Bethel Apostolic Church of Praise

Financial Statements for the

year ended 31 March 2026

Bethel Apostolic Church of Praise

INDEX

for the year to 31 March 2026

Page 1	**Charity information**
Page 2 -5	**Trustees Report**
Page 6	**Statement of Financial Activities**
Page 7	**Statements of Assets and Liabilities**
Page 8	**Independent Examiner's Report**

Bethel Apostolic Church of Praise

CHARITY INFORMATION

Trustees

Mr Jacob Harriott
Mr Laswell Salmon
Ms Nukline Jones
Mr Patrick Morrison

Charity Number
1157613

Charity Correspondence Address
Bethel Apostolic Church of Praise
91 Castle Road West
Oldbury
W Mids B68 0EL

Independent Examiner
Gary P Brookes FCA BSC
130 Wombourne Park
Wombourne
South Staffs WV5 0LY

Bankers
Lloyds Bank
Smethwick branch
116 High Street
Smethwick
B66 1AE

Bethel Apostolic Church of Praise
Trustees' Report for the year ended 31 March 2026

Governing Document

The organisation is a charitable trust constituted by a Trust Deed adopted 18 March 2014 and registered with the charity commission 26th June 2014

Trustees

The trustees as named on page 1 have served throughout the period, except those who have been appointed or ceased to act as trustees during the current year, as indicated. New Trustees are chosen by invitation in order that the charity to have representations from a wide range of agencies. We match our skill requirements with knowledge and experience and where there are gaps, we offer appropriate training.

Trustee Induction and Training

There are no specific policies and procedures for induction/training of trustees. However, they are inducted according to individual requirements. A copy of the Charity's Trust Deed is supplied, along with the charity's policies and procedures and copies of recent board meeting minutes and accounts. Individual Trustees' roles/responsibilities are negotiated with all the trustees so that their roles complement each other.

Objectives and Activities

To advance the Christian faith for the benefit of the public particularly but not exclusively through the holding of prayer meetings, lectures, public celebration of religious festivals and producing and/or distributing literatures on the Christian faith to enlighten others about the faith.

Throughout the year the trustees have paid due regard to the Charities Commission's guidance on Public Benefit and, in particular, the specific guidance provided to charities for the advancement of religion.

Achievements and Performance

We commenced the year with a desire to continue to advance the Christian faith and to develop a deeper understanding and engagement with our local community.

BACOP continues to hold outreach meetings, weekly congregational meetings on Sundays, Tuesdays and afternoon prayer and fasting on Wednesday afternoons. Additional prayer meetings are held at the church, and home visits are held within the community on request. Free community events are also held to encourage attendance in a less formal setting.

The trustees have voted to provide a stipend to our pastor Bishop Jacob Harriott commencing from April 2025. This is in recognition of 50 years in ministry, the work and dedication given to the establishment of BACOP and his recent promotion to the office of Bishop within the Bethel UK Church organisation.

This was a year of extraordinary expenditure due to essential upgrades and replacement of equipment. These notably include the following:

- Installation of new alarm system
- New CCTV covering the internal and external permitter of the building
- New security lighting for the permitter of the building
- New gas boiler

These works were long overdue but should now provide security and reduce expenditure on boiler repairs in the future.
The above expenditure has primarily resulted in us having an overall loss for the financial year. These works were essential and should now last us for a number of years.

There is a desire to "step outside of the 4 walls" and rather than wait for people to come to us, we are making more of an effort to engage with the community and evangelise in situations in which we would not normally be present.

To facilitate this, we have partnered with Sandwell Council, other charity organisations and the Police, in order to increase our footprint within the community.
Using the Breaking Bread Men's Group to facilitate this, we have:

- Partnered with Transforming Lives for Good (TLG) Christian children's charity, which pairs a struggling child with a trained adult coach for one-to-one support. The support is one coach, one child, one hour per week in their local school. We are currently in the process of being trained as coordinator/coaches.
- We are also setting up an Appropriate Adult Programme to support young people who come into custody and have no family support. Our volunteers would be with them, to provide support whilst at the Police station. The vetting and training process is currently in progress.
- We have also become a registered Third-Party Reporting Centre (TPRC) for reporting hate crime. This is so that victims of hate crime have a safe place to report incidents to us, in order for us to pass this information on to the police.
- We also have volunteers who have put themselves forward to support visitors at the new Midland Metropolitan University Hospital.

We strongly believe that the above new schemes will give us a chance to better engage with a wider diversity of people within the community.
Our annual Community Fun Day in our church car park was a success, where all food, activity and entertainment was fully funded by BACOP.
BACOP has agreed to fund the BACOP Academy for a third year. The aim is to help up to 10 children from within the local community with tuition in Math's and English. This is for disadvantaged families within the community and is provided free of cost. BACOP pays for a qualified teacher who provides one hour of tuition per week for the group of children. The academy ran for 6 months from September 24 to March 25. We have again received a very positive response from both children and parents, and the children have reported an increase in confidence, especially in math's.

BACOP continues to host the men's group Breaking Bread, which has been running for over 3 years and provides an informal and safe place for men and boys to come together and talk, share experiences and seek support. This group continues to grow.

Future Plans

To expand the work of BACOP, we aim to :-

- Further expand the evangelism of the faith
- Support the sick and those in need of support
- Increase of our knowledge and understanding of the gospel
- Continue with the BACOP Academy into the next financial year
- Provide and fully fund free day trip and fund for members of the community
- Provide and fully fund another free Fun Day in the car park
- Continue to provide a safe place for men and boys to meet via monthly Breaking Bread meetings.
- Commencement of the Appropriate Adult Programme to support young people in custody
- Commencement of the TLG programme to help struggling children
- Support victims of hate crime via the BACOP Third Party Reporting Centre.

Financial Review

The results of the Charity for the year are set out in the attached financial statements.

A small deficit for 2025-26 was recorded for the first time of £2,144

This follows a year where a healthy surplus, of £20,698, was achieved, which was skewed with a late claim of the previous year's gift aid tax refunds of £8,281
This is compared to the more routine 2025/26 years claim of £3,842
Offerings and Donations of £ 29,262 were slightly down on the previous year's £31,710

However, the main factor was the catch-up expenditure on overdue repairs and replacements
Furthermore, a log was carried out as well as some new initiatives, including the introduction of a Stipend for the Pastor further expenditure re the BACOP Academy, and an increase in social and community events and their related costs
The expenditure on maintenance and renewals came to (£13214+£989) =£14203 out of an overall annual expenditure total of £35,248
As with current times inflation nudged regular costs e.g. increased utility costs such as heating etc.
Consequently, the overall expenditure at £35,248 was well up on previous year of £19,293

Total bank funds have decreased marginally from £171,035, to £168,890 for the 2025-26 financial year.

Clearly this still gives the trustees scope to advance some of its stated future plans with also the option to transfer some of these available funds into safe interest earning accounts.

Reserves Policy
The church is now at a stage to consider this, given that there are currently no paid clergy there is the opportunity to revisit and consider future or alternative building options ensuring that all building regulations and obligations are met in the meantime.
In the light of these definitive reserves policy is not imperative at this stage of its existence.

Risk Policy
The Directors purpose to be aware of any major strategic, operational, and financial risks to the Charity. In the year ahead, all the major areas will be reviewed and kept up to date. The Church has a revised child protection policy and every adult who is involved in working with the children and young people in the Church is screened through independent body, 'ThirtyOne:eight' and undertakes to follow the guidelines provided for churches and utilise the resources offered. The Senior Leaders hold current enhanced DBS certificates as do other members of the Leadership Group and Trustees.

Trustees' Responsibilities

Charity Law 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 its financial activities for that year together with its assets and liabilities at the end of the year, adequately distinguishing any material, special trust or other restricted fund of the charity. In preparing those financial statements, the directors are required to:

a) select suitable accounting policies and then apply them consistently;

b) make judgments and estimates that are reasonable and prudent;

c) state whether the policies adopted are in accordance with the appropriate SORP on accounting by Charities and the Accounting Regulations and with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and

d) prepare the financial statements on the going concern unless it is inappropriate to assume that the charity will continue in its activities.

The trustees are responsible for keeping proper accounting records which 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 Statements of Recommended Practice 2019 and the regulations made under section of the Charities Act 2011. 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 irregularities. The trustees have the power to invest in such assets as they see fit.

Date of approval ..... 7/9/26 .....

Signature of Trustee .....

NAME of TRUSTEE ..... Patricia Morrison .....

Bethel Apostolic Church of Praise

Statement of Financial Activities for the year to 31 March 2026

Receipts	2026 Total £	2025 Total £	2024 Total £	2023 Total £
Offerings	£ 29,262	£ 31,710	16,093	19,284
Gift Aid tax refund	£ 3,842	£ 8,281		6,246
	£ 33,104	£ 39,991	16,093	25,530
Payments				
Equipment and repairs	£ -	£ 1,500	-	750
Convention and social event costs	£ 3,094	£ 1,180	1,306	1,030
Utilities	£ 3,541	£ 5,616	5,150	3,426
Insurance	£ 950	£ 915	901	823
Telephone	£ 867	£ 681	582	401
Charity donations	£ -	£ -	457	2,655
Child protection	£ 159	£ 329	145	129
Governance	£ 375	£ 595	295	275
Musicians fee	£ -	£ -	90	-
IT and communications costs	£ -	£ 375	-	-
Gifts to Childrens centre	£ -	£ -	-	774
General maintenance	£ 13,214	£ 1,599	24	490
Stationery	£ -	£ 154	-	-
BACOP Academy	£ 4,275	£ 3,300	-	-
Social events	£ 1,386	£ 2,117	-	-
Community Mens Group (BB)	£ -	£ 339	-	-
Sundries (inc bank charges £50.96)	£ 2,258	£ 593	-	-
Property Revaluation	£ 540	-	-	-
Stipend	£ 3,600	-	-	-
Renewals	£ 989	-	-	-
Total	£ 35,248	19,293	8,950	10,753
(Deficit)/Surplus for Year	-£(2,144)	20,698	7,143	14,777
Funds Brought Forward	£ 171,034	£ 150,336	£ 143,193	£ 128,416
Funds Carried forward	**£ 168,890**	**£ 171,034**	**£ 150,336**	**£ 143,193**

Bethel Apostolic Church of Praise

Statements of Assets and Liabilities at 31 March 2026

	2026	2025	2024
	£	£	£
Current Bank Accounts	168,890	171,034	167,718
Total Bank Balances	168,890	171,034	167,718
Other assets			
Building	690,000	690,000	460,000
Chairs	1,450	1,650	1,900
Computer	750	900	1,100
Carpet and Linoleum	1,540	1,550	1,700
Pulpit	710	720	730
Stove	260	270	280
Mikes	230	245	255
Keyboard	240	255	270
Drum set	205	205	220
Amplifier	220	225	225
Table and Chairs	205	210	215
Fridge (new)	989	25	30
Fitted Kitchen	1,185	1,060	1,245
Music Mixer		250	125
	£697,984	£697,565	£468,295
Liabilities			
Accounts preparation and independent examination	395	375	375

The accounts and statement of assets and liabilities set out for the year ended 31 March 2026 are as approved by the church trustees

Signed

Date 7/9/26

Independent Examiners Report to the Trustees of Bethel Apostolic Church of Praise

I report to the trustees on the examination of the accounts of the Bethel Apostolic Church of Praise for the year ended 31 March 2026

Responsibilities and basis of report

The Charity's Trustees 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 trusts accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commissioners under section 145 (5) (b) of the Act.

Independent Examiners 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 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 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 .

Signed .....

Name & Qualification Gary Peter Brookes FCA BSc
FCA = Fellow of the Institute of Chartered Accountants

Address 130 Wombourne Park , Wombourne, South Staffs , WV5 0LY

Date .08 / 09 /2026