

Registered Charity Number
1188011

Bethesda Methodist Church

Report and Accounts

31 August 2021

BETHESDA METHODIST CHURCH
CHARITY NUMBER: 1188011
TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021

Trustees

The trustees who served during the period were:

Rev Naomi Cooke
Keith Norman
Andy Sparkes
Teresa Griffiths
Tina Savage
Celia Kidd
David Terry
Helen Davies
Helen Taylor
Jenny Richards
John Cox
Lindsay Williams
Moirra Anderson
Rachel Simpson
Sue Harvey
Brian Robertson
Peter Allsopp
Helen Nye
Catherine Gibb
Brian Gibb

Who we are

Bethesda Methodist Church is situated at 18 Great Norwood Street, Cheltenham, Gloucestershire GL50 2AP. Bethesda is part of the Gloucestershire Methodist Circuit.

Bethesda is a community of all ages who love God, find life and hope in the way of Jesus, and seek to be filled with the Holy Spirit in all that we do. We hold together the rich and broad tradition of Christianity with insights and understandings from the present, and this is reflected in our theology and variety of worship.

We support a wide programme of worship events and community activities throughout each week; some we organise, some we host. Bethesda is a place where everyone is encouraged to be themselves, wherever they might find themselves in life; however they might describe their faith or the lack of it.

We are a congregation seeking to follow the way of Jesus.

We ask questions and wonder at answers, deepening our understanding of the call to discipleship through worship, learning together and nurturing faith.

More details can be found at <https://wp.bethesda-church.org.uk/>

Many of our church based activities in this period were disrupted by Covid but as a church we continued to support the wide church family and maintain activities where possible. Sunday worship has continued with a mixture of pre-recorded services aired on YouTube and live worship via Zoom. Junior Church also continued via Zoom. The Church opened for Sunday services again in May 2021.

Hawling Methodist Church

From 1 September 2019 Hawling Methodist Church became a “class” of Bethesda Methodist Church. Bethesda and Hawling have been closely linked for many years, not only as part of the same Circuit, but also receiving pastoral oversight from the same minister. Being a class means that Hawling effectively becomes part of Bethesda whilst still operating with a degree of autonomy. Members of Hawling are on the Bethesda Church Council. The fellowship at North Cerney also comes under the Bethesda umbrella.

Church groups – prior to Covid a number of church groups met on a regular basis and it is hoped that most of them will continue again in the Autumn of 2021.

- ✓ Bethesda Singers who meet weekly and enhance worship on a regular basis
- ✓ Weekly Lunch Club to support the elderly in the community
- ✓ Welcome Club meeting weekly and supporting the elderly with talks and activities
- ✓ Toddler group meeting twice per week
- ✓ Bible study
- ✓ House Groups
- ✓ Saturday morning coffee shop open to all to chat, drink tea or coffee and eat cake. There is no charge but any donations are, in turn, donated to local charities – normally over £2,000 per year.
- ✓ Bethesda Backpackers organising weekly walks in the Cotswolds (already taking place weekly)
- ✓ Country Dance Group
- ✓ Scouts, Guides, Cubs, Brownies and Beavers (Groups have started meeting again)

Bethesda has a strong tradition of supporting the community both locally and town-wide and various activities take place in the hall and in the church itself.

Locally, this ranges from parent and child groups, to acting as a polling station for elections, to a meeting place for the Bethesda Scouts and Guides and Brownies groups.

We host a variety of town-wide groups ranging from choir practice for various choirs, to Art classes and AI Anon.

We strongly support several local charities and organisations including G.A.R.A.S. working with refugees, Open Door for the homeless, the Food Bank, Gardners Lane Centre and several others. We believe in playing an active role in the community whenever the opportunity arises.

Pastoral support

In common with many Methodist Churches, we operate a system of pastoral support whereby every member of the church family is linked to a pastoral visitor who will ensure that members are kept in touch with what is happening in Church and is able to offer further support if needed. The Church holds some money in a Benevolent Fund which can provide small cash payments for anyone in particular need (at the discretion of the Minister).

Bethesda also have the advantage of a part-time Lay Worker who supports the work of the minister and pastoral visitors all of which has been more important than ever during Covid.

Creative Age

With the assistance of financial grants from Gloucestershire County Council and the Methodist Church and pastoral overview from our minister and lay worker, assisted by church volunteers, Bethesda works with individuals to enrich the lives of elderly dementia sufferers and their carers. Activities and support continued during Covid with telephone calls, newsletters and garden based activities.

Safeguarding

Bethesda Methodist Church commits itself to ensuring the implementation of the Connexional Safeguarding Policy, government legislation, guidance and safe practice within our Church premises. There is a safeguarding officer appointed by Church Council.

Financial review

The financial statements show a surplus for the year on the general account of £1,773 giving a general fund balance at 31 August 2021 of £24,750. In addition to this a generous legacy of £46,000 was received in the year. There are no restrictions on the use of these funds and the trustees are still considering options on how to best use the money for the mission of the church. In the meantime these funds have been ringfenced. Including interest the balance is £46,039 which is held on behalf of the church by Trustees for Methodist Church Purposes. The financial statements are prepared on a receipts and payments basis.

Reserves Policy

The Church needs to hold reserves primarily to manage the funds passing through its accounts. As trustees, the members of Church Council believe that the Church should seek to hold, in the General Fund, reserves of around one third of annual routine expenditure which would amount to £32,000 on the Bethesda account and £1,500 on the Hawling account.. The respective balances at 31 August 2021 were £17,247 and £7,463.

Risk management

The trustees have examined the principal strategic and operational risks, which the charity faces and confirm that the systems have been established to minimise these risks.

Structure, governance and management

The governing document for the Church is the Deed of Union (1932) and the Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the church is undertaken by the Church Leadership Team along with the Minister.

Responsibilities of the management committee

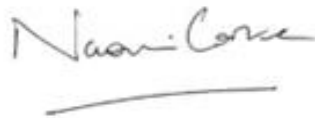
Charity law requires the management committee to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the Charity and its financial activities for that period. In preparing those financial statements the management committee are required to:

- ✓ Select suitable accounting policies and then apply them consistently;
- ✓ Make judgements and estimates that are reasonable and prudent;
- ✓ State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements, and;
- ✓ Prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The management committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with 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 other irregularities.

Approval

This report was approved by the trustees on 4 October 2021 and signed on their behalf by:

A handwritten signature in dark ink, appearing to read 'Naomi Cooke', with a horizontal line underneath it.

Rev'd Naomi Cooke _____

Bethesda Methodist Church

Independent Examiners' Report

Independent Examiners' report to the trustees of Bethesda Methodist Church

I report to the trustees on my examination of the accounts of Bethesda Methodist Church for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts 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 can 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:

the accounting records were not kept in respect of the charity as required by section 130 of the Act;
or

the accounts do not accord with those records; or

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 which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

S M Davies
51 Roberts Road
Cheltenham
Gloucestershire
GL52 5DJ

4 October 2021

Bethesda Methodist Church
Statement of Financial Activities
for the year ended 31 August 2021

	Notes	Unrestricted £	Restricted £	2021 £	2020 £
INCOMING RESOURCES					
Donations, gifts and legacies		138,913	3,601	142,514	83,340
Grants		-	32,004	32,004	18,335
Bank account interest		107		107	366
Other income	3	4,827	-	4,827	15,311
Internal organisations		-	1,206	1,206	5,442
		<u>143,847</u>	<u>36,811</u>	<u>180,658</u>	<u>122,794</u>
RESOURCES EXPENDED					
Direct charitable expenditure					
Circuit assessment		81,792	-	81,792	80,772
Donations		3,150	190	3,340	12,343
Project expenses		-	31,067	31,067	22,130
Other expenditure					
Operating	4	11,093	5,353	16,446	23,153
Internal organisations		-	3,622	3,622	4,886
Total resources expended		<u>96,035</u>	<u>40,232</u>	<u>136,267</u>	<u>143,284</u>
NET MOVEMENT IN FUNDS FOR THE YEAR		47,812	(3,421)	44,391	(20,490)
FUND BALANCES AT 31 AUGUST 2020		22,974	39,920	62,894	74,499
Balance transfer	5	-	-	-	8,885
FUND BALANCES AT 31 AUGUST 2021		<u>70,786</u>	<u>36,499</u>	<u>107,285</u>	<u>62,894</u>

Bethesda Methodist Church
Balance Sheet
as at 31 August 2021

	Notes	2021 £	2020 £
Current assets			
Cash at bank and in hand		<u>107,285</u>	<u>62,894</u>
The funds of the charity			
General fund		70,786	22,974
Restricted funds	6	29,813	30,818
Internal organisation funds	6	6,686	9,102
Total charity funds		<u>107,285</u>	<u>62,894</u>

Rev'd N Cooke
Trustee
Approved by the trustees on 4 October 2021



Bethesda Methodist Church
Notes to the Accounts
for the year ended 31 August 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 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 2015 as amended February 2016) [Charities SORP (FRS 102)] and the Charities Act 2011 and applicable regulations. This is a Public Benefit Entity as defined by FRS 102.

Income and Expenditure

Income and Expenditure are accounted for in the Statement of Financial Activities (SoFA) when received and paid respectively.

Fund accounting

Unrestricted funds - these are available for use at the discretion of the trustees in furtherance of general objects of the charity.

Designated funds - these are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds - These are available for use subject to restrictions imposed by the original purpose for which the funds were given.

Going concern

At the time of approving the accounts the trustees have a reasonable expectation that they have 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.

Church buildings

It is not considered relevant to include a valuation of the church buildings on the Balance Sheet. The church building and halls are insured for £4,611,000.

2 Trustees

None of the trustees received any remuneration or benefits from the charity, directly, during the year. Any payments made to trustees were reimbursement of expenses incurred on behalf of the charity. The minister and lay worker are employed by the Gloucestershire Methodist Circuit. Bethesda contributes to circuit costs via the assessment payments.

3 Other income	Unrestricted	Restricted	2021	2,020
	£	£	£	£
Room hire	1,552	-	1,552	6,286
Solar panels	3,225	-	3,225	4,420
Sundry	50	-	50	950
Special collections for third parties	-	-	-	2,219
	<u>4,827</u>	<u>-</u>	<u>4,827</u>	<u>13,875</u>

Bethesda Methodist Church
Notes to the Accounts
for the year ended 31 August 2021

4 Operating expenses	Unrestricted	Restricted	2021	2,020
	£	£	£	£
Cleaning	512	-	512	4,147
Insurance	3,603	-	3,603	3,408
Light and heat	2,821	-	2,821	4,242
Printing and stationery	194	-	194	676
Repairs and renewals	935	5,353	6,288	7,605
Telephone and internet	1,297	-	1,297	1,212
Sundry	1,731	-	1,731	3,118
Special collections for third parties	-	-	-	2,219
	11,093	5,353	16,446	26,627

5 Balance transfer

Following Hawling Methodist Church becoming a class of Bethesda as at 1 September 2019 the balance on the Hawling General Fund was transferred to Bethesda.

6 Restricted funds analysis

	Balance			Balance
	01/09/2020	Receipts	Payments	31/08/2021
Restricted Funds	£	£	£	£
Benevolent Fund	555	130	(189)	496
Coffee Shop	513	529	-	1,042
Covid Fund	1,750	-	-	1,750
Creative Age	5,972	22,355	(15,746)	12,581
Lay Worker	7,540	12,591	(15,322)	4,809
Music Fund	570	-	-	570
Property Fund	13,918	-	(5,353)	8,565
	30,818	35,605	(36,610)	29,813
Internal Organisation Funds				
Bethesda Singers	707	-	-	707
Bethespians	380	-	-	380
Flower Fund	701	-	-	701
Lunch Club	2,420	-	(750)	1,670
Toddlers	2,665	-	(1,700)	965
Traidgreen	212	1,206	(1,172)	246
Welcome Club	2,017	-	-	2,017
	9,102	1,206	(3,622)	6,686