

Registered Charity Number
1188011

Bethesda Methodist Church

Reports and Accounts

31st August 2022

BETHESDA METHODIST CHURCH
CHARITY NUMBER: 1188011
TRUSTEES' REPORT FOR THE YEAR ENDED 31st AUGUST 2022

Trustees

The trustees who served during the period were:

Rev Naomi Cooke	Heather Sparkes	Celia Kidd
Teresa Griffiths	David Terry	Christine Pringle
Keith Norman	Moirra Anderson	Elaine Bailey
Tina Savage	Helen Davies	Jenny Richards
Ros Terry	John Cox	Helen Taylor
Brian Gibb	Helen Nye	Rachel Simpson
Peter Allsopp	Brian Robertson	Catherine Gibb
Caroline Deacon	Lindsay Williams	

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. In November 2021 and following on from new liturgies being approved at the 2021 Methodist Conference, Bethesda Methodist Church Council unanimously approved the solemnisation of marriages of same sex couples and the blessing of same sex marriages previously solemnised. Bethesda was excited to subsequently host the marriage of a same sex couple in July 2022.

We are a congregation seeking to follow the way of Jesus and 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 and has so continued with the exception of a few short periods of required online worship (eg Christmas 2021). The Bethesda congregation has returned to worship and proudly shared the rich tapestry of other activities at Bethesda with other organisations and users who are also resuming at our premises.

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

Church groups meet either on a regular or ad hoc basis and all have returned since the lifting of COVID-19 restrictions from the Autumn of 2021:

- Bethesda Singers who have resumed and meet to prepare for specific Bethesda events while enriching weekly worship as individuals
- Weekly Lunch Club supports the elderly in the community and has new members
- Welcome Club supporting the re-kindled Creative Age programme
- Toddler group meeting twice per week
- Bible study meeting on the Church premises mid-week
- House Groups meeting both face-to-face and on-line to avoid difficult winter travel
- 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 and these, following a modest start, are growing again
- Bethesda Backpackers organising weekly walks in the Cotswolds
- Country Dance Group
- Scouts, Guides, Cubs, Brownies and Beavers

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 and their organising committees.

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. They are 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. This has proved to be very important as we have returned to worship together in our Sanctuary at Bethesda, making sure all are comfortable and have been able to return to the building at their own pace. Our Lay Worker has resumed the taking of the communion elements from our communion table to those who are unable to attend those services in person.

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, Bethesda works with individuals to enrich the lives of elderly dementia sufferers and their carers. Post-COVID, the programme re-started at Bethesda in 2022 and has been warmly received and supported, delivering successful sessions for participants. The programme is supported by church volunteers and is proving to be a very important outreach activity.

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 deficit for the year on the general account of £3,155 giving a general fund balance at 31 August 2022 of £21,595. Given the financial pressures of returning to the building with heating, lighting and cleaning costs and the need to re-build the community of users (eg for room hire), this is a significant achievement that has been made possible by the generosity of givers and donors with both increased regular contributions and one-offs. Additional budgeting and forecasting at both Bethesda and with the Gloucestershire Methodist Circuit is in place. This will carefully both plan and track our income and expenditure, underpinning the continuing financial viability of Bethesda. The financial statements are prepared on a receipts and payments basis.

Part of the generous legacy of £46,000 received by Bethesda in the financial year ending 31st August 2021 will be used by the trustees to increase the Lay Worker posts that have proved so valuable to our church and community (note that there are no restrictions on the use of these funds and the trustees will continue to seek the best use the money for the mission of the church). In this year, £6,000 was released from the legacy as the Bethesda contribution to the Pastoral Lay Worker post to 31st August 2023 with matched funding from both the Gloucestershire Methodist Circuit and the Bristol Methodist District. The funds will continue to be ringfenced until applied to Bethesda Church Council approved projects. Taking this initial draw down in mind and including interest, the balance is £40,223 which is held on behalf of the church by Trustees for Methodist Church Purposes.

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 £34,000 on the Bethesda account and £1,850 on the Hawling account. The respective balances at 31 August 2022 were £15,148 and £6,447.

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:

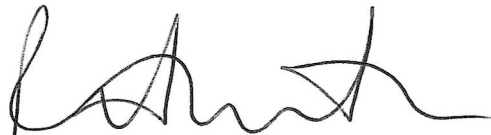
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the 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 7th June 2023 and signed on their behalf by:

Rev'd Rachel Leather

A handwritten signature in black ink, appearing to be 'Rachel Leather', written over a horizontal line.

**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 2022 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.



Ms Caroline Susan Sparrow.
128 Cheltenham Road,
Bishop's Cleeve,
Gloucestershire.
GL52 8LZ

7th June 2023

Bethesda Methodist Church
Statement of Financial Activities
for the year ended 31 August 2022

	Notes	Unrestricted £	Restricted £	2022 £	2021 £
INCOMING RESOURCES					
Donations, gifts and legacies		91,140	4,165	95,305	142,514
Grants		-	16,279	16,279	32,004
Transfers		-	6,297	6,297	-
Bank account interest		329	-	329	107
Other income	3	7,937	-	7,937	4,827
Internal organisations		-	1,185	1,185	1,206
		<u>99,406</u>	<u>27,926</u>	<u>127,332</u>	<u>180,658</u>
RESOURCES EXPENDED					
Direct charitable expenditure					
Circuit assessment		74,124	-	74,124	81,792
Donations		5,462	-	5,462	3,340
Internal grants (from TMCP)		6,000	-	6,000	-
Project expenses		-	36,013	36,013	31,067
Other expenditure					
Operating	4	22,566	4,965	27,531	16,446
Bank account charges		222	-	222	-
Internal organisations		-	716	716	3,622
Total resources expended		<u>108,374</u>	<u>41,694</u>	<u>150,068</u>	<u>136,267</u>
NET MOVEMENT IN FUNDS FOR THE YEAR		(8,968)	(13,768)	(22,736)	44,391
FUND BALANCES AT 31 AUGUST 2021		70,786	36,499	107,285	62,894
FUND BALANCES AT 31 AUGUST 2022		<u>61,818</u>	<u>22,731</u>	<u>84,549</u>	<u>107,285</u>

**Bethesda Methodist Church
Balance Sheet
as at 31 August 2022**

	Notes	2022 £	2021 £
Current assets			
Cash at bank and in hand		<u>84,549</u>	<u>107,285</u>
The funds of the charity			
General fund		61,818	70,786
Restricted funds	5	15,576	29,813
Internal organisation funds	5	7,155	6,686
Total charity funds		<u>84,549</u>	<u>107,285</u>

Rev'd Rachel Leather
Trustee
Approved by the trustees on 7 June 2023



Bethesda Methodist Church
Notes to the Accounts
for the year ended 31 August 2022

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	2022	2021
	£	£	£	£
Room hire	4,121	-	4,121	1,552
Solar panels	3,241	-	3,241	3,225
Sundry	12	-	12	50
Printing	4	-	4	-
Special collections for third parties	559	-	559	-
	<u>7,937</u>	<u>-</u>	<u>7,937</u>	<u>4,827</u>

Bethesda Methodist Church
Notes to the Accounts
for the year ended 31 August 2022

4 Operating expenses

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Cleaning	6,349	-	6,349	512
Insurance	3,812	-	3,812	3,603
Light and heat	4,579	-	4,579	2,821
Printing and stationery	1,693	-	1,693	194
Repairs and renewals	2,417	3,237	5,654	6,288
Telephone and internet	1,334	-	1,334	1,297
Sundry	2,167	1,728	3,895	1,731
Special collections for third parties	215	-	215	-
	<u>22,566</u>	<u>4,965</u>	<u>27,531</u>	<u>16,446</u>

5 Restricted funds analysis

	Balance 01/09/2021	Receipts	Payments	Balance 31/08/2022
	£	£	£	£
Restricted Funds				
Benevolent Fund	496	-	-	496
Coffee Shop	1,042	1,422	-	2,464
Covid Fund	1,750	-	(1,500)	250
Creative Age	12,581	7,582	(20,163)	-
Lay Worker	4,809	17,736	(15,850)	6,695
Music Fund	570	-	(228)	342
Property Fund	8,565	-	(3,236)	5,329
	<u>29,813</u>	<u>26,740</u>	<u>(40,977)</u>	<u>15,576</u>

Internal Organisation Funds

Bethesda Singers	707	-	-	707
Bethespians	380	-	-	380
Flower Fund	701	-	(145)	556
Lunch Club	1,670	296	-	1,966
Toddlers	965	889	(82)	1,772
Traidgreen	246	-	(192)	54
Welcome Club	2,017	-	(297)	1,720
	<u>6,686</u>	<u>1,185</u>	<u>(716)</u>	<u>7,155</u>