Charitable Incorporated Organisation

**TRUSTEES' ANNUAL REPORT
AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
08 SEPTEMBER 2023 TO 31 DECEMBER 2024**

BETHEL PENTECOSTAL CHURCH (DEVON)
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FOR THE PERIOD ENDED 31 DECEMBER 2024

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REFERENCE & ADMINISTRATION DETAILS

Charity name: **BETHEL PENTECOSTAL CHURCH (DEVON)**
Other names charity is known by: **BETHEL PENTECOSTAL CHURCH BARNSTAPLE**

Charity number: 1204647
Charity's operating address: 19 HOOD DRIVE
EXETER
EX2 7GG

Telephone number: 07879565565
Email address: admin@bpcdevon.org
Website: www.bpcdevon.org

NAMES OF THE CHARITY TRUSTEES WHO MANAGE THE CHARITY

Pr. Raji Sam	Chair
Mr. Baby James Vangacheril	Trustee
Mr. Joseph Joseph Kaipakasseril	Trustee

Bank:

LLOYDS BANK

Independent Examiner:

Mr Jaison Varghese Zachariah
Vectra Management Consultancy
Suite 4, 113A The Old Church
Gloucester Road North
Filton, Bristol, BS34 7PT

STRUCTURE, GOVERNANCE & MANAGEMENT

Description of the Charity's Trusts

Type of Governing Document:	Constitution
How the Charity is Constituted:	Charitable Incorporated Organisation
Trustee Selection Methods:	Trustees are appointed by a resolution passed at a properly convened meeting of the Charity Trustees

OBJECTIVES & ACTIVITIES

OBJECTIVES OF THE CHARITY

Bethel Pentecostal Church is a charitable incorporated organisation incorporated on 08 Sep 2023, based in Exeter. The objective of the charity is to advance the Christian faith by preaching the gospel and teaching the doctrines inscribed in the Holy Bible.

ACTIVITIES OF THE CHARITY

REGULAR ACTIVITIES: Our Sunday Worship Services continued to be held every Sunday from 10:00AM to 12:30PM predominantly in Malayalam. The Holy Communion is conducted on the first Sunday of every month. Cottage Meetings were held every Saturday via Zoom or in an individual's house, depending on availability. Ladies Meetings were conducted once every week via Zoom. Chain prayers were organized on the first Saturday of the month from 5:00AM to 4:00PM throughout the year. Fasting prayers were conducted on the first Saturday of every month via Zoom or in an individual's house, depending on availability

NEW INITIATIVES: Sunday School syllabus was revamped to provide more focussed spiritual education to our students. We transitioned to the new syllabus (based on material provided by Church of God, North America) in the 2023-24 Academic Year. Two additional classes (Intermediate & Junior) were started to cater to younger students. Two new speakers and a wireless microphone were procured in July 2024 for use as floor monitors and to cater to the growing Worship team. Regular Worship team practices were initiated in April 2024. A new website for the CIO was created over a 3-month period beginning in Aug 2023. The CIO purchased charity license for Microsoft 365, which included email facility. A new Laptop was purchased in Feb 2024 to cater for the growing CIO media needs. A new YouTube channel was established in May 2024 to post sermons and other spiritual content.

SPECIAL EVENTS: A combined service with Malayalee churches in the South West of England was hosted by the CIO in April 2024. A special Sunday school anniversary meeting was conducted in November 2024 featuring spiritual and cultural programmes, as well as the distribution of certificates, trophies and gifts for academic achievements. Special New Years services were conducted on 31 December 2023 and 31 December 2024 for thanksgiving and blessing the congregation.

CHILDREN AND YOUTH MINISTRY: Sunday School: Sunday School classes were conducted every Sunday from 12:45PM to 1:30PM. The Annual Sunday School exam was held on 25th August 2024 for all classes. Youth programme meetings: Youth meetings with spiritual and cultural programmes were conducted on the last Sunday of every month.

LADIES MINISTRY: Ladies meeting functions to empower and equip women of our CIO. They engage in various spiritual activities including prayer and worship. The women were also able to share testimonies, special messages and pray for different matters.

FINANCIAL SUPPORT TO OTHER CHARITIES AND INDIVIDUALS: We have extended financial help to several charities and individuals in the UK and abroad. We have financially supported the Bible Society. We have supported financially for the medical treatment of three individuals in need in India. We have supported financially for the funeral expenses of an individual in need in India.

STATUTORY DECLARATION

The trustees declare that they have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties.

FINANCIAL REVIEW

The Gross Income of the Charity for the period is £26,741.56 and collection before registration £2,116.87 and the resources expended are £22,135.93 The available cash funds at the year-end is £6,722.50

STATUTORY NOTES TO THE ACCOUNTS

Particulars of Any Outstanding Guarantee Given by the CIO

The Charity did not receive any grants during the period and does not have any ongoing projects or contracts committed for the future. Therefore, there is no liability arising from any guarantees given by the CIO.


Particulars of Any Outstanding Debt

The Charity does not have any outstanding debts.

DECLARATION

The Trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the Charity's Trustees.

Signature(s):	 <u>Pr. Raji Sam (Oct 31, 2025 21:09:47 GMT)</u>	 <u>Baby James Vangacheril (Oct 31, 2025 21:10:19 GMT)</u>
Full Name(s):	Raji Sam	Baby James Vangacheril
Position(s):	Chairperson	Trustee
Date:	31/10/2025	31/10/2025

Independent Examiner's Report on the Accounts

We report on the accounts of the charity for the year ended 31st December 2024.

Respective responsibilities of Trustees and Examiner:

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is our responsibility to examine the accounts (under section 43 of the 1993 Act), to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act), and to state whether particular matters have come to our attention.

Basis of independent examiner's report:

Our 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 charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeking explanations from the 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 statements below.

Independent examiner's statement:

In connection with our examination, no matter has come to our attention:

which gives us reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 41 of the 1993 Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have not been met; or

to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jaison Varghese Zachariah
Vectra Management Consultancy

BETHEL PENTECOSTAL CHURCH (DEVON)
RECEIPTS AND PAYMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2024

Categories	Unrestricted funds	Total funds	Last year
Receipts			
Donation and gifts	3,819.99	3,819.99	2,116.87
Offering	9,575.96	9,575.96	-
Tithe	10,826.00	10,826.00	-
Sub total	24,221.95	24,221.95	2,116.87
Other Income			
Gift Aid Claim	2,519.61	2,519.61	-
Sub total	2,519.61	2,519.61	-
Total receipts	26,741.56	26,741.56	2,116.87

Payments

Depreciation Charge for the Year - Fixtures & Fittings	253.60	253.60	-
Depreciation Charge for the Year - Computer Equipment	187.25	187.25	-
Bank charges	1.53	1.53	-
Charity running cost	816.38	816.38	-
Cost of services	1,125.00	1,125.00	-
Donations	4,412.72	4,412.72	-
Printing and stationery	311.28	311.28	-
Events	1,362.50	1,362.50	-
Refreshments	807.45	807.45	-
Rent	4,433.50	4,433.50	-
Repairs and maintenance	680.89	680.89	-


BETHEL PENTECOSTAL CHURCH (DEVON)
RECEIPTS AND PAYMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2024

Equipment	836.11	836.11	-
Allowance to Church Minister	2,800.00	2,800.00	-
Subscriptions	342.55	342.55	-
Training	72.00	72.00	-
IT and Websites	197.52	197.52	-
Membership Fees	295.00	295.00	-
Registration & Professional fees	274.50	274.50	-
Honorarium to Guest Pastors	1,350.00	1,350.00	-
Sub total	20,559.78	20,559.78	-
Asset and investment purchases			
Fixtures & Fittings - Additions - Cost	1,268.00	1,268.00	-
Computer Equipment - Additions - Cost	749.00	749.00	-
Sub total	2,017.00	2,017.00	-
Total Payments	22,576.78	22,576.78	-
Net of receipts/(payments)	4,164.78	4,164.78	2,116.87
Cash funds last year end	2,116.87	2,116.87	
Cash funds this year end	6,281.65	6,281.65	2,116.87

BETHEL PENTECOSTAL CHURCH (DEVON)
RECEIPTS AND PAYMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2024

Categories	Details	Unrestricted funds	Restricted income funds
Cash funds			
	Cash at bank and in hand	2,622.97	-
	Lloyds Bank	4,099.53	-
	Total Cash Funds	6,722.50	-
Assets retained for the charity's own use			
	Details	Fund to which asset belongs	Cost
	Fixtures & Fittings	Unrestricted Funds	1,268.00
	Computer Equipment	Unrestricted Funds	749.00

The financial statements were approved by the Board on 31 October 2025 and signed on its behalf by:


Pr. Raji Sam (Oct 31, 2025 21:09:47 GMT)
 Raji Sam
 Chairperson


Baby James Vangacheril (Oct 31, 2025 21:00:19 GMT)
 Baby J. Vangacheril
 Trustee

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared 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)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Donation and gifts	3,819.99	3,819.99	2,116.87
Offering	9,575.96	9,575.96	-
Tithe	10,826.00	10,826.00	-
Total	24,221.95	24,221.95	2,116.87

3. Other Income

Analysis	Unrestricted funds	Total funds 2024
	£	£
Gift Aid Claim	2,519.61	2,519.61
Total	2,519.61	2,519.61

4. Expenditure on Charitable Activities

	Total funds 2024	Total funds 2023
Analysis	£	£
Bank charges	1.53	-
Charity running cost	816.38	-
Cost of services	1,125.00	-
Donations	4,412.72	-
Printing and stationery	311.28	-
Events	1,362.50	-
Refreshments	807.45	-
Allowance to Church Minister	2,800.00	-
Training	72.00	-
Membership Fees	295.00	-
Honorarium to Guest Pastors	1,350.00	-
	13,353.86	-

5. Support Costs

	Total funds 2024
Analysis	£
Support Costs	
Subscriptions	342.55
	342.55

6. Other Expenditure

	Unrestricted funds	Total funds 2024
Analysis	£	£
Depreciation Charge for the Year - Fixtures & Fittings	253.60	253.60
Depreciation Charge for the Year - Computer Equipment	187.25	187.25
Rent	4,433.50	4,433.50
Repairs and maintenance	680.89	680.89
Equipment	836.11	836.11
IT and Websites	197.52	197.52
Registration & Professional fees	274.50	274.50
Total	6,863.37	6,863.37

7. Tangible Fixed Assets

	Fixtures & Fittings	Computer Equipment
	£	£
7.1 Cost or valuation		
At 08 September 2023	-	-
Additions	1,268.00	749.00
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 December 2024	1,268.00	749.00
7.2 Depreciation and impairments		
At 08 September 2023	-	-
Charge for the year	253.60	187.25
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 December 2024	253.60	187.25
7.3 Net book value		
At 08 September 2023	-	-
At 31 December 2024	1,014.40	561.75

8. Cash at bank and in hand

	Total funds 2024	Total funds 2023
	£	£
Cash at bank and in hand	2,622.97	2,116.87
Lloyds Bank	4,099.53	-
Total	6,722.50	2,116.87

9. Charity funds

Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
Unrestricted funds	2,116.87	26,741.56	20,559.78	-	-	8,298.65
Total	2,116.87	26,741.56	20,559.78	-	-	8,298.65










BETHEL PENTECOSTAL CHURCH (DEVON) Trustees' Annual Report for the Period Ended 31 December 2024

Final Audit Report

2025-10-31

Created:	2025-10-31
By:	Jaison Zachariah (admin@vectramc.co.uk)
Status:	Signed
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