

Bethesda Fellowship

Northern Ireland · Charity number 100111

Details

Status Overdue

Registered 2014-07-22

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 7 Hillside Crescent
Portadown
Craigavon
BT63 5jb
BT63 5JB

Phone 07824485431

Activities

Purposes: The charity's objects (Objects) are the promotion and furtherance of the Christian religion through: Holding meetings for the promulgation of the Gospel and promotion of physical, mental and spiritual welfare of persons within Northern Ireland. The relief of poverty financial and social hardship as need may arise worldwide by providing goods services medical care and other grants of money for providing or paying for infrastructure items services facilities and otherwise meeting need and deprivation. The advancement of education of persons worldwide without limitation on the generality of this object to promote for public benefit the education of people in such ways as the directors think fit including by •awarding to such persons scholarships maintenance allowances or grants tenable at any university college or institution of higher or further education or to prepare for entry to any occupation trade or profession on leaving any educational establishment •providing for basic education and facilities for education in underdeveloped countries •assisting in such ways as the directors think fit any charity in UK whose aims include advancing education of persons by developing their mental physical and moral capabilities through leisure time activities The relief of sick and disabled persons and promotion of their physical and spiritual welfare. Combating addiction to drugs alcohol and substance abuse within Northern Ireland without limitation on the generality of this object to combat the said addictions for public benefit in such ways the directors think fit including by •the promotion organisation and funding of work among young people to educate about the dangers of drug alcohol and substance abuse and to encourage participation in healthy recreational activities and to promote their physical mental and spiritual welfare •the promotion organisation and funding of lectures and social activities for people of all ages to promote awareness of the dangers of drug alcohol and substance abuse •assisting in such ways as the directors think fit any charity in UK whose aims include combating addiction to drugs alcohol and substance abuse Providing financial support to evangelists missionaries and organisations promoting the Christian religion.

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of religion

How the charity works: Counselling/support, Religious activities

Who the charity helps: Addictions (drug/solvent/alcohol abuse), General public

Finances

Period end	Income	Expenditure	Assets	Employees
2023-12-31	£51,890	£30,191	£0	0

Trustees

Name	Role	Appointed
Mr Richard Heasley		
Mr Wiliam Thomas Eakins		
Thomas Morrison		

Bethesda Fellowship

Northern Ireland - Charity number 100111

Accounts

Charity number: 100111
Company number: NI603820

Bethesda Fellowship
(A company limited by guarantee)

Directors' report and unaudited financial statements
for the year ended 31 December 2023

Bethesda Fellowship
(A company limited by guarantee)

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Bethesda Fellowship
(A company limited by guarantee)

Legal and administrative information

Charity number 100111

Company registration number NI603820

Business address 7 Hillside Crescent
Portadown
Co. Armagh
BT63 5JB

Trustees Tom Eakins
Thomas Morrison (Appointed 19/03/2024)
Richard Heasley

Accountants S.D. Brown & Company
Carnegie building
25-27 Edward Street
Portadown
Co Armagh
BT62 3NE

Bankers Ulster Bank
22 Bridge Street
Banbridge
Co Down
Bt32 3JT

Bethesda Fellowship
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 December 2023

The trustees present their report and the financial statements for the year ended 31 December 2023. The trustees, who are also directors of Bethesda Fellowship for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The company is constituted by its Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expressed in the Memorandum of Association of the Company, and appointed by the company in a General Meeting can be admitted as Directors.

Objectives and activities

The objectives and activities of the company are those of spreading the Gospel of the Lord Jesus Christ. Providing support to those with alcohol and drug addictions and their families.

Achievements and performance

Many individuals and their families who have been experiencing significant difficulties have received pastoral care at Bethesda Fellowship throughout the year. It is hoped that the income by way of donations from individuals, business and churches will continue at a rate that will allow the company to sustain and develop the ministry of Bethesda

Financial review

The results of the company for the year are detailed on pages 5 to 11.

Plans for future periods

We pray for the continued support of all, who in the past have donated their money and time to this company.

Statement of trustees' responsibilities

The trustees (who are also directors of Bethesda Fellowship for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

Bethesda Fellowship
(A company limited by guarantee)

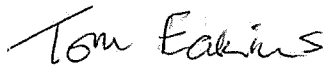
Report of the trustees (incorporating the directors' report)
for the year ended 31 December 2023

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Tom Eakins
Director

Date:-12 September 2024

Bethesda Fellowship
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Bethesda Fellowship.

I report on the accounts of Bethesda Fellowship for the year ended 31 December 2023 set out on pages 2 to 11.

Respective responsibilities of trustees and independent examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- 1) examine the accounts under section 65 of the Charities Act
- 2) follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- 3) state whether particular matters have come to my attention.

Basis of independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006
- b) that the accounts do not accord with those accounting records
- c) that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
- d) that there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (a) to (d) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, i have found no matters that require drawing to your attention.



.....
Independent examiner

S.D. Brown for and on behalf of S.D. Brown & Company.

Chartered Certified Accountants

Carnegie Building

25-27 Edward Street

Portadown

Co. Armagh

BT62 3NE

Date:-12 September 2024

Bethesda Fellowship
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Incoming resources					
Voluntary income	2	51,890	-	51,890	89,002
Total incoming resources		<u>51,890</u>	<u>-</u>	<u>51,890</u>	<u>89,002</u>
Resources expended					
Insurance		1,269	-	1,269	1,223
Accountancy fees		1,140	-	1,140	1,336
Repairs		588	-	588	290
Light and heat		1,113	-	1,113	1,659
Telephone		769	-	769	679
Other office expenses		521	-	521	1,182
Interest payable and similar charges		193	16	209	155
Speakers		17,073	-	17,073	17,968
General Expenses		896	-	896	328
Gifts		6,613	-	6,613	11,581
Total resources expended		<u>30,175</u>	<u>16</u>	<u>30,191</u>	<u>36,401</u>
Net incoming/(outgoing) resources for the year / Net income/(expense) for the year		21,715	(16)	21,699	52,601
Total funds brought forward		164,144	9,746	173,890	121,289
Total funds carried forward		<u>185,859</u>	<u>9,730</u>	<u>195,589</u>	<u>173,890</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 11 form an integral part of these financial statements.

Bethesda Fellowship
(A company limited by guarantee)

Statement of Financial Position
as at 31 December 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	5		56,075		56,075
Current assets					
Debtors		14,607		10,018	
Cash at bank and in hand		126,660		108,410	
		<u>141,267</u>		<u>118,428</u>	
Creditors: amounts falling due within one year	6	(1,753)		(613)	
Net current assets			<u>139,514</u>		<u>117,815</u>
Net assets			<u>195,589</u>		<u>173,890</u>
Funds	7				
Restricted income funds			9,730		9,746
Unrestricted income funds			185,859		164,144
Total funds			<u>195,589</u>		<u>173,890</u>

The Balance Sheet continues on the following page.

The notes on pages 8 to 11 form an integral part of these financial statements.

Bethesda Fellowship
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by the Companies Act 2006
for the year ended 31 December 2023

In approving these financial statements as trustees of the company we hereby confirm that:

- (a) for the year the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
- (b) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- (c) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- (d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 12 September 2024 and signed on its behalf by



Tom Eakins
Director

The notes on pages 8 to 11 form an integral part of these financial statements.

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bethesda Fellowship meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

1.3. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2023

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings - No depreciation charged

2. Voluntary income

	Unrestricted funds £	2023 Total £	2022 Total £
Voluntary income	51,890	51,890	89,002
	<u>51,890</u>	<u>51,890</u>	<u>89,002</u>

3. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2023

5. Tangible fixed assets

	Freehold Building £	Total £
Cost		
At 1 January 2023 and At 31 December 2023	56,075	56,075
Net book values		
At 31 December 2023	56,075	56,075
At 31 December 2022	56,075	56,075

**6. Creditors: amounts falling due
within one year**

	2023 £	2022 £
Accruals and deferred income	1,753	613

7. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2023 as represented by:			
Tangible fixed assets	56,075	-	56,075
Current assets	131,537	9,730	141,267
Current liabilities	(1,753)	-	(1,753)
	<u>185,859</u>	<u>9,730</u>	<u>195,589</u>

8. Unrestricted funds

	At 1 January 2023 £	Incoming resources £	Outgoing resources £	At 31 December 2023 £
Unrestricted Funds	164,144	51,890	(30,175)	185,859

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2023

9. Restricted funds	At		At
	1 January	Outgoing	31 December
	2023	resources	2023
	£	£	£
Building fund	9,746	(16)	9,730

10. Capital commitments

The company had no capital commitments at the balance sheet date.

11. Related party transactions

There were no related party transactions during the year.

12. Controlling interest

The controlling party of the company is considered to be the Board of Trustees.

13. Company limited by guarantee

Bethesda Fellowship is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Bethesda Fellowship
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

Bethesda Fellowship
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2023

	2023		2022
	£	£	£
Incoming resources			
Incoming resources from generating funds:			
<i>Voluntary income</i>			
Collections	51,890		89,002
	<u>51,890</u>		<u>89,002</u>
Total incoming resources from generating funds	<u>51,890</u>		<u>89,002</u>
Total incoming resources	<u><u>51,890</u></u>		<u><u>89,002</u></u>

Bethesda Fellowship
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2023

	2023 £	2022 £
Charitable activities		
Activity 1		
<i>Activities undertaken directly</i>		
Repairs	588	290
Speakers	17,073	17,968
General Expenses	896	328
Gifts	6,613	11,581
	<u>25,170</u>	<u>30,167</u>
Activity 1 total expenditure	<u>25,170</u>	<u>30,167</u>
Total charitable activity expenditure	<u>25,170</u>	<u>30,167</u>
Governance costs		
<i>Activities undertaken directly</i>		
Establishment - Light & heat	1,113	1,659
Establishment - Insurance	1,269	1,223
Professional - Accountancy fees	1,140	1,336
Office expenses - Telephone	769	679
Office expenses - Other	521	1,181
Interest - Bank loans & overdraft	209	155
	<u>5,021</u>	<u>6,233</u>
Total governance costs	<u>5,021</u>	<u>6,233</u>
Net incoming/(outgoing) resources for the year	<u>21,699</u>	<u>52,602</u>

Bethesda Fellowship

Northern Ireland - Charity number 100111

Accounts

Charity number: XT25970
Company number: NI603820

Bethesda Fellowship
(A company limited by guarantee)

Directors' report and unaudited financial statements

for the year ended 31 December 2021

Bethesda Fellowship
(A company limited by guarantee)

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Bethesda Fellowship
(A company limited by guarantee)

Legal and administrative information

Charity number XT25970

Company registration number NI603820

Business address 7 Hillside Crescent
Portadown
Co. Armagh
BT63 5JB

Trustees Tom Eakins
Benjamin Richie
Stanley Gowdy
Richard Heasley

Accountants S.D. Brown & Company
Carnegie building
25-27 Edward Street
Portadown
Co Armagh
BT62 3NE

Bankers Ulster Bank
22 Bridge Street
Banbridge
Co Down
Bt32 3JT

Bethesda Fellowship
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 December 2021

The trustees present their report and the financial statements for the year ended 31 December 2021. The trustees, who are also directors of Bethesda Fellowship for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The company is constituted by its Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expressed in the Memorandum of Association of the Company, and appointed by the company in a General Meeting can be admitted as Directors.

Objectives and activities

The objectives and activities of the company are those of spreading the Gospel of the Lord Jesus Christ. Providing support to those with alcohol and drug addictions and their families.

Achievements and performance

Many individuals and their families who have been experiencing significant difficulties have received pastoral care at Bethesda Fellowship throughout the year. It is hoped that the income by way of donations from individuals, business and churches will continue at a rate that will allow the company to sustain and develop the ministry of Bethesda

Financial review

The results of the company for the year are detailed on pages 5 to 11.

Plans for future periods

We pray for the continued support of all, who in the past have donated their money and time to this company.

Statement of trustees' responsibilities

The trustees (who are also directors of Bethesda Fellowship for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

Bethesda Fellowship
(A company limited by guarantee)

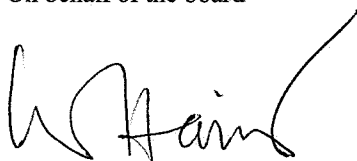
Report of the trustees (incorporating the directors' report)
for the year ended 31 December 2021

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Tom Eakins

Director

26th September 2022

Bethesda Fellowship
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Bethesda Fellowship.

I report on the accounts of Bethesda Fellowship for the year ended 31 December 2021 set out on pages 2 to 11.

Respective responsibilities of trustees and independent examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- 1) examine the accounts under section 65 of the Charities Act
- 2) follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- 3) state whether particular matters have come to my attention.

Basis of independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006
- b) that the accounts do not accord with those accounting records
- c) that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
- d) that there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (a) to (d) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, i have found no matters that require drawing to your attention.



.....
Independent examiner

S.D. Brown for and on behalf of S.D. Brown & Company.

Chartered Certified Accountants

Carnegie Building

25-27 Edward Street

Portadown

Co. Armagh

BT62 3NE

26th September 2022

Bethesda Fellowship
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	41,634		41,634	52,286
Total incoming resources		<u>41,634</u>	<u>-</u>	<u>41,634</u>	<u>52,286</u>
Resources expended					
Establishment costs		-	-	-	334
Insurance		1,130	-	1,130	1,125
Accountancy fees		465	-	465	558
Repairs		5,898	-	5,898	13,522
Light and heat		467	-	467	823
Telephone		628	-	628	608
Other office expenses		558	-	558	796
Interest payable and similar charges		123	16	139	168
Speakers		13,705	-	13,705	14,165
General Expenses		-	-	-	98
Gifts		8,445	-	8,445	11,390
Total resources expended		<u>31,419</u>	<u>16</u>	<u>31,435</u>	<u>43,587</u>
Net incoming/(outgoing) resources for the year / Net income/(expense) for the year		10,215	(16)	10,199	8,699
Total funds brought forward		<u>101,311</u>	<u>9,778</u>	<u>111,089</u>	<u>102,390</u>
Total funds carried forward		<u>111,526</u>	<u>9,762</u>	<u>121,288</u>	<u>111,089</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 11 form an integral part of these financial statements.

Bethesda Fellowship
(A company limited by guarantee)

Statement of Financial Position
as at 31 December 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	5		56,075		52,835
Current assets					
Debtors		5,540		8,833	
Cash at bank and in hand		60,138		49,421	
			<u>65,678</u>	<u>58,254</u>	
Creditors: amounts falling due within one year	6	(465)		-	
Net current assets			<u>65,213</u>		<u>58,254</u>
Net assets			<u>121,288</u>		<u>111,089</u>
Funds	7				
Restricted income funds			9,762		9,778
Unrestricted income funds			111,526		101,311
Total funds			<u>121,288</u>		<u>111,089</u>

The Balance Sheet continues on the following page.

The notes on pages 8 to 11 form an integral part of these financial statements.

Bethesda Fellowship
(A company limited by guarantee)

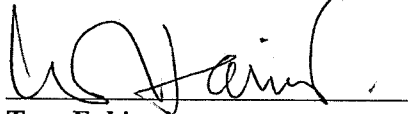
Balance sheet (continued)

Trustees statements required by the Companies Act 2006
for the year ended 31 December 2021

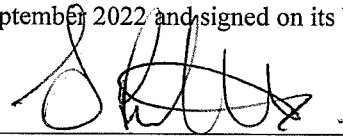
In approving these financial statements as trustees of the company we hereby confirm that:

- (a) for the year the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
- (b) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- (c) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- (d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 26th September 2022 and signed on its behalf by



Tom Eakins
Director



Benjamin Richie
Director

The notes on pages 8 to 11 form an integral part of these financial statements.

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bethesda Fellowship meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

1.3. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2021

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings - No depreciation charged

2. Voluntary income

	Unrestricted funds £	2021 Total £	2020 Total £
Voluntary income	41,634	41,634	52,286
	<u>41,634</u>	<u>41,634</u>	<u>52,286</u>

3. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2021

5. Tangible fixed assets	Freehold Building	Total
	£	£
Cost		
At 1 January 2021	52,835	52,835
Additions	3,240	3,240
At 31 December 2021	<u>56,075</u>	<u>56,075</u>
Net book values		
At 31 December 2021	<u>56,075</u>	<u>56,075</u>
At 31 December 2020	<u>52,835</u>	<u>52,835</u>

6. Creditors: amounts falling due within one year	2021	2020
	£	£
Accruals and deferred income	<u>465</u>	<u>-</u>

7. Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 December 2021 as represented by:			
Tangible fixed assets	56,075	-	56,075
Current assets	55,916	9,762	65,678
Current liabilities	(465)	-	(465)
	<u>111,526</u>	<u>9,762</u>	<u>121,288</u>

8. Unrestricted funds	At 1 January 2021	Incoming resources	Outgoing resources	At 31 December 2021
	£	£	£	£
Unrestricted Funds	<u>101,311</u>	<u>41,634</u>	<u>(31,419)</u>	<u>111,526</u>

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2021

9. Restricted funds	At 1 January 2021 £	Outgoing resources £	At 31 December 2021 £
Building fund	<u>9,778</u>	<u>(16)</u>	<u>9,762</u>

10. Capital commitments

The company had no capital commitments at the balance sheet date.

11. Related party transactions

There were no related party transactions in the year.

12. Controlling interest

The controlling party of the company is considered to be the Board of Trustees.

13. Company limited by guarantee

Bethesda Fellowship is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Bethesda Fellowship
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

Bethesda Fellowship
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2021

	2021		2020
	£	£	£
Incoming resources			
Incoming resources from generating funds:			
<i>Voluntary income</i>			
Collections	41,634		52,286
	<u>41,634</u>		<u>52,286</u>
Total incoming resources from generating funds	<u>41,634</u>		<u>52,286</u>
Total incoming resources	<u><u>41,634</u></u>		<u><u>52,286</u></u>

Bethesda Fellowship
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2021

	2021 £	2020 £
Charitable activities		
Activity 1		
<i>Activities undertaken directly</i>		
Electric	-	334
Repairs	5,898	13,522
Speakers	13,705	14,165
General Expenses	-	98
Gifts	8,445	11,390
	<u>28,048</u>	<u>39,509</u>
Activity 1 total expenditure	<u>28,048</u>	<u>39,509</u>
Total charitable activity expenditure	<u>28,048</u>	<u>39,509</u>
Governance costs		
<i>Activities undertaken directly</i>		
Establishment - Light & heat	467	823
Establishment - Insurance	1,130	1,125
Professional - Accountancy fees	465	558
Office expenses - Telephone	628	608
Office expenses - Other	558	797
Interest - Bank loans & overdraft	139	168
	<u>3,386</u>	<u>4,078</u>
Total governance costs	<u>3,386</u>	<u>4,078</u>
Net incoming/(outgoing) resources for the year	<u>10,200</u>	<u>8,699</u>

Bethesda Fellowship

Northern Ireland - Charity number 100111

Annual report

Charity number: XT25970
Company number: NI603820

Bethesda Fellowship
(A company limited by guarantee)

Directors' report and unaudited financial statements

for the year ended 31 December 2021

Bethesda Fellowship
(A company limited by guarantee)

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Bethesda Fellowship
(A company limited by guarantee)

Legal and administrative information

Charity number XT25970

Company registration number NI603820

Business address 7 Hillside Crescent
Portadown
Co. Armagh
BT63 5JB

Trustees Tom Eakins
Benjamin Richie
Stanley Gowdy
Richard Heasley

Accountants S.D. Brown & Company
Carnegie building
25-27 Edward Street
Portadown
Co Armagh
BT62 3NE

Bankers Ulster Bank
22 Bridge Street
Banbridge
Co Down
Bt32 3JT

Bethesda Fellowship
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 December 2021

The trustees present their report and the financial statements for the year ended 31 December 2021. The trustees, who are also directors of Bethesda Fellowship for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The company is constituted by its Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expressed in the Memorandum of Association of the Company, and appointed by the company in a General Meeting can be admitted as Directors.

Objectives and activities

The objectives and activities of the company are those of spreading the Gospel of the Lord Jesus Christ. Providing support to those with alcohol and drug addictions and their families.

Achievements and performance

Many individuals and their families who have been experiencing significant difficulties have received pastoral care at Bethesda Fellowship throughout the year. It is hoped that the income by way of donations from individuals, business and churches will continue at a rate that will allow the company to sustain and develop the ministry of Bethesda

Financial review

The results of the company for the year are detailed on pages 5 to 11.

Plans for future periods

We pray for the continued support of all, who in the past have donated their money and time to this company.

Statement of trustees' responsibilities

The trustees (who are also directors of Bethesda Fellowship for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

Bethesda Fellowship
(A company limited by guarantee)

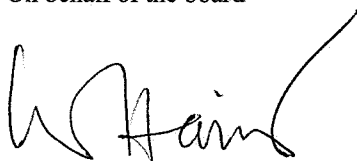
Report of the trustees (incorporating the directors' report)
for the year ended 31 December 2021

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Tom Eakins
Director

26th September 2022

Bethesda Fellowship
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Bethesda Fellowship.

I report on the accounts of Bethesda Fellowship for the year ended 31 December 2021 set out on pages 2 to 11.

Respective responsibilities of trustees and independent examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- 1) examine the accounts under section 65 of the Charities Act
- 2) follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- 3) state whether particular matters have come to my attention.

Basis of independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006
- b) that the accounts do not accord with those accounting records
- c) that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
- d) that there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (a) to (d) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, i have found no matters that require drawing to your attention.



.....
Independent examiner

S.D. Brown for and on behalf of S.D. Brown & Company.

Chartered Certified Accountants

Carnegie Building

25-27 Edward Street

Portadown

Co. Armagh

BT62 3NE

26th September 2022

Bethesda Fellowship
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	41,634		41,634	52,286
Total incoming resources		<u>41,634</u>	<u>-</u>	<u>41,634</u>	<u>52,286</u>
Resources expended					
Establishment costs		-	-	-	334
Insurance		1,130	-	1,130	1,125
Accountancy fees		465	-	465	558
Repairs		5,898	-	5,898	13,522
Light and heat		467	-	467	823
Telephone		628	-	628	608
Other office expenses		558	-	558	796
Interest payable and similar charges		123	16	139	168
Speakers		13,705	-	13,705	14,165
General Expenses		-	-	-	98
Gifts		8,445	-	8,445	11,390
Total resources expended		<u>31,419</u>	<u>16</u>	<u>31,435</u>	<u>43,587</u>
Net incoming/(outgoing) resources for the year /					
Net income/(expense) for the year		10,215	(16)	10,199	8,699
Total funds brought forward		<u>101,311</u>	<u>9,778</u>	<u>111,089</u>	<u>102,390</u>
Total funds carried forward		<u>111,526</u>	<u>9,762</u>	<u>121,288</u>	<u>111,089</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 11 form an integral part of these financial statements.

Bethesda Fellowship
(A company limited by guarantee)

Statement of Financial Position
as at 31 December 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	5		56,075		52,835
Current assets					
Debtors		5,540		8,833	
Cash at bank and in hand		60,138		49,421	
			<u>65,678</u>	<u>58,254</u>	
Creditors: amounts falling due within one year	6	(465)		-	
Net current assets			<u>65,213</u>		<u>58,254</u>
Net assets			<u>121,288</u>		<u>111,089</u>
Funds	7				
Restricted income funds			9,762		9,778
Unrestricted income funds			111,526		101,311
Total funds			<u>121,288</u>		<u>111,089</u>

The Balance Sheet continues on the following page.

The notes on pages 8 to 11 form an integral part of these financial statements.

Bethesda Fellowship
(A company limited by guarantee)

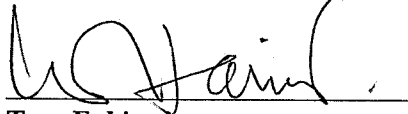
Balance sheet (continued)

**Trustees statements required by the Companies Act 2006
for the year ended 31 December 2021**

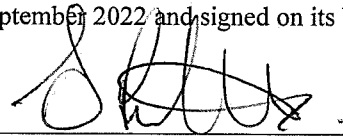
In approving these financial statements as trustees of the company we hereby confirm that:

- (a) for the year the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
- (b) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- (c) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- (d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 26th September 2022 and signed on its behalf by



Tom Eakins
Director



Benjamin Richie
Director

The notes on pages 8 to 11 form an integral part of these financial statements.

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bethesda Fellowship meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

1.3. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2021

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings - No depreciation charged

2. Voluntary income

	Unrestricted funds £	2021 Total £	2020 Total £
Voluntary income	41,634	41,634	52,286
	<u>41,634</u>	<u>41,634</u>	<u>52,286</u>

3. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2021

5. Tangible fixed assets	Freehold Building	Total
	£	£
Cost		
At 1 January 2021	52,835	52,835
Additions	3,240	3,240
At 31 December 2021	<u>56,075</u>	<u>56,075</u>
Net book values		
At 31 December 2021	<u>56,075</u>	<u>56,075</u>
At 31 December 2020	<u>52,835</u>	<u>52,835</u>

6. Creditors: amounts falling due within one year	2021	2020
	£	£
Accruals and deferred income	<u>465</u>	<u>-</u>

7. Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 December 2021 as represented by:			
Tangible fixed assets	56,075	-	56,075
Current assets	55,916	9,762	65,678
Current liabilities	(465)	-	(465)
	<u>111,526</u>	<u>9,762</u>	<u>121,288</u>

8. Unrestricted funds	At 1 January 2021	Incoming resources	Outgoing resources	At 31 December 2021
	£	£	£	£
Unrestricted Funds	<u>101,311</u>	<u>41,634</u>	<u>(31,419)</u>	<u>111,526</u>

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2021

9. Restricted funds	At 1 January 2021 £	Outgoing resources £	At 31 December 2021 £
Building fund	<u>9,778</u>	<u>(16)</u>	<u>9,762</u>

10. Capital commitments

The company had no capital commitments at the balance sheet date.

11. Related party transactions

There were no related party transactions in the year.

12. Controlling interest

The controlling party of the company is considered to be the Board of Trustees.

13. Company limited by guarantee

Bethesda Fellowship is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Bethesda Fellowship
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

Bethesda Fellowship
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2021

	2021		2020
	£	£	£
Incoming resources			
Incoming resources from generating funds:			
<i>Voluntary income</i>			
Collections	41,634		52,286
	<u>41,634</u>		<u>52,286</u>
Total incoming resources from generating funds	<u>41,634</u>		<u>52,286</u>
Total incoming resources	<u><u>41,634</u></u>		<u><u>52,286</u></u>

Bethesda Fellowship
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2021

	2021 £	2020 £
Charitable activities		
Activity 1		
<i>Activities undertaken directly</i>		
Electric	-	334
Repairs	5,898	13,522
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Activity 1 total expenditure	<u>28,048</u>	<u>39,509</u>
Total charitable activity expenditure	<u>28,048</u>	<u>39,509</u>
Governance costs		
<i>Activities undertaken directly</i>		
Establishment - Light & heat	467	823
Establishment - Insurance	1,130	1,125
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	<u>3,386</u>	<u>4,078</u>
Total governance costs	<u>3,386</u>	<u>4,078</u>
Net incoming/(outgoing) resources for the year	<u>10,200</u>	<u>8,699</u>

Bethesda Fellowship

Northern Ireland - Charity number 100111

Annual return

Charity number: XT25970
Company number: NI603820

Bethesda Fellowship
(A company limited by guarantee)

Directors' report and unaudited financial statements

for the year ended 31 December 2021

Bethesda Fellowship
(A company limited by guarantee)

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Bethesda Fellowship
(A company limited by guarantee)

Legal and administrative information

Charity number XT25970

Company registration number NI603820

Business address 7 Hillside Crescent
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BT63 5JB

Trustees Tom Eakins
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Bethesda Fellowship
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 December 2021

The trustees present their report and the financial statements for the year ended 31 December 2021. The trustees, who are also directors of Bethesda Fellowship for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

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The company is constituted by its Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expressed in the Memorandum of Association of the Company, and appointed by the company in a General Meeting can be admitted as Directors.

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The objectives and activities of the company are those of spreading the Gospel of the Lord Jesus Christ. Providing support to those with alcohol and drug addictions and their families.

Achievements and performance

Many individuals and their families who have been experiencing significant difficulties have received pastoral care at Bethesda Fellowship throughout the year. It is hoped that the income by way of donations from individuals, business and churches will continue at a rate that will allow the company to sustain and develop the ministry of Bethesda

Financial review

The results of the company for the year are detailed on pages 5 to 11.

Plans for future periods

We pray for the continued support of all, who in the past have donated their money and time to this company.

Statement of trustees' responsibilities

The trustees (who are also directors of Bethesda Fellowship for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

Bethesda Fellowship
(A company limited by guarantee)

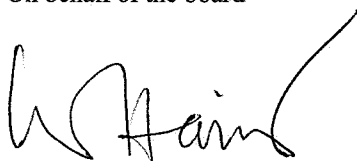
Report of the trustees (incorporating the directors' report)
for the year ended 31 December 2021

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Tom Eakins

Director

26th September 2022

Bethesda Fellowship
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Bethesda Fellowship.

I report on the accounts of Bethesda Fellowship for the year ended 31 December 2021 set out on pages 2 to 11.

Respective responsibilities of trustees and independent examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- 1) examine the accounts under section 65 of the Charities Act
- 2) follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- 3) state whether particular matters have come to my attention.

Basis of independent examiner's statement

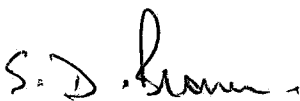
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006
- b) that the accounts do not accord with those accounting records
- c) that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
- d) that there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (a) to (d) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, i have found no matters that require drawing to your attention.



.....
Independent examiner

S.D. Brown for and on behalf of S.D. Brown & Company.

Chartered Certified Accountants

Carnegie Building

25-27 Edward Street

Portadown

Co. Armagh

BT62 3NE

26th September 2022

Bethesda Fellowship
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	41,634		41,634	52,286
Total incoming resources		<u>41,634</u>	<u>-</u>	<u>41,634</u>	<u>52,286</u>
Resources expended					
Establishment costs		-	-	-	334
Insurance		1,130	-	1,130	1,125
Accountancy fees		465	-	465	558
Repairs		5,898	-	5,898	13,522
Light and heat		467	-	467	823
Telephone		628	-	628	608
Other office expenses		558	-	558	796
Interest payable and similar charges		123	16	139	168
Speakers		13,705	-	13,705	14,165
General Expenses		-	-	-	98
Gifts		8,445	-	8,445	11,390
Total resources expended		<u>31,419</u>	<u>16</u>	<u>31,435</u>	<u>43,587</u>
Net incoming/(outgoing) resources for the year / Net income/(expense) for the year		10,215	(16)	10,199	8,699
Total funds brought forward		<u>101,311</u>	<u>9,778</u>	<u>111,089</u>	<u>102,390</u>
Total funds carried forward		<u>111,526</u>	<u>9,762</u>	<u>121,288</u>	<u>111,089</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 11 form an integral part of these financial statements.

Bethesda Fellowship
(A company limited by guarantee)

Statement of Financial Position
as at 31 December 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	5		56,075		52,835
Current assets					
Debtors		5,540		8,833	
Cash at bank and in hand		60,138		49,421	
			<u>65,678</u>	<u>58,254</u>	
Creditors: amounts falling due within one year	6	(465)		-	
Net current assets			<u>65,213</u>		<u>58,254</u>
Net assets			<u>121,288</u>		<u>111,089</u>
Funds	7				
Restricted income funds			9,762		9,778
Unrestricted income funds			111,526		101,311
Total funds			<u>121,288</u>		<u>111,089</u>

The Balance Sheet continues on the following page.

The notes on pages 8 to 11 form an integral part of these financial statements.

Bethesda Fellowship
(A company limited by guarantee)

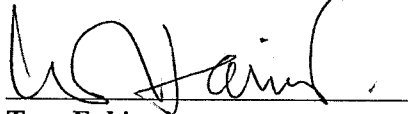
Balance sheet (continued)

Trustees statements required by the Companies Act 2006
for the year ended 31 December 2021

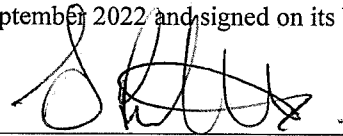
In approving these financial statements as trustees of the company we hereby confirm that:

- (a) for the year the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
- (b) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- (c) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- (d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 26th September 2022 and signed on its behalf by



Tom Eakins
Director



Benjamin Richie
Director

The notes on pages 8 to 11 form an integral part of these financial statements.

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bethesda Fellowship meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

1.3. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2021

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings - No depreciation charged

2. Voluntary income

	Unrestricted funds £	2021 Total £	2020 Total £
Voluntary income	41,634	41,634	52,286
	<u>41,634</u>	<u>41,634</u>	<u>52,286</u>

3. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2021

5. Tangible fixed assets	Freehold Building	Total
	£	£
Cost		
At 1 January 2021	52,835	52,835
Additions	3,240	3,240
At 31 December 2021	<u>56,075</u>	<u>56,075</u>
Net book values		
At 31 December 2021	<u>56,075</u>	<u>56,075</u>
At 31 December 2020	<u>52,835</u>	<u>52,835</u>

6. Creditors: amounts falling due within one year	2021	2020
	£	£
Accruals and deferred income	<u>465</u>	<u>-</u>

7. Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 December 2021 as represented by:			
Tangible fixed assets	56,075	-	56,075
Current assets	55,916	9,762	65,678
Current liabilities	(465)	-	(465)
	<u>111,526</u>	<u>9,762</u>	<u>121,288</u>

8. Unrestricted funds	At 1 January 2021	Incoming resources	Outgoing resources	At 31 December 2021
	£	£	£	£
Unrestricted Funds	<u>101,311</u>	<u>41,634</u>	<u>(31,419)</u>	<u>111,526</u>

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2021

9. Restricted funds	At 1 January 2021 £	Outgoing resources £	At 31 December 2021 £
Building fund	<u>9,778</u>	<u>(16)</u>	<u>9,762</u>

10. Capital commitments

The company had no capital commitments at the balance sheet date.

11. Related party transactions

There were no related party transactions in the year.

12. Controlling interest

The controlling party of the company is considered to be the Board of Trustees.

13. Company limited by guarantee

Bethesda Fellowship is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Bethesda Fellowship
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

Bethesda Fellowship
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2021

	2021		2020
	£	£	£
Incoming resources			
Incoming resources from generating funds:			
<i>Voluntary income</i>			
Collections	41,634		52,286
	<u>41,634</u>		<u>52,286</u>
Total incoming resources from generating funds	<u>41,634</u>		<u>52,286</u>
Total incoming resources	<u><u>41,634</u></u>		<u><u>52,286</u></u>

Bethesda Fellowship
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2021

	2021 £	2020 £
Charitable activities		
Activity 1		
<i>Activities undertaken directly</i>		
Electric	-	334
Repairs	5,898	13,522
Speakers	13,705	14,165
General Expenses	-	98
Gifts	8,445	11,390
	<u>28,048</u>	<u>39,509</u>
Activity 1 total expenditure	<u>28,048</u>	<u>39,509</u>
Total charitable activity expenditure	<u>28,048</u>	<u>39,509</u>
Governance costs		
<i>Activities undertaken directly</i>		
Establishment - Light & heat	467	823
Establishment - Insurance	1,130	1,125
Professional - Accountancy fees	465	558
Office expenses - Telephone	628	608
Office expenses - Other	558	797
Interest - Bank loans & overdraft	139	168
	<u>3,386</u>	<u>4,078</u>
Total governance costs	<u>3,386</u>	<u>4,078</u>
Net incoming/(outgoing) resources for the year	<u>10,200</u>	<u>8,699</u>

Bethesda Fellowship

Northern Ireland - Charity number 100111

Accounts

Charity number: XT25970
Company number: NI603820

Bethesda Fellowship
(A company limited by guarantee)

Directors' report and unaudited financial statements

for the year ended 31 December 2020

Bethesda Fellowship
(A company limited by guarantee)

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Independent examiners' report	4
Statement of financial activities	5
Statement of Financial Position	6 - 7
Notes to the financial statements	8 - 11

Bethesda Fellowship
(A company limited by guarantee)

Legal and administrative information

Charity number	XT25970
Company registration number	NI603820
Business address	7 Hillside Crescent Portadown Co. Armagh BT63 5JB
Trustees	Tom Eakins Benjamin Richie Stanley Gowdy Richard Heasley
Accountants	S.D. Brown & Company Carnegie building 25-27 Edward Street Portadown Co Armagh BT62 3NE
Bankers	Ulster Bank 22 Bridge Street Banbridge Co Down Bt32 3JT

Bethesda Fellowship **(A company limited by guarantee)**

Report of the trustees (incorporating the directors' report) for the year ended 31 December 2020

The trustees present their report and the financial statements for the year ended 31 December 2020. The trustees, who are also directors of Bethesda Fellowship for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The company is constituted by its Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expressed in the Memorandum of Association of the Company, and appointed by the company in a General Meeting can be admitted as Directors.

Objectives and activities

The objectives and activities of the company are those of spreading the Gospel of the Lord Jesus Christ. Providing support to those with alcohol and drug addictions and their families.

Achievements and performance

Many individuals and their families who have been experiencing significant difficulties have received pastoral care at Bethesda Fellowship throughout the year. It is hoped that the income by way of donations from individuals, business and churches will continue at a rate that will allow the company to sustain and develop the ministry of Bethesda

Financial review

The results of the company for the year are detailed on pages 5 to 11.

Plans for future periods

We pray for the continued support of all, who in the past have donated their money and time to this company.

Statement of trustees' responsibilities

The trustees (who are also directors of Bethesda Fellowship for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

Bethesda Fellowship
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 December 2020

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Tom Eakins

Director

28th September 2021

Bethesda Fellowship
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Bethesda Fellowship.

I report on the accounts of Bethesda Fellowship for the year ended 31 December 2020 set out on pages 2 to 11.

Respective responsibilities of trustees and independent examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- 1) examine the accounts under section 65 of the Charities Act
- 2) follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- 3) state whether particular matters have come to my attention.

Basis of independent examiner's statement

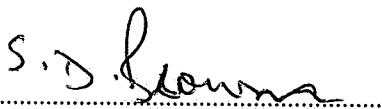
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006
- b) that the accounts do not accord with those accounting records
- c) that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
- d) that there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (a) to (d) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, i have found no matters that require drawing to your attention.



.....
Independent examiner

S.D. Brown for and on behalf of S.D. Brown & Company.

Chartered Certified Accountants

Carnegie Building

25-27 Edward Street

Portadown

Co. Armagh

BT62 3NE

28th September 2021

Bethesda Fellowship
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	52,286		52,286	59,451
Total incoming resources		<u>52,286</u>	<u>-</u>	<u>52,286</u>	<u>59,451</u>
Resources expended					
Establishment costs		334	-	334	1,375
Insurance		1,125	-	1,125	1,119
Accountancy fees		558	-	558	528
Repairs		13,522	-	13,522	48,129
Architect fees		-	-	-	500
Light and heat		823	-	823	865
Telephone		608	-	608	608
Other office expenses		796	-	796	1,824
Interest payable and similar charges		152	16	168	213
Speakers		14,165	-	14,165	14,560
General Expenses		98	-	98	904
Gifts		11,390	-	11,390	8,841
Total resources expended		<u>43,571</u>	<u>16</u>	<u>43,587</u>	<u>79,466</u>
Net incoming/(outgoing) resources for the year /					
Net income/(expense) for the year		8,715	(16)	8,699	(20,015)
Total funds brought forward		<u>92,596</u>	<u>9,794</u>	<u>102,390</u>	<u>122,405</u>
Total funds carried forward		<u>101,311</u>	<u>9,778</u>	<u>111,089</u>	<u>102,390</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 11 form an integral part of these financial statements.

Bethesda Fellowship
(A company limited by guarantee)

Statement of Financial Position
as at 31 December 2020

	Notes	£	2020	£	2019	£
Fixed assets						
Tangible assets	5		52,835		52,835	
Current assets						
Debtors	6	8,833		4,917		
Cash at bank and in hand		49,421		44,638		
		<u>58,254</u>		<u>49,555</u>		
Net current assets			58,254		49,555	
Net assets			<u>111,089</u>		<u>102,390</u>	
Funds	7					
Restricted income funds			9,778		9,661	
Unrestricted income funds			101,311		92,729	
Total funds			<u>111,089</u>		<u>102,390</u>	

The Balance Sheet continues on the following page.

The notes on pages 8 to 11 form an integral part of these financial statements.

Bethesda Fellowship
(A company limited by guarantee)

Balance sheet (continued)

**Trustees statements required by the Companies Act 2006
for the year ended 31 December 2020**

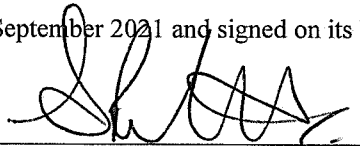
In approving these financial statements as trustees of the company we hereby confirm that:

- (a) for the year the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
- (b) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- (c) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- (d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 28th September 2021 and signed on its behalf by



Tom Eakins
Director



Benjamin Richie
Director

The notes on pages 8 to 11 form an integral part of these financial statements.

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2020

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bethesda Fellowship meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

1.3. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2020

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings - No depreciation charged

2. Voluntary income

	Unrestricted funds £	2020 Total £	2019 Total £
Voluntary income	52,286	52,286	59,451
	<u>52,286</u>	<u>52,286</u>	<u>59,451</u>

3. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2020

5. Tangible fixed assets		Freehold	
		Building	Total
		£	£
Cost			
At 1 January 2020 and			
At 31 December 2020		52,835	52,835
		<u>52,835</u>	<u>52,835</u>
Net book values			
At 31 December 2020		52,835	52,835
		<u>52,835</u>	<u>52,835</u>
At 31 December 2019		52,835	52,835
		<u>52,835</u>	<u>52,835</u>
6. Debtors		2020	2019
		£	£
Gift Aid		8,833	4,917
		<u>8,833</u>	<u>4,917</u>
7. Analysis of net assets between funds		Unrestricted	Restricted
		funds	funds
		£	£
Fund balances at 31 December 2020 as represented by:			Total
Tangible fixed assets		52,835	funds
Current assets		48,476	£
		<u>48,476</u>	52,835
		9,778	58,254
		<u>9,778</u>	<u>58,254</u>
		101,311	111,089
		<u>101,311</u>	<u>111,089</u>
8. Unrestricted funds			
	At		At
	1 January	Incoming	Outgoing
	2020	resources	resources
	£	£	£
Unrestricted Funds	92,596	52,286	(43,571)
	<u>92,596</u>	<u>52,286</u>	<u>(43,571)</u>
			<u>101,311</u>

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2020

9. Restricted funds	At 1 January 2020 £	Outgoing resources £	At 31 December 2020 £
Building fund	<u>9,794</u>	<u>(16)</u>	<u>9,778</u>

10. Capital commitments

11. General commitments

The company had no capital commitments at the balance sheet date.

12. Related party transactions

There were no related party transactions in the year.

13. Controlling interest

The controlling party of the company is considered to be the Board of Trustees.

14. Company limited by guarantee

Bethesda Fellowship is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Bethesda Fellowship
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

Bethesda Fellowship
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2020

	2020		2019
	£	£	£
Incoming resources			
Incoming resources from generating funds:			
<i>Voluntary income</i>			
Collections	52,286		59,451
	<u>52,286</u>		<u>59,451</u>
Total incoming resources from generating funds	<u>52,286</u>		<u>59,451</u>
Total incoming resources	<u><u>52,286</u></u>		<u><u>59,451</u></u>

Bethesda Fellowship
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2020

	2020	2019
	£	£
Charitable activities		
Activity 1		
<i>Activities undertaken directly</i>		
Electric	334	1,375
Repairs	13,522	48,129
Speakers	14,165	14,560
General Expenses	98	904
Gifts	11,390	8,841
	<u>39,509</u>	<u>73,809</u>
Activity 1 total expenditure	<u>39,509</u>	<u>73,809</u>
Total charitable activity expenditure	<u>39,509</u>	<u>73,809</u>
Governance costs		
<i>Activities undertaken directly</i>		
Establishment - Light & heat	823	865
Establishment - Insurance	1,125	1,119
Professional - Accountancy fees	558	528
Professional - Other	-	500
Office expenses - Telephone	608	608
Office expenses - Other	796	1,824
Interest - Bank loans & overdraft	168	213
	<u>4,078</u>	<u>5,657</u>
Total governance costs	<u>4,078</u>	<u>5,657</u>
Net incoming/(outgoing) resources for the year	<u>8,699</u>	<u>(20,015)</u>

Bethesda Fellowship

Northern Ireland - Charity number 100111

Annual report

Charity number: XT25970
Company number: NI603820

Bethesda Fellowship
(A company limited by guarantee)

Directors' report and unaudited financial statements

for the year ended 31 December 2020

Bethesda Fellowship
(A company limited by guarantee)

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Bethesda Fellowship
(A company limited by guarantee)

Legal and administrative information

Charity number	XT25970
Company registration number	NI603820
Business address	7 Hillside Crescent Portadown Co. Armagh BT63 5JB
Trustees	Tom Eakins Benjamin Richie Stanley Gowdy Richard Heasley
Accountants	S.D. Brown & Company Carnegie building 25-27 Edward Street Portadown Co Armagh BT62 3NE
Bankers	Ulster Bank 22 Bridge Street Banbridge Co Down Bt32 3JT

Bethesda Fellowship **(A company limited by guarantee)**

Report of the trustees (incorporating the directors' report) for the year ended 31 December 2020

The trustees present their report and the financial statements for the year ended 31 December 2020. The trustees, who are also directors of Bethesda Fellowship for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The company is constituted by its Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expressed in the Memorandum of Association of the Company, and appointed by the company in a General Meeting can be admitted as Directors.

Objectives and activities

The objectives and activities of the company are those of spreading the Gospel of the Lord Jesus Christ. Providing support to those with alcohol and drug addictions and their families.

Achievements and performance

Many individuals and their families who have been experiencing significant difficulties have received pastoral care at Bethesda Fellowship throughout the year. It is hoped that the income by way of donations from individuals, business and churches will continue at a rate that will allow the company to sustain and develop the ministry of Bethesda

Financial review

The results of the company for the year are detailed on pages 5 to 11.

Plans for future periods

We pray for the continued support of all, who in the past have donated their money and time to this company.

Statement of trustees' responsibilities

The trustees (who are also directors of Bethesda Fellowship for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

Bethesda Fellowship
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 December 2020

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Tom Eakins

Director

28th September 2021

Bethesda Fellowship
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Bethesda Fellowship.

I report on the accounts of Bethesda Fellowship for the year ended 31 December 2020 set out on pages 2 to 11.

Respective responsibilities of trustees and independent examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- 1) examine the accounts under section 65 of the Charities Act
- 2) follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- 3) state whether particular matters have come to my attention.

Basis of independent examiner's statement

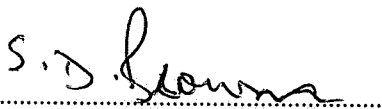
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006
- b) that the accounts do not accord with those accounting records
- c) that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
- d) that there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (a) to (d) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, i have found no matters that require drawing to your attention.



.....
Independent examiner

S.D. Brown for and on behalf of S.D. Brown & Company.

Chartered Certified Accountants

Carnegie Building

25-27 Edward Street

Portadown

Co. Armagh

BT62 3NE

28th September 2021

Bethesda Fellowship
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	52,286		52,286	59,451
Total incoming resources		<u>52,286</u>	<u>-</u>	<u>52,286</u>	<u>59,451</u>
Resources expended					
Establishment costs		334	-	334	1,375
Insurance		1,125	-	1,125	1,119
Accountancy fees		558	-	558	528
Repairs		13,522	-	13,522	48,129
Architect fees		-	-	-	500
Light and heat		823	-	823	865
Telephone		608	-	608	608
Other office expenses		796	-	796	1,824
Interest payable and similar charges		152	16	168	213
Speakers		14,165	-	14,165	14,560
General Expenses		98	-	98	904
Gifts		11,390	-	11,390	8,841
Total resources expended		<u>43,571</u>	<u>16</u>	<u>43,587</u>	<u>79,466</u>
Net incoming/(outgoing) resources for the year /					
Net income/(expense) for the year		8,715	(16)	8,699	(20,015)
Total funds brought forward		<u>92,596</u>	<u>9,794</u>	<u>102,390</u>	<u>122,405</u>
Total funds carried forward		<u>101,311</u>	<u>9,778</u>	<u>111,089</u>	<u>102,390</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 11 form an integral part of these financial statements.

Bethesda Fellowship
(A company limited by guarantee)

Statement of Financial Position
as at 31 December 2020

	Notes	£	2020	£	2019	£
Fixed assets						
Tangible assets	5		52,835		52,835	
Current assets						
Debtors	6	8,833		4,917		
Cash at bank and in hand		49,421		44,638		
		<u>58,254</u>		<u>49,555</u>		
Net current assets			58,254		49,555	
Net assets			<u>111,089</u>		<u>102,390</u>	
Funds	7					
Restricted income funds			9,778		9,661	
Unrestricted income funds			101,311		92,729	
Total funds			<u>111,089</u>		<u>102,390</u>	

The Balance Sheet continues on the following page.

The notes on pages 8 to 11 form an integral part of these financial statements.

Bethesda Fellowship
(A company limited by guarantee)

Balance sheet (continued)

**Trustees statements required by the Companies Act 2006
for the year ended 31 December 2020**

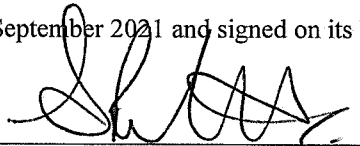
In approving these financial statements as trustees of the company we hereby confirm that:

- (a) for the year the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
- (b) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- (c) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- (d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 28th September 2021 and signed on its behalf by



Tom Eakins
Director



Benjamin Richie
Director

The notes on pages 8 to 11 form an integral part of these financial statements.

Bethesda Fellowship

(A company limited by guarantee)

Notes to financial statements

for the year ended 31 December 2020

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bethesda Fellowship meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

1.3. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2020

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings - No depreciation charged

2. Voluntary income

	Unrestricted funds £	2020 Total £	2019 Total £
Voluntary income	52,286	52,286	59,451
	<u>52,286</u>	<u>52,286</u>	<u>59,451</u>

3. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2020

5. Tangible fixed assets	Freehold		Total
	Building		£
	£		£
Cost			
At 1 January 2020 and			
At 31 December 2020	52,835		52,835
	<u>52,835</u>		<u>52,835</u>
Net book values			
At 31 December 2020	52,835		52,835
	<u>52,835</u>		<u>52,835</u>
At 31 December 2019	52,835		52,835
	<u>52,835</u>		<u>52,835</u>
6. Debtors		2020	2019
		£	£
Gift Aid		8,833	4,917
		<u>8,833</u>	<u>4,917</u>
7. Analysis of net assets between funds			
	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
Fund balances at 31 December 2020 as represented by:			
Tangible fixed assets	52,835	-	52,835
Current assets	48,476	9,778	58,254
	<u>101,311</u>	<u>9,778</u>	<u>111,089</u>
	<u>101,311</u>	<u>9,778</u>	<u>111,089</u>
8. Unrestricted funds			
	At		At
	1 January	Incoming	Outgoing
	2020	resources	resources
	£	£	£
Unrestricted Funds	92,596	52,286	(43,571)
	<u>92,596</u>	<u>52,286</u>	<u>(43,571)</u>
	<u>92,596</u>	<u>52,286</u>	<u>101,311</u>

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2020

9. Restricted funds	At		At
	1 January	Outgoing	31 December
	2020	resources	2020
	£	£	£
Building fund	9,794	(16)	9,778

10. Capital commitments

11. General commitments

The company had no capital commitments at the balance sheet date.

12. Related party transactions

There were no related party transactions in the year.

13. Controlling interest

The controlling party of the company is considered to be the Board of Trustees.

14. Company limited by guarantee

Bethesda Fellowship is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Bethesda Fellowship
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

Bethesda Fellowship
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2020

	2020		2019
	£	£	£
Incoming resources			
Incoming resources from generating funds:			
<i>Voluntary income</i>			
Collections	52,286		59,451
	<u>52,286</u>		<u>59,451</u>
Total incoming resources from generating funds	<u>52,286</u>		<u>59,451</u>
Total incoming resources	<u><u>52,286</u></u>		<u><u>59,451</u></u>

Bethesda Fellowship
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2020

	2020	2019
	£	£
Charitable activities		
Activity 1		
<i>Activities undertaken directly</i>		
Electric	334	1,375
Repairs	13,522	48,129
Speakers	14,165	14,560
General Expenses	98	904
Gifts	11,390	8,841
	<u>39,509</u>	<u>73,809</u>
Activity 1 total expenditure	<u>39,509</u>	<u>73,809</u>
Total charitable activity expenditure	<u>39,509</u>	<u>73,809</u>
Governance costs		
<i>Activities undertaken directly</i>		
Establishment - Light & heat	823	865
Establishment - Insurance	1,125	1,119
Professional - Accountancy fees	558	528
Professional - Other	-	500
Office expenses - Telephone	608	608
Office expenses - Other	796	1,824
Interest - Bank loans & overdraft	168	213
	<u>4,078</u>	<u>5,657</u>
Total governance costs	<u>4,078</u>	<u>5,657</u>
Net incoming/(outgoing) resources for the year	<u>8,699</u>	<u>(20,015)</u>

Bethesda Fellowship

Northern Ireland - Charity number 100111

Annual return

Charity number: XT25970
Company number: NI603820

Bethesda Fellowship
(A company limited by guarantee)

Directors' report and unaudited financial statements

for the year ended 31 December 2020

Bethesda Fellowship
(A company limited by guarantee)

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Bethesda Fellowship
(A company limited by guarantee)

Legal and administrative information

Charity number	XT25970
Company registration number	NI603820
Business address	7 Hillside Crescent Portadown Co. Armagh BT63 5JB
Trustees	Tom Eakins Benjamin Richie Stanley Gowdy Richard Heasley
Accountants	S.D. Brown & Company Carnegie building 25-27 Edward Street Portadown Co Armagh BT62 3NE
Bankers	Ulster Bank 22 Bridge Street Banbridge Co Down Bt32 3JT

Bethesda Fellowship **(A company limited by guarantee)**

Report of the trustees (incorporating the directors' report) **for the year ended 31 December 2020**

The trustees present their report and the financial statements for the year ended 31 December 2020. The trustees, who are also directors of Bethesda Fellowship for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The company is constituted by its Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expressed in the Memorandum of Association of the Company, and appointed by the company in a General Meeting can be admitted as Directors.

Objectives and activities

The objectives and activities of the company are those of spreading the Gospel of the Lord Jesus Christ. Providing support to those with alcohol and drug addictions and their families.

Achievements and performance

Many individuals and their families who have been experiencing significant difficulties have received pastoral care at Bethesda Fellowship throughout the year. It is hoped that the income by way of donations from individuals, business and churches will continue at a rate that will allow the company to sustain and develop the ministry of Bethesda

Financial review

The results of the company for the year are detailed on pages 5 to 11.

Plans for future periods

We pray for the continued support of all, who in the past have donated their money and time to this company.

Statement of trustees' responsibilities

The trustees (who are also directors of Bethesda Fellowship for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

Bethesda Fellowship
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 December 2020

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Tom Eakins

Director

28th September 2021

Bethesda Fellowship
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Bethesda Fellowship.

I report on the accounts of Bethesda Fellowship for the year ended 31 December 2020 set out on pages 2 to 11.

Respective responsibilities of trustees and independent examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- 1) examine the accounts under section 65 of the Charities Act
- 2) follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- 3) state whether particular matters have come to my attention.

Basis of independent examiner's statement

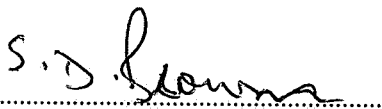
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006
- b) that the accounts do not accord with those accounting records
- c) that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
- d) that there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (a) to (d) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, i have found no matters that require drawing to your attention.



.....
Independent examiner

S.D. Brown for and on behalf of S.D. Brown & Company.

Chartered Certified Accountants

Carnegie Building

25-27 Edward Street

Portadown

Co. Armagh

BT62 3NE

28th September 2021

Bethesda Fellowship
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	52,286		52,286	59,451
Total incoming resources		<u>52,286</u>	<u>-</u>	<u>52,286</u>	<u>59,451</u>
Resources expended					
Establishment costs		334	-	334	1,375
Insurance		1,125	-	1,125	1,119
Accountancy fees		558	-	558	528
Repairs		13,522	-	13,522	48,129
Architect fees		-	-	-	500
Light and heat		823	-	823	865
Telephone		608	-	608	608
Other office expenses		796	-	796	1,824
Interest payable and similar charges		152	16	168	213
Speakers		14,165	-	14,165	14,560
General Expenses		98	-	98	904
Gifts		11,390	-	11,390	8,841
Total resources expended		<u>43,571</u>	<u>16</u>	<u>43,587</u>	<u>79,466</u>
Net incoming/(outgoing) resources for the year /					
Net income/(expense) for the year		8,715	(16)	8,699	(20,015)
Total funds brought forward		<u>92,596</u>	<u>9,794</u>	<u>102,390</u>	<u>122,405</u>
Total funds carried forward		<u>101,311</u>	<u>9,778</u>	<u>111,089</u>	<u>102,390</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 11 form an integral part of these financial statements.

Bethesda Fellowship
(A company limited by guarantee)

Statement of Financial Position
as at 31 December 2020

	Notes	£	2020	£	2019	£
Fixed assets						
Tangible assets	5		52,835		52,835	
Current assets						
Debtors	6	8,833		4,917		
Cash at bank and in hand		49,421		44,638		
		<u>58,254</u>		<u>49,555</u>		
Net current assets			<u>58,254</u>		<u>49,555</u>	
Net assets			<u>111,089</u>		<u>102,390</u>	
Funds	7					
Restricted income funds			9,778		9,661	
Unrestricted income funds			101,311		92,729	
Total funds			<u>111,089</u>		<u>102,390</u>	

The Balance Sheet continues on the following page.

The notes on pages 8 to 11 form an integral part of these financial statements.

Bethesda Fellowship
(A company limited by guarantee)

Balance sheet (continued)

**Trustees statements required by the Companies Act 2006
for the year ended 31 December 2020**

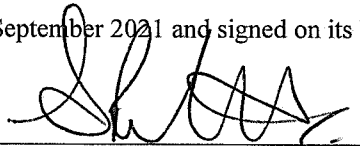
In approving these financial statements as trustees of the company we hereby confirm that:

- (a) for the year the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
- (b) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- (c) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- (d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 28th September 2021 and signed on its behalf by



Tom Eakins
Director



Benjamin Richie
Director

The notes on pages 8 to 11 form an integral part of these financial statements.

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2020

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bethesda Fellowship meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

1.3. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2020

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings - No depreciation charged

2. Voluntary income

	Unrestricted funds £	2020 Total £	2019 Total £
Voluntary income	52,286	52,286	59,451
	<u>52,286</u>	<u>52,286</u>	<u>59,451</u>

3. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2020

5. Tangible fixed assets		Freehold	
		Building	Total
		£	£
Cost			
At 1 January 2020 and			
At 31 December 2020		52,835	52,835
		<u>52,835</u>	<u>52,835</u>
Net book values			
At 31 December 2020		52,835	52,835
		<u>52,835</u>	<u>52,835</u>
At 31 December 2019		52,835	52,835
		<u>52,835</u>	<u>52,835</u>
6. Debtors		2020	2019
		£	£
Gift Aid		8,833	4,917
		<u>8,833</u>	<u>4,917</u>
7. Analysis of net assets between funds		Unrestricted	Restricted
		funds	funds
		£	£
Fund balances at 31 December 2020 as represented by:			Total
Tangible fixed assets		52,835	-
Current assets		48,476	9,778
		<u>101,311</u>	<u>9,778</u>
		<u>101,311</u>	<u>111,089</u>
8. Unrestricted funds			
	At		At
	1 January	Incoming	Outgoing
	2020	resources	resources
	£	£	£
Unrestricted Funds	92,596	52,286	(43,571)
	<u>92,596</u>	<u>52,286</u>	<u>(43,571)</u>
			<u>101,311</u>

Bethesda Fellowship
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2020

9. Restricted funds	At 1 January 2020 £	Outgoing resources £	At 31 December 2020 £
Building fund	<u>9,794</u>	<u>(16)</u>	<u>9,778</u>

10. Capital commitments

11. General commitments

The company had no capital commitments at the balance sheet date.

12. Related party transactions

There were no related party transactions in the year.

13. Controlling interest

The controlling party of the company is considered to be the Board of Trustees.

14. Company limited by guarantee

Bethesda Fellowship is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Bethesda Fellowship
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

Bethesda Fellowship
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2020

	2020		2019
	£	£	£
Incoming resources			
Incoming resources from generating funds:			
<i>Voluntary income</i>			
Collections	52,286		59,451
	<u>52,286</u>		<u>59,451</u>
Total incoming resources from generating funds	<u>52,286</u>		<u>59,451</u>
Total incoming resources	<u><u>52,286</u></u>		<u><u>59,451</u></u>

Bethesda Fellowship
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2020

	2020	2019
	£	£
Charitable activities		
Activity 1		
<i>Activities undertaken directly</i>		
Electric	334	1,375
Repairs	13,522	48,129
Speakers	14,165	14,560
General Expenses	98	904
Gifts	11,390	8,841
	<u>39,509</u>	<u>73,809</u>
Activity 1 total expenditure	<u>39,509</u>	<u>73,809</u>
Total charitable activity expenditure	<u>39,509</u>	<u>73,809</u>
Governance costs		
<i>Activities undertaken directly</i>		
Establishment - Light & heat	823	865
Establishment - Insurance	1,125	1,119
Professional - Accountancy fees	558	528
Professional - Other	-	500
Office expenses - Telephone	608	608
Office expenses - Other	796	1,824
Interest - Bank loans & overdraft	168	213
	<u>4,078</u>	<u>5,657</u>
Total governance costs	<u>4,078</u>	<u>5,657</u>
Net incoming/(outgoing) resources for the year	<u>8,699</u>	<u>(20,015)</u>