CHARITY REGISTRATION NUMBER: 1184691

Bethel Free Church

Unaudited Financial Statements

31 December 2025

BOHORUN & CO LTD
Chartered Certified Accountants
6 Howley Park Business Village
Pullan Way
Leeds
England
LS27 0BZ

Bethel Free Church

Financial Statements

Year ended 31 December 2025

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Bethel Free Church

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	Bethel Free Church
Charity registration number	1184691
Principal office	Bethel Free Church - Leeds CIO Fourteenth Avenue Leeds LS12 1LE
The trustees	
	A Spink A Spink M Donoghue J Peel E Reeve G Reeve
Independent examiner	D P Bohorun FCCA FCMI 6 Howley Park Business Village Pullan Way Leeds England LS27 0BZ

Structure, governance and management

Bethel Free Church- Leeds is a non-profit Charitable Incorporated Organisation and is registered with the Charity Commission for England and Wales under number 1184691.

A list of the current Trustees can be found above. Its principal place of business is:

Bethel Free Church - Leeds CIO
Fourteenth Avenue
Leeds LS12 1LE

Organisational Structure

Bethel Free Church - Leeds CIO is governed by its constitutional documents, including an 'Expression of our Church practice and Christian ethics' statement, filed with the Charity Commission for England and Wales from its inception.

By constitution Bethel Free Church - Leeds CIO must have a minimum of three Trustees. All new Charity Trustees must be appointed by a resolution passed at a properly convened meeting of the Charity Trustees. In selecting individuals for appointment as Charity Trustees, the Charity Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. All Charity Trustees must subscribe and adhere to, in belief and lifestyle, the Statement of Faith.

Governance and Management

Policy and strategic decisions are referred to and made by the Trustees at properly Constituted Meetings or electronic communications when the subject matter allows. Decisions are taken according to a 60% majority of votes of those eligible to vote at that meeting, unless it is a major decision when the matter will be adjourned until all can attend. Day to day decisions are delegated to the Church Elder and Church Members in line with agreed principals and objectives.

Potential conflicts of interests have been identified, i.e., where married couple are both serving as trustees, it could appear that either one could exert inappropriate or disproportionate influence upon the other's decisions. It is agreed by the Janet Peel and myself that, whilst it is to be expected and hoped that they will discuss Trusts matters between themselves outside of formal Trustees meetings, much as any Trustee may, we are confident that their individual allegiance and commitment to God first and foremost, coupled with their respect for each other, will result in them expressing their own views and decisions in regard to Trust matters.

Risk Management

The Trustees have identified the major strategic risks to which Bethel Free Church - Leeds CIO is exposed and has established controls and actions to mitigate them. Risk Management is carried out annually and is monitored at each of the Trustees quarterly Meetings.

The Trustees take all reasonable steps to moderate and manage the potential risks along with business and financial risks.

Objectives and activities

Objectives:
The Objectives of the CIO are, for the public benefit: the advancement of the Christian faith in Leeds in accordance with the Statement of Faith and such other parts of the United Kingdom and the world as the Charity Trustees may from time to time decide.

Activities:
Although we remain conscious and alert to any new public health issues since the Covid 19 pandemic, in particular in regard to mental health issues in adult and young people, and these will impact upon our capacity and abilities to respond to any given situation, never-the-less we have returned to and extended normal levels of activity where volunteers and time allow: A plan to open up the Church as a 'warm space' under the Local Authority scheme was unable to go ahead as we were unable to obtain advice from them in regard to our kitchen facilities in time. In principle, improvements were agreed and plans to upgrade the kitchen area are now in place and relevant members are undertaking training in the necessary Food Hygiene Certificates.

Other activities:
- Distribution of 700 'Good News' papers each month to local families. This has been reduced by 50 papers due to the illness of one of the distributors. She will be unable to resume delivery and a further possible reduction is contemplated due to the uncertainness of the availability of others.

- Rotated personal visits to 170 families who have been contacted via this general distribution and wish contact with someone from the church.

- Throughout the year a monthly book-table, offering free Bibles and Christian Books took place in the local Town Street. This continues to be popular with many local families and individuals, both UK and world citizens, and by God's grace we intend to continue it as an ongoing service to these peoples from differing cultures, communities and countries whom we would not meet in our normal distribution area. Although sometimes our regular timing conflicts with another group there have been no issues and we respect each other's right and desire to be there. Leeds City Council is proposing to forge ahead with a deeply unpopular plan to pedestrianise the Town Street, but is meeting fierce opposition from the Public and Shop Owners. Should it go ahead as proposed we may not be able to hold the Monthly Book Table whilst the building work goes on (was to begin Spring 2025- now delayed) and perhaps not be able to resume as space may not be given.

- A Children's Book Table has been run twice in 2025 at the end of school-terms where families and local children have been invited to find a reading or colouring book for use in the school holidays. Books for the parents have also been freely available and Bibles on request.

- Bethel took part in two local 'Community Festivals@ and hosted a 'MacMillian' Coffee afternoon.

- Mike has continued taking assemblies at a local primary school, where he is also a Governor with lead responsibility for safeguarding.

- Nancy Obinwa has also become a School Governor and taken on the lead role of SEND Governor

- Mike continues to support local primary schools to resist any attempts by radical groups to press their views on school policies and practices that would have been damaging to the pupils and staff's mental and emotional well-being and attends the 'Cluster' Meetings of local schools deciding on funding and services.

- Bethel was unable to provide the popular interactive Bible Exhibition for the local school this year as workers could not be guaranteed.

- Bethel has used its links and contacts to provide an opportunity for residential groups from the school and staff at a reduced cost, but these have not yet been taken up. The member of staff currently responsible retired and this offer has been made again to the new responsible person.

- Bethel was again able to be a conduit for the distribution of Christmas presents for families in need from the Sainsbury stores collection scheme.

- Mike is available to take Funeral services of individuals who had some association with Bethel if the family requests that we undertake this last act for them. This offered free as many families struggle to pay for the basic funeral, even so many are now diverted into the low-cost cremation service approach. This is now raising issues regarding the relative's unfulfilled bereavement and Bethel members are sought out for comfort, guidance and emotional support. Where more expert support is required people are supported to access these. Any monies forthcoming to the church or individuals from offering Funerals are paid into the Church account.

- Mike has had to be extensively involved with those attending church in: resolving inheritance claims; searching for lost relatives; encouraging people to make Wills; supporting those who appear to have been tricked into coming to UK on promise of non-existing work and liaising with Immigration Department when required.

- Church members offer emotional, spiritual and occasional practical support to those who find themselves caught in dubious employment situationsrelating the Government's 'Licensing scheme' for care workers. The frequency of cases of underpayment for hours worked, the demand to be constantly available and the worry of having their License cancelled for failure to comply has increased.

- Telephone and email support is made available to anyone in the Community who needs it and where appropriate face to face meetings took place.

- General Sunday services and midweek meetings remained open to all adults who wished to attend and could respect others' rights to be present and not feel intimidated.

- A 'Sunday School' has now been restarted as we have a number of younger children attending with their parent. Whilst this is additional work it is welcomed as we see the children settle, become more biddable and learn Bible stories. A creche would also be a welcome addition, but workers are not available.

- Limited and time sensitive financial support to those known to the church whose income does not meet their needs eg. Paying a phone bill to allow continued communication and access to Universal Credit accounts.

- Advice and assistance in ensuring homes are warm, dry and safe.

- Arbitration between neighbours to reduce social tension and avoid escalation of violence.

- Information sharing (CCTV footage) with the Police to identify possible perpetrators and solve crime.

Achievements and performance

Further to those outlined above and in furtherance of our duty to God to meet the whole needs of people and not just spiritual, Bethel Free Church- Leeds CIO, has used every opportunity available to support those in the Community who have sought or needed emotional, mental and spiritual support and guidance especially at weekends or holidays when the professional agencies are unavailable.

Utilizing new and traditional methods, we have sought all those who attend to become'good neighbours' or friends' to any in need whilst endeavouring to protect those volunteers offering such services from over commitment or exploitation.

The Elder and pastoral team have also: continued to support one family through the Family Court process; engaged with Children's Services or Schools on behalf of children and families to ensure fairness and understanding; supported individuals into work; continued to raise the difficulty local families have of obtaining inexpensive Photo ID, as the local Agency failed after one success to work with a private company offering such services.

Bethel was invited to take a major part in the local Community Days in 2025. These were poorly attended in general and reflects the reduction of funding by the sponsors.

Throughout 2025, Bethel saw a continued increase in those attending who originate from outside the UK and who were unknown to each other before attending. Although some have moved on due to work or family commitments the friendships begun at Bethel continue and our 'International family' where people feel welcomed, supported and encouraged continues to grow.

It is rare for anyone who comes into the church for the first time not to have some complicating issues and whilst our first priority to spread the Christian message, we believe we are following the Lord's example of His love to all in seeking to address their whole needs.

Consequently, by God's grace, we are able to continue to serve the Armley and New Wortley Communities in His Name and are a recognised, respected and received addition to the Community.

Financial review

The trustees submit the financial statements for the year ended 31 December 2025. The Statement of Financial Activities shows a surplus of £4,316 (2024: surplus £63) which is fully unrestricted. Funds of the Trust at 31 December 2025 amount to £150,939 (2024: £146,623).

The trustees' annual report was approved on ....15/10/26.... and signed on behalf of the board of trustees by:

M Donoghue
Trustee

Bethel Free Church

Independent Examiner's Report to the Trustees of Bethel Free Church

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Bethel Free Church ('the charity') for the year ended 31 December 2025.

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.

15/10/2026

D P Bolgoni FCCA FCMI
Independent Examiner

6 Howley Park Business Village
Pullan Way
Leeds
England
LS27 0BZ

Bethel Free Church

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	4	26,303	26,303	12,601
Total income		26,303	26,303	12,601
Expenditure				
Expenditure on charitable activities	5,6	21,987	21,987	12,538
Total expenditure		21,987	21,987	12,538
Net income and net movement in funds		4,316	4,316	63
Reconciliation of funds				
Total funds brought forward		146,623	146,623	146,560
Total funds carried forward		150,939	150,939	146,623

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 15 form part of these financial statements.

Bethel Free Church

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	11	125,786	125,983
Current assets			
Cash at bank and in hand		25,939	21,679
Creditors: amounts falling due within one year	12	786	1,039
Net current assets		25,153	20,640
Total assets less current liabilities		150,939	146,623
Net assets		150,939	146,623
Funds of the charity			
Unrestricted funds		150,939	146,623
Total charity funds	13	150,939	146,623

These financial statements were approved by the board of trustees and authorised for issue on 15/12/25 and are signed on behalf of the board by:

M Donoghue
Trustee

The notes on pages 9 to 15 form part of these financial statements.

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 Bethel Free Church - Leeds CIO, Fourteenth Avenue, Leeds, LS12 1LE.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

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.

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:

Equipment	-	20% reducing balance

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.

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 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	8,214	8,214	6,107	6,107
Designated Donations	10,500	10,500	120	120
Gift Aid	7,589	7,589	6,374	6,374
	26,303	26,303	12,601	12,601

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Charitable Activities	21,160	21,160	11,663	11,663
Support costs	827	827	875	875
	21,987	21,987	12,538	12,538

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2025**	Total fund 2024
	£	£	£	£
Charitable Activities	21,160	–	21,160	11,663
Governance costs	–	827	827	875
	21,160	827	21,987	12,538

7. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	197	246

8. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	630	630

9. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Tangible fixed assets

	Freehold property £	Equipment £	**Total £**
Cost			
At 1 January 2025 and 31 December 2025	125,000	3,000	128,000
Depreciation			
At 1 January 2025	–	2,017	2,017
Charge for the year	–	197	197
At 31 December 2025	–	2,214	2,214
Carrying amount			
At 31 December 2025	125,000	786	125,786
At 31 December 2024	125,000	983	125,983

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	630	630
Other creditors	156	409
	786	1,039

13. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025 £	Income £	Expenditure £	**At 31 December 2025 £**
General funds	146,623	26,303	(21,987)	150,939

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
General funds	146,560	12,601	(12,538)	146,623

14. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	125,787	125,787
Current assets	25,939	25,939
Creditors less than 1 year	(787)	(787)
Net assets	150,939	150,939

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	125,983	125,983
Current assets	21,679	21,679
Creditors less than 1 year	(1,039)	(1,039)
Net assets	146,623	146,623