Charity registration number: 1204647

BETHEL PENTECOSTAL CHURCH (DEVON)
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

BETHEL PENTECOSTAL CHURCH (DEVON)
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BETHEL PENTECOSTAL CHURCH (DEVON)
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	Mr Raji Sam - Chair Mr Joseph Joseph Kaipakasseril - Trustee Mr Baby James Vangacheril - Trustee
Charity Number	1204647
Principal Address	19 HOOD DRIVE EXETER EX2 7GG
Independent Examiner	Jaison Varghese Zachariah VECTRA MANAGEMENT CONSULTANCY Suite 16, The Old Church 113a Gloucester Road North Filton Bristol BS34 7PT

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

Objectives and Activities

Aims and Objectives

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 11:00AM to 01:30PM predominantly in Malayalam. The timings were changed to accommodate a new timing for the Sunday School. The Holy Communion is conducted on the first Sunday of every month.
An English Service is conducted from 12.30PM to 1.30PM on two Sundays 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 organised 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: A new Sunday School Syllabus was introduced based on content provided by Transformation Church Birmingham with an aim to provide a more holistic and doctrinal instruction to our students. We transitioned to the new syllabus in the 2025-26 Academic Year. Four additional classes were started to cater to younger students with an aim to bring about more personal attention to each student.
Choir practices continued to be conducted every week (usually on Fridays or Saturdays) depending on the availability of members.

SPECIAL EVENTS: A Baptism Sunday was conducted in the summer where two people took the water baptism as a sign of their faith.
A special Sunday school anniversary meeting was conducted in December 2025 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 31st December 2025.

CHILDREN AND YOUTH MINISTRY: Sunday School: Sunday School classes were conducted every Sunday from 10.00 AM to 11.00 AM. The Annual Sunday School exam was held on 2nd November 2025 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 Freedom Community Alliance based in Barnstaple (Registered Charity Number: 1125960) with a one-off donation.

We have supported financially for the medical treatment of a needy child suffering from IPEX for having a stem cell transplant in India .

Public Benefit

The charity advances the Christian faith for the public benefit through regular worship services, prayer meetings, Bible teaching, pastoral support and community fellowship. The church seeks to provide opportunities for spiritual growth and to support individuals and families within the local community. Its activities are open to the public and are carried out in accordance with its charitable objectives.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

The trustees' report was approved by the board of trustees and signed on its behalf by:





Mr Raji Sam

Trustee
29/10/2026

Mr Baby James Vangacheril

Trustee
30 Oct 2026

BETHEL PENTECOSTAL CHURCH (DEVON)
Independent Examiner's Report to the Trustees of BETHEL PENTECOSTAL CHURCH (DEVON)
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of BETHEL PENTECOSTAL CHURCH (DEVON) (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you 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 Trust'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 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 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 contents 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.



Jaison Varghese Zachariah

26/10/2026
Suite 16, The Old Church
113a Gloucester Road North
Filton
Bristol
BS34 7PT

BETHEL PENTECOSTAL CHURCH (DEVON)
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	31 December 2025 Total funds	31 December 2024 Unrestricted funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	17,643	1,845	19,488	26,742
EXPENDITURE ON:					
Charitable activities:	**5**				
Expenditure on Charitable Activities		(16,076)	(1,845)	(17,921)	(20,560)
NET INCOME		1,567	-	1,567	6,182
NET MOVEMENT IN FUNDS		1,567	-	1,567	6,182
RECONCILIATION OF FUNDS:					
Total funds brought forward		8,299	-	8,299	2,117
TOTAL FUNDS CARRIED FORWARD	**10**	9,866	-	9,866	8,299

The notes on pages 7 to 10 form part of these financial statements.

BETHEL PENTECOSTAL CHURCH (DEVON)
Statement of Financial Position
As At 31 December 2025

	Notes	Unrestricted funds	Restricted funds	31 December 2025 Total funds	31 December 2024 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**8**	2,341	-	2,341	1,576
		2,341	-	2,341	1,576
CURRENT ASSETS					
Cash at bank and in hand		7,825	-	7,825	6,723
		7,825	-	7,825	6,723
Creditors: Amounts Falling Due Within One Year	**9**	(300)	-	(300)	-
NET CURRENT ASSETS (LIABILITIES)		7,525	-	7,525	6,723
TOTAL ASSETS LESS CURRENT LIABILITIES		9,866	-	9,866	8,299
NET ASSETS		9,866	-	9,866	8,299
FUNDS OF THE CHARITY					
Unrestricted Funds				9,866	8,299
TOTAL FUNDS	**10**			9,866	8,299

behalf of the board

Mr Raji Sam
Trustee
29/10/2026

Mr Baby James Vangacheril
Trustee
30 Oct 2026

The notes on pages 7 to 10 form part of these financial statements.

1. General Information

BETHEL PENTECOSTAL CHURCH (DEVON) is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1204647 . The principal address is 19 HOOD DRIVE, EXETER, EX2 7GG.

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

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All incoming resources are recognised in the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable, and the amount can be measured reliably.

Voluntary income, including donations, tithes and offerings, is recognised when received or when entitlement has been established. Gift Aid recoverable on qualifying donations is recognised in the same accounting period as the related donations.

2.3. Resources Expended

All expenditure is recognised on an accruals basis when a legal or constructive obligation exists, it is probable that settlement will be required, and the amount can be measured reliably.

Expenditure is classified under the appropriate headings in the Statement of Financial Activities. Charitable expenditure includes costs incurred in carrying out the charity's religious, worship, pastoral and community activities.

Governance and support costs are allocated to the relevant expenditure categories on a reasonable and consistent basis.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	20%
Computer Equipment	25%

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	Unrestricted funds £	Restricted funds £	31 December 2025 Total funds £
Donations and gifts	430	1,121	1,551
Gift aid	2,864	-	2,864
Other	14,349	724	15,073
	17,643	1,845	19,488

	Unrestricted funds	Restricted funds	31 December 2024 Total funds
	£	£	£
Donations and gifts	3,820	-	3,820
Gift aid	2,520	-	2,520
Other	20,402	-	20,402
	26,742	-	26,742

4. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	31 December 2025	31 December 2024
	£	£
Depreciation of tangible fixed assets - owned	1,025	441

5. Analysis of Expenditure

	31 December 2025 Support costs (see note 6)
	£
Expenditure on Charitable Activities	17,921

	31 December 2024 Support costs (see note 6)
	£
Expenditure on Charitable Activities	20,560

6. **Support Costs**

	31 December 2025 Expenditure on Charitable Activities	31 December 2024 Expenditure on Charitable Activities
	£	£
Employee costs	2,100	2,800
Premises expenses	3,320	5,115
General administration	11,476	12,204
Depreciation	1,025	441
	17,921	20,560

7. **Average Number of Employees**

Average number of employees during the year was: NIL (2024:)

8. **Tangible Assets**

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 January 2025	1,268	749	2,017
Additions	-	1,790	1,790
As at 31 December 2025	1,268	2,539	3,807
Depreciation			
As at 1 January 2025	254	187	441
Provided during the period	202	823	1,025
As at 31 December 2025	456	1,010	1,466
Net Book Value			
As at 31 December 2025	812	1,529	2,341
As at 1 January 2025	1,014	562	1,576

9. **Creditors: Amounts Falling Due Within One Year**

	31 December 2025	31 December 2024
	£	£
Accruals and deferred income	300	-

10. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	8,299	17,643	(16,076)	9,866
Restricted funds				
Restricted fund	-	1,845	(1,845)	-
Total funds	8,299	19,488	(17,921)	9,866

	As at 8 September 2023	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	2,117	26,742	(20,560)	8,299
Total funds	2,117	26,742	(20,560)	8,299

11. **Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	31 December 2025	31 December 2024
	£	£
Travel	2,100	2,800

Number of trustees reimbursed for expenses during the year was 1 (2024: 1)

12. **Related Party Disclosures**

BETHEL PENTECOSTAL CHURCH (DEVON)
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	31 December 2025 Total funds	31 December 2024 Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	1,551	3,820
Gift aid	2,864	2,520
Offering	8,063	9,576
Tithe	7,010	10,826
	19,488	26,742
	19,488	26,742
EXPENDITURE ON:		
Charitable Activities:		
Expenditure on Charitable Activities		
Travel and subsistence expenses	(2,100)	(2,800)
Rent	(3,320)	(4,434)
Repairs and maintenance	-	(681)
Insurance	(372)	-
Printing, postage and stationery	(842)	(1,147)
Training seminars and workshops	-	(72)
Website costs	(377)	(198)
Accountancy fees	(300)	-
Professional fees	(261)	(275)
Other services	-	(1,125)
Subscriptions	(502)	(638)
Bank charges	(1)	(2)
Charitable donations	(4,971)	(4,413)
Sundry expenses	1	2
Charity running cost	(297)	(816)
Refreshments	(940)	(807)
Honorarium	(850)	(1,350)
Event Expenses	(1,764)	(1,363)
Depreciation of fixtures and fittings	(203)	(254)
Depreciation of computer equipment	(822)	(187)
	(17,921)	(20,560)
	(17,921)	(20,560)
NET INCOME	1,567	6,182