

Registered Charity Number  
1188011

Bethesda Methodist Church

Reports and Accounts

31<sup>st</sup> August 2023

**BETHESDA METHODIST CHURCH**  
**CHARITY NUMBER: 1188011**  
**TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2023**

**Trustees**

The trustees who served during the period were:

|                    |                  |                   |
|--------------------|------------------|-------------------|
| Rev Rachel Leather | Caroline Deacon  | Celia Kidd        |
| Teresa Griffiths   | Heather Sparkes  | Christine Pringle |
| Keith Norman       | David Terry      | Elaine Bailey     |
| Tina Savage        | Christine Wisdom | Jenny Richards    |
| Bridget Nye        | Helen Davies     | Helen Taylor      |
| Katie Hare         | Doddy Marlow     | Catherine Gibb    |
| Peter Allsopp      | 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. As a community of hope, 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 are committed to be stewards of creation and the natural world - Bethesda is an ECO CHURCH.

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 and however they might describe their faith or the lack of it. We continue to explore how we can more effectively embrace diversity and have been actively engaged in the Methodist Church programme for EDI (Equality, Diversity and Inclusion).

The worship life of the church continues to develop and grow, drawing in new friends and members. Services draw on our ECO commitments alongside novel and vibrant ways of celebrating traditional seasons such as Lent, Easter, Pentecost and Christmas. 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/>

## **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. Hawling Chapel continues as an active centre of worship serving the area around the village including the popular local community services at Harvest and Christmas. 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 but benefiting from the new technology we have all had to master:

- 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 and a long waiting list
- 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 maximise attendance and reduce travel time and miles
- 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. More activities are now gathering at this time on Saturdays
- Bethesda Backpackers organising weekly walks in the Cotswolds
- Country Dance Group
- Scouts, Guides, Cubs, Brownies and Beavers
- Welcome Club supporting the re-kindled Creative Age programme. Welcome Club drew its specific activities to a close in August 2023

Bethesda has a strong tradition of supporting the community both locally and town-wide, with 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 those 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 takes 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 (called Creative Age and delivered by the 'Open Arms Artist's Collective' - <https://www.openarmsartists.org.uk/>). The project continues to grow, attract external funding 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 (<https://www.methodist.org.uk/safeguarding/>). There is a safeguarding officer appointed by Church Council. Policy is updated and reviewed annually and DBS checks are just part of our safeguarding approach. We are actively engaged with the Gloucestershire Methodist Church safeguarding officer.

## **Financial Review**

The Bethesda Methodist Church Council (trustees) meets four times a year (including the Annual General Church Meeting) at which a Finance Report is presented, reviewed, discussed and accepted by the meeting. The financial statements show a surplus for the year on the general account (unrestricted funds) of £742, giving a general fund balance at 31 August 2023 of £62,560.

Given the financial pressures of returning to the building after COVID lockdowns, 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. Our Lay Worker has been instrumental in re-building our room hire / user community with activities every day. Bethesda will continue to benefit from a three-year fixed price energy deal (electricity and gas) up to 31 December 2023.

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. The Gloucestershire Methodist Circuit Treasurer and team meet with Church Treasurers in February each year. They have reviewed the previous year's accounts and prepared the future Circuit budget, including the Circuit Assessment to be paid by each church.

The church continues to apply funds from the generous legacy left to Bethesda in 2021 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 legacy funds and the trustees will continue to seek the best use the money for the mission of the church). The current balance of these legacy funds is £34,188 at 31<sup>st</sup> August 2023. These monies are held on behalf of the church by the Trustees for Methodist Church Purposes.

Our Lay Worker posts are supported with matched funding from both the Gloucestershire Methodist Circuit and the Bristol Methodist District. Two posts are currently supported and Bethesda continues to seek the right appointee for a new Youth and Families Lay Worker. This role will operate alongside our very busy Pastoral Lay Worker!

## **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 2023 were £54,699 (Bethesda) and £7,861 (Hawling).

## **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**

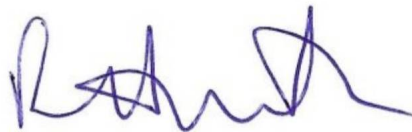
Charity law requires the management committee to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the Charity and its financial activities for that period. In preparing those financial statements the management committee are required to:

- 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 20<sup>th</sup> June 2024 and signed on their behalf by:



Rev'd Rachel Leather

**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 2023 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.

*G. Sparrow*

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

20<sup>th</sup> June 2024



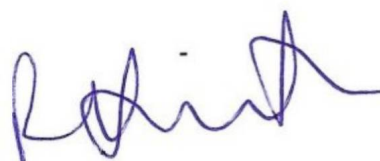
**Bethesda Methodist Church**  
**Statement of Financial Activities**  
**for the year ended 31 August 2023**

|   | Notes | Unrestricted<br>£ | Restricted<br>£ | 2023<br>£ | 2022<br>£ |
|---|-------|-------------------|-----------------|-----------|-----------|
| <b>INCOMING RESOURCES</b>                 |       |                   |                 |           |           |
| Donations, gifts and legacies             |       | 80,483            | 5,682           | 86,165    | 95,305    |
| Grants                                    |       | -                 | 29,134          | 29,134    | 16,279    |
| Transfers                                 |       | 2,640             | 3,000           | 5,640     | 6,297     |
| Bank account interest                     |       | 1,945             | -               | 1,945     | 329       |
| Other income                              | 3     | 17,473            | 1,388           | 18,861    | 7,937     |
| Internal organisations                    | 6     | -                 | 1,683           | 1,683     | 1,185     |
|   |       | 102,541           | 40,887          | 143,428   | 127,332   |
| <b>RESOURCES EXPENDED</b>                 |       |                   |                 |           |           |
| <b>Direct charitable expenditure</b>      |       |                   |                 |           |           |
| Circuit assessment                        |       | 74,604            | -               | 74,604    | 74,124    |
| Donations                                 |       | 478               | 2,500           | 2,978     | 5,462     |
| Internal grants (from TMCP)               |       | 3,000             | -               | 3,000     | 6,000     |
| Project expenses                          |       | -                 | 18,451          | 18,451    | 36,013    |
| <b>Other expenditure</b>                  |       |                   |                 |           |           |
| Operating expenses                        | 4     | 23,465            | 9,346           | 32,811    | 27,531    |
| Bank account charges                      |       | 252               | -               | 252       | 222       |
| Internal organisations                    | 6     | -                 | 4,610           | 4,610     | 716       |
| <b>Total resources expended</b>           |       | 101,799           | 34,907          | 136,706   | 150,068   |
| <b>NET MOVEMENT IN FUNDS FOR THE YEAR</b> |       | 742               | 5,980           | 6,722     | (22,736)  |
| <b>FUND BALANCES AT 31 AUGUST 2022</b>    |       | 61,818            | 22,731          | 84,549    | 107,285   |
| <b>FUND BALANCES AT 31 AUGUST 2023</b>    |       | 62,560            | 28,711          | 91,271    | 84,549    |



**Bethesda Methodist Church**  
**Balance Sheet**  
**as at 31 August 2023**

|                                 | Notes | 2023<br>£     | 2022<br>£     |
|---------------------------------|-------|---------------|---------------|
| <b>Current assets</b>           |       |               |               |
| Cash at bank and in hand        |       | <u>91,272</u> | <u>84,549</u> |
| <b>The funds of the charity</b> |       |               |               |
| General fund                    |       | 62,560        | 61,818        |
| Restricted funds                | 5     | 24,484        | 15,576        |
| Internal organisation funds     | 6     | 4,228         | 7,155         |
| <b>Total charity funds</b>      |       | <u>91,272</u> | <u>84,549</u> |



Rev'd Rachel Leather  
Trustee  
Approved by the trustees on 20 June 2024

**Bethesda Methodist Church**  
**Notes to the Accounts**  
**for the year ended 31 August 2023**

**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   | 2023          | 2022     |
|---------------------------------------|---------------|--------------|---------------|----------|
|                                       | £             | £            | £             | £        |
| Room hire                             | 13,391        | -            | 13,391        | 4,121    |
| Solar panels                          | 3,941         | -            | 3,941         | 3,241    |
| Sundry                                | 75            | -            | 75            | 12       |
| Printing                              | 66            | -            | 66            | 4        |
| Special collections for third parties | -             | 1,388        | 1,388         | 559      |
|                                       | <b>17,473</b> | <b>1,388</b> | <b>18,861</b> | <b>w</b> |

**Bethesda Methodist Church**  
**Notes to the Accounts**  
**for the year ended 31 August 2023**

| <b>4 Operating expenses</b>           | <b>Unrestricted</b> | <b>Restricted</b> | <b>2023</b>   | <b>2022</b>   |
|---------------------------------------|---------------------|-------------------|---------------|---------------|
|                                       | <b>£</b>            | <b>£</b>          | <b>£</b>      | <b>£</b>      |
| Cleaning                              | 7,545               | -                 | 7,545         | 6,349         |
| Insurance                             | 4,150               | -                 | 4,150         | 3,812         |
| Light and heat                        | 4,758               | -                 | 4,758         | 4,579         |
| Printing and stationery               | 906                 | -                 | 906           | 1,693         |
| Repairs and renewals                  | 3,172               | 7,958             | 11,130        | 5,654         |
| Telephone and internet                | 1,451               | -                 | 1,451         | 1,334         |
| Sundry                                | 1,139               | -                 | 1,139         | 3,895         |
| Special collections for third parties | 344                 | 1,388             | 1,732         | 215           |
|                                       | <b>23,465</b>       | <b>9,346</b>      | <b>32,811</b> | <b>27,531</b> |

| <b>5 Restricted funds analysis</b> | <b>Balance</b>    |                 |                 | <b>Balance</b>    |
|------------------------------------|-------------------|-----------------|-----------------|-------------------|
|                                    | <b>01/09/2022</b> | <b>Receipts</b> | <b>Payments</b> | <b>31/08/2023</b> |
| <b>Restricted Funds</b>            | <b>£</b>          | <b>£</b>        | <b>£</b>        | <b>£</b>          |
| Benevolent Fund                    | 496               | -               | -               | 496               |
| Coffee Shop                        | 2,464             | 1,656           | (2,500)         | 1,620             |
| Covid Fund                         | 250               | -               | -               | 250               |
| Creative Age                       | -                 | 18,995          | (4,587)         | 14,408            |
| Lay Worker                         | 6,695             | 13,666          | (13,864)        | 6,497             |
| Music Fund                         | 342               | 500             | -               | 842               |
| Property Fund                      | 5,329             | 3,000           | (7,958)         | 371               |
|                                    | <b>15,576</b>     | <b>37,817</b>   | <b>(28,903)</b> | <b>24,484</b>     |

| <b>6 Internal Organisation Funds</b> | <b>Balance</b>    |                 |                 | <b>Balance</b>    |
|--------------------------------------|-------------------|-----------------|-----------------|-------------------|
|                                      | <b>01/09/2022</b> | <b>Receipts</b> | <b>Payments</b> | <b>31/08/2023</b> |
| Bethesda Singers                     | 707               | -               | (25)            | 682               |
| Bethespians                          | 380               | -               | -               | 380               |
| Flower Fund                          | 556               | 25              | -               | 581               |
| Lunch Club                           | 1,966             | 646             | (1,140)         | 1,472             |
| Toddlers                             | 1,772             | 1,012           | (1,671)         | 1,113             |
| Traidgreen                           | 54                | -               | (54)            | -                 |
| Welcome Club                         | 1,720             | -               | (1,720)         | -                 |
|                                      | <b>7,155</b>      | <b>1,683</b>    | <b>(4,610)</b>  | <b>4,228</b>      |