

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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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
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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.

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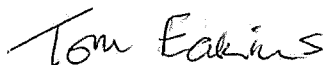
Report of the trustees (incorporating the directors' report)
for the year ended 31 December 2023

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
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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
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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
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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
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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.

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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.

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Notes to financial statements
for the year ended 31 December 2023

5. Tangible fixed assets	Freehold		Total
	Building		£
	£		£
Cost			
At 1 January 2023 and			
At 31 December 2023	56,075		56,075
	<u>56,075</u>		<u>56,075</u>
Net book values			
At 31 December 2023	56,075		56,075
	<u>56,075</u>		<u>56,075</u>
At 31 December 2022	56,075		56,075
	<u>56,075</u>		<u>56,075</u>

6. Creditors: amounts falling due within one year	2023	2022
	£	£
Accruals and deferred income	1,753	613
	<u>1,753</u>	<u>613</u>

7. Analysis of net assets between funds	Unrestricted	Restricted	Total
	funds	funds	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		At
	1 January	Incoming	31 December
	2023	resources	2023
	£	£	£
Unrestricted Funds	164,144	51,890	(30,175)
	<u>164,144</u>	<u>51,890</u>	<u>(30,175)</u>
			<u>185,859</u>

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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.

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

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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>

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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>