

# BEDWAS CHRISTIAN RESOURCE CENTRE

England & Wales · Charity number 1042285

## Details

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**Other names** THE ROCK

**Status** Registered

**Legal form** Trust

**Registered** 1994-11-30

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 11 Hillside Terrace  
Bedwas  
Caerphilly  
CF83 8AJ

**Phone** 02920881101

**Email** [therocksec@aol.com](mailto:therocksec@aol.com)

**Website** [bedwasrock.org.uk](http://bedwasrock.org.uk)

## Activities

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**Objects:** A) THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF DOCTRINES IN THE SCHEDULE, AND IN PARTICULAR, BY THE PROVISION OF CHRISTIAN LITERATURE IN VARIOUS MEDIA. B) THE PROMOTION OF ANY OTHER CHARITABLE PURPOSE FOR THE BENEFIT OF THE COMMUNITY OF SOUTH WALES BY THE ADVANCEMENT OF EDUCATION, THE PROTECTION OF HEALTH AND THE RELIEF OF POVERTY AND SICKNESS AS AN EXPRESSION OF THE CHRISTIAN FAITH

**Activities:** The Rock operates a Christian book shop and tea rooms at the entrance to the village of Bedwas. It also has a small conference room for use by Christian organisations, and provides a holiday flat for use by full time Christian workers.

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

- Caerphilly
- Monmouthshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£69,237	£72,146	-	-
2023-12-31	£67,366	£67,333	-	-
2022-12-31	£62,567	£62,543	-	-
2021-12-31	£43,728	£43,332	-	-
2020-12-31	£43,196	£43,176	-	-

## Trustees

Name	Role	Appointed
Alan Palmer		
GLORIA PALMER		
JANET SWEETLAND		
JOHN SWEETLAND		
Patricia Ann Bowcott		2022-12-12
Peter Ewan Jones		2022-12-12

**BEDWAS CHRISTIAN RESOURCE CENTRE**

England & Wales - Charity number 1042285

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# Accounts

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### Administrative

The name of the charity is the Bedwas Christian Resource Centre, and it's registered number is 1042285. The charity has adopted "The Rock" (Welsh: "Y Graig") as it's working name. All activities are centred on it's base at 1-3, Church Street, Bedwas.

The trustees who served throughout the year were: P E Jones (Chairman), J C Sweetland (Vice Chairman), A K Palmer (secretary & treasurer), Mrs P A Bowcott, Mrs G Palmer, Mrs J Sweetland.

### Structure and Governance

The Bedwas Christian Resource Centre was established by a trust deed dated 11th October 1994, which has since been amended only by deeds of appointment to appoint other trustees. The trustees were incorporated under s50 of the Charities Act 1993 on 11th June 1998, as "The Incorporated trustees of the Bedwas Christian Resource Centre".

The trust has established a trading company, BedwasRock Ltd, to achieve the objectives set out at (a) and (b) below. There are two shareholders, the chairman and secretary for the time being of the board of trustees, neither of whom has any beneficial interest in the shares.

The operation of the tea room as a means of advancing the christian faith meets the criteria set out for qualification as a charitable activity. However, some of the goods sold in the bookshop, which support Christians working in the third world, do not strictly fall within these criteria, although customer feedback suggests that they are aware of the good work they are supporting. For simplicity of reporting, all trade, whether charitable or not, is passed through the trading company.

### Objectives and Activities

The charity is established to advance the Christian faith by means of

- a) a Christian booksop and tea-rooms
- b) providing a small conference room, primarily for use by Christian groups.
- c) the provision of a flat, to be used as respite accommodation for those engaged in full time Christian ministry.

### Activities and performance

The charity continues to support other Cristian group activities in the local area. Both the book shop and the tea-rooms are well used and make good contibutions towrds overheads.

### Financial review

Both of the activities described under a and b above continue to be the main activities within the centre, both in the context of attracting visitors and volunteer staffing requirements.

Results for the year are impacted by the loss of a deposit on a new lift. The installation contractors took the deposit but did not use it to purchase a lift from the manufacturers.

Otherwise, trustees consider the results for the year to be satisfactory.

On behalf of the board of trustees

A K Palmer

Secretary

## Bedwas Christian Resource Centre

Statement of Financial Activities for the period to 31st December 2024 including the trading activities of BedwasRock Ltd

	2024	2023
	£	£
Incoming resources		
Incoming resources from generated funds		
Gifts, including tax recoverable	7579	9772
Activities for generating funds	54252	50290
Interest	543	350
Incoming resources from charitable activities	6864	6954
	69237	67366
Resources expended		
Fund raising trading - cost of goods sold	4408	4172
Charitable activities	482	609
Other resources expended	67256	62552
	72146	67333
Net Income for period	-2908	33
Balance brought forward	196800	196767
Balance carried forward	193892	196800
Balance sheet as at 31st December 2025		
	2024	2023
	£	£
Fixed assets	149560	146070
Current assets		
Stock	13318	10212
Debtors and prepayments	2442	3783
Balance at bank	39822	47598
Current assets	55581	61593
Current liabilities	-5783	-10147
Net current (liabilities) / assets	49798	51446
Long term liabilities		
Total assets	199359	197516
Unrestricted fund	193892	196799
Designated Funds	5467	717
	199359	197516

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2024

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

### **Responsibilities and basis of report**

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J R Ford  
5 Clos Pandy  
Bedwas

**BEDWAS CHRISTIAN RESOURCE CENTRE**

England & Wales - Charity number 1042285

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# Accounts

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Bedwas Christian Resource Centre  
Annual Report for the year ended 31 December 2023



Administrative

The name of the charity is the Bedwas Christian Resource Centre

It is a registered charity, Number 1042285.

The charity has adopted "The Rock" as its working name, and all correspondence bears the Welsh equivalent, "Y Graig".

Its address for correspondence is 1 Church Street, Bedwas, Caerphilly, CF83 8EA.

The charity trustees who all served throughout the whole year were:

P E Jones	Chairman
Mr J. Sweetland	Vice-Chairman
A. K. Palmer	Secretary & Treasurer
P. A. Bowcott, G. Palmer, Mrs J. Sweetland.	

Structure and Governance

The Bedwas Christian Resource Centre was established by a trust deed dated 11th October 1994, which has subsequently been amended only by deeds of appointment to appoint other trustees. The trustees were incorporated under s50 of the Charities Act 1993 on 11th June 1998, as "The Incorporated trustees of the Bedwas Christian Resource Centre"

The trust has established a trading company, BedwasRock Ltd, to achieve the objectives set out at (a) below (running the book shop and tea-rooms). There are two shareholders, the chairman and secretary for the time being of the board of trustees, neither of whom has any beneficial interest in the shares.

The operation of the tea room as a means of advancing the Christian faith meets the criteria set out for qualification as a charitable activity; however, some of the goods sold in the book shop, which support Christians working in the third world, do not fall strictly within these criteria, although feedback from customers suggest that they are aware of the good work they are supporting. For simplicity of record keeping, all trade, whether charitable or not, is passed through the trading company.

Objectives and Activities

The charity is established to advance the Christian faith by means of

- a) a Christian bookshop and tea-rooms,
- b) the provision of a flat, to be used as respite care accommodation for those engaged in full time Christian ministry,
- c) providing a small conference room for use by Christian groups.

Achievements and performance

The year was used to review stockholdings in the bookshop in preparation for the installation of a modern stock system.

Subject to the above both the bookshop and catering functions have made positive contributions to the results for the year.

Financial Review

The tea rooms and bookshop continue to be the main activities within the centre, both in the context of attracting visitors and volunteer staffing requirements.

The trustees consider the results for the year to be satisfactory.

.....  
On behalf of the board of trustees

A. K. Palmer  
Secretary

Independent Examiner's report to the Trustees of the  
Bedwas Christian Resource Centre

I report on the accounts of the Trust for the year ended 31st December 2023, which are set out on pages 4 to 6.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43 (2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43 (7) (b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements
  - a) to keep accounting records in accordance with section 41 of the Act; and
  - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

J. R. Ford  
5, Clos Pandy  
Bedwas  
Caerphilly

Bedwas Christian Resource Centre  
Statement of Financial Activities for the period to 31st December 2023 including the trading  
activities of BedwasRock Ltd

	2023 £	2022 £
Incoming resources		
Incoming resources from generated funds		
Gifts, including tax recoverable	9772	4463
Activities for generating funds	50290	52029
Interest	350	39
Incoming resources from charitable activities	6954	6036
	67366	62567
Resources expended		
Fund raising trading - cost of goods sold	4172	3622
Charitable activities	608	529
Other resources expended	62552	58392
	67333	62543
Net Income for period	33	24
Balance brought forward	196596	196572
Corporation tax recovered		
Balance carried forward	196629	196596

Balance sheet as at 31st December 2023

	2023 £	2022 £
Fixed assets	146070	148132
Stock	10041	12184
Debtors and prepayments	3783	1953
Balance at bank	47598	46844
Current assets	61422	60981
Current liabilities	10147	11800
Net current assets	51275	49181
Total assets	197345	197313
Unrestricted fund	196629	196596
Designated Funds	717	717
	197346	197313

## Notes to the financial statements for the year to 31 December 2023

### 1. Basis of preparation

These accounts have been prepared on the basis of historic cost, and generally in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005).

However, the disclosure required by paragraphs 234ff of the SORP (relating to staff emoluments) is not made. Other non disclosures occur because volunteer staff are so busy undertaking primary purpose objectives, that there is insufficient time to record the detail required by the SORP.

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

No changes have been made to accounts for previous years.

### 2. Accounting Policies

#### INCOMING RESOURCES

**Recognition of incoming resources** These are included in the statement of financial activities (SoFA) when the charity becomes entitled to the resources and the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure** Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations** Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts** Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Donated Services and Facilities, including Volunteer help** These are mentioned under note 5 but excluded from the SoFA, since the cost of an interest free loan is, by definition, zero. All trustees, the manageress, and most workers at the centre, in whatever capacity they serve, are committed Christians. While the trustees appreciate and value this unique contribution, no attempt has been made to quantify its value for inclusion in the SOFA.

**Investment income** This is included in the accounts when receivable.

#### EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance costs** Governance costs, which for the year under review are zero, include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of legal advice to trustees on governance or constitutional matters.

#### ASSETS

**Fixed Assets** Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, whatever the cost. They are valued at cost. Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value, over their expected useful lives in equal annual instalments. For most items of equipment, this period is seven years. depreciation is charged on the conversion costs of the freehold property, but not the cost of acquisition.

#### STOCKS

Stocks are valued at the lower of cost or market value.

### 3 Fixed assets

	The Trust	Trading company	Consolidated
	Freehold Property	Equipment	
	£	£	£
Cost, as at 1. 1. 2023	230097	97132	327229
Additions		2850	2850
Designated gift			0
Disposals	0	0	0
Cost, as at 31. 12. 2023	230097	99982	330079
Depreciation, as at 1. 1. 2023	83097	96000	179097
Charge for year	3780	1132	4912
On disposals	0	0	0
Depreciation, as at 31. 12. 2023	86877	97132	184009
Depreciation has been charged as explained in the accounting policies.			
Net book value			
Net book value at 1st January 2023	147000	1132	148132
Net book value at 31st December 2023	143220	2850	146070

### 4 Debtors and prepayments

	2023		2022	
	The trust	Consolidated	The trust	Consolidated
Tax recoverable	1175	1175	75	75
Prepayments	822	2608	863	1878
	1997	3783	938	1,953

### 5 Current liabilities

	2023		2022	
	The trust	Consolidated	The trust	Consolidated
Trade creditors	0	4027	0	1,047
Other creditors	1759	3566	7,573	9,889
Accrued charges	0	2554	0	864
	1759	10147	7,573	11,800

**BEDWAS CHRISTIAN RESOURCE CENTRE**

England & Wales - Charity number 1042285

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# Accounts

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Bedwas Christian Resource Centre  
Annual Report for the year ended 31 December 2022



### Administrative

The name of the charity is the Bedwas Christian Resource Centre

It is a registered charity, Number 1042285.

The charity has adopted "The Rock" as its working name, and all correspondence bears the Welsh equivalent, "Y Graig".

Its address for correspondence is 1 Church Street, Bedwas, Caerphilly, CF83 8EA.

The charity trustees who throuout the whole year were:

Mr J. Sweetland Vice-Chairman

A. K. Palmer Secretary & Treasurer

P. A. Bowcott, G. Palmer, Mrs J. Sweetland.

The following served from the start of the year until resigning during or immediately after the AGM held 29 11

M J Edwards (Chairman), L F Brunton, J Carter, A Turecek.

P E Jones was appointed as a trustee 12 12 2022.

### Structure and Governance

The trust has established a trading company, BedwasRock Ltd, to achieve the objectives set out at (a) below (running the book shop and tea-rooms). There are two shareholders, the chairman and secretary for the time being of the board of trustees, neither of whom has any beneficial interest in the shares.

The operation of the tea room as a means of advancing the Christian faith meets the criteria set out for qualification as a charitable activity; however, some of the goods sold in the book shop, which support Christians working in the third world, do not fall strictly within these criteria, although feedback from customers suggest that they aware of the good work they are supporting. For simplicity of record keeping, all trade, whether charitable or not, is passed through the trading company.

### Objectives and Activities

The charity is established to advance the Christian faith by means of

a) a Christian bookshop and tea-rooms,

b) the provision of a flat, to be used as respite care accommodation for those engaged in full time Christian ministry,

c) providing a small conference room for use by Christian groups.

### Achievements and performance

The activities of the charity have been dominated by seeking to recover from the after effects of the pandemic.

### Financial Review

The tea rooms and bookshop continue to be the main activities within the centre, both in the context of attracting visitors and volunteer staffing requirements.

The trustees consider the results for the year to be satisfactory.

.....  
On behalf of the board of trustees

A. K. Palmer  
Secretary

Independent Examiner's report to the Trustees of the  
Bedwas Christian Resource Centre

I report on the accounts of the Trust for the year ended 31st December 2022, which are set out on pages 4 to 6.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43 (2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43 (7) (b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements
  - a) to keep accounting records in accordance with section 41 of the Act; and
  - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

J. R. Ford  
5, Clos Pandy  
Bedwas  
Caerphilly

**Bedwas Christian Resource Centre**  
**Statement of Financial Activities for the period to 31st December 2022 including the trading**  
**activities of BedwasRock Ltd**

	2022	2021
	£	£
Incoming resources		
Incoming resources from generated funds		
Gifts, including tax recoverable	4463	4718
Activities for generating funds	52029	33887
Interest	39	8
Incoming resources from charitable activities	6036	5115
	62567	43728
Resources expended		
Fund raising trading - cost of goods sold	3622	3032
Charitable activities	529	1162
Other resources expended	58392	39138
	62543	43332
Net Income for period	24	396
Balance brought forward	196572	196176
Corporation tax recovered		
Balance carried forward	196596	196572

**Balance sheet as at 31st December 2022**

	2022	2021
	£	£
Fixed assets	148132	154512
Stock	12184	6562
Debtors and prepayments	1953	5346
Balance at bank	46844	34484
Current assets	60981	46392
Current liabilities	11800	3615
Net current (liabilities) / assets	49181	42777
Long term liabilities		
Total assets	197313	197289
Unrestricted fund	196596	196572
Designated Funds	717	717
	197313	197289

## Notes to the financial statements for the year to 31 December 2022

### 1. Basis of preparation

These accounts have been prepared on the basis of historic cost, and generally in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005).

However, the disclosure required by paragraphs 234ff of the SORP (relating to staff emoluments) is not made. Other non disclosures occur because volunteer staff are so busy undertaking primary purpose objectives, that there is insufficient time to record the detail required by the SORP.

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

No changes have been made to accounts for previous years.

### 2. Accounting Policies

#### INCOMING RESOURCES

**Recognition of incoming resources** These are included in the statement of financial activities (SoFA) when the charity becomes entitled to the resources and the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure** Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

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**Tax reclaims on donations and gifts** Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Donated Services and Facilities, including Volunteer help** These are mentioned under note 5 but excluded from the SoFA, since the cost of an interest free loan is, by definition, zero. All trustees, the manageress, and most workers at the centre, in whatever capacity they serve, are committed Christians. While the trustees appreciate and value this unique contribution, no attempt has been made to quantify its value for inclusion in the SOFA.

**Investment income** This is included in the accounts when receivable.

#### EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance costs** Governance costs, which for the year under review are zero, include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of legal advice to trustees on governance or constitutional matters.

#### ASSETS

**Fixed Assets** Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, whatever the cost. They are valued at cost. Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value, over their expected useful lives in equal annual instalments. For most items of equipment, this period is seven years. depreciation is charged on the conversion costs of the freehold property, but not the cost of acquisition.

#### STOCKS

Stocks are valued at the lower of cost or market value.

### 3 Fixed assets

	The Trust	Trading company	Consolidated
	Freehold Property	Equipment	
	£	£	£
Cost, as at 1. 1. 2022	230097	97132	327229
Additions			0
Designated gift			0
Disposals	0	0	0
Cost, as at 31. 12. 2022	230097	97132	327229
Depreciation, as at 1. 1. 2022	79317	93400	172717
Charge for year	3780	2600	6380
On disposals	0	0	0
Depreciation, as at 31. 12. 2022	83097	96000	179097
Depreciation has been charged as explained in the accounting policies.			
Net book value			
Net book value at 1st January 2022	150780	3732	154512
Net book value at 31st December 2022	147000	1132	148132

### 4 Debtors and prepayments

	2022		2021	
	The trust	Consolidated	The trust	Consolidated
Tax recoverable	75	75	379	379
Prepayments	846	1878	3924	4968
	921	1953	4,303	5,347

### 5 Current liabilities

	2022		2021	
	The trust	Consolidated	The trust	Consolidated
Trade creditors	0	1047	0	662
Other creditors	7573	9889	1,472	2,138
Accrued charges	0	864		815
	7573	11800	1,472	3,615

**BEDWAS CHRISTIAN RESOURCE CENTRE**

England & Wales - Charity number 1042285

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# Accounts

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Bedwas Christian Resource Centre  
Annual Report for the year ended 31 December 2021



#### Administrative

The name of the charity is the Bedwas Christian Resource Centre

It is a registered charity, Number 1042285.

The charity has adopted "The Rock" as its working name, and all correspondence bears the Welsh equivalent, "Y Graig".

Its address for correspondence is 1 Church Street, Bedwas, Caerphilly, CF83 8EA.

The charity trustees who all served throughout the whole year were:

M. J. Edwards Chairman

Mr J. Sweetland Vice-Chairman

A. K. Palmer Secretary & Treasurer

P. A. Bowcott, L. F Brunton, J. Carter, G. Palmer, Mrs J. Sweetland, A. Turecek.

#### Structure and Governance

The Bedwas Christian Resource Centre was established by a trust deed dated 11th October 1994, which has subsequently been amended only by deeds of appointment to appoint other trustees. The trustees were incorporated under s50 of the Charities Act 1993 on 11th June 1998, as "The Incorporated trustees of the Bedwas Christian Resource Centre"

The trust has established a trading company, BedwasRock Ltd, to achieve the objectives set out at (a) below (running the book shop and tea-rooms). There are two shareholders, the chairman and secretary for the time being of the board of trustees, neither of whom has any beneficial interest in the shares.

The operation of the tea room as a means of advancing the Christian faith meets the criteria set out for qualification as a charitable activity; however, some of the goods sold in the book shop, which support Christians working in the third world, do not fall strictly within these criteria, although feedback from customers suggest that they are aware of the good work they are supporting. For simplicity of record keeping, all trade, whether charitable or not, is passed through the trading company.

Appointment to the board of trustees follows an invitation from existing trustees to attend a training session which covers the history of the charity, the spiritual aspects of the charity, and the legal aspects of trusteeship. Candidates must then (1) signify their consent to act as trustees, and (2) confirm that they are in agreement with either the statement of faith set out in the original trust deed, or the Evangelical Alliance basis of faith

#### Objectives and Activities

The charity is established to advance the Christian faith by means of

- a) a Christian bookshop and tea-rooms,
- b) the provision of a flat, to be used as respite care accommodation for those engaged in full time Christian ministry,
- c) providing a small conference room for use by Christian groups.

#### Achievements and performance

As in the previous year, the activities of the charity have been adversely affected by the pandemic and the regulations made to keep staff and customers safe.

Subject to the above both the bookshop and catering functions have made positive contributions to the results for the year. During closure periods, the opportunity has been taken to redecorate various parts of the premises.

Financial Review

The tea rooms and bookshop continue to be the main activities within the centre, both in the context of attracting visitors and volunteer staffing requirements.

The trustees consider the results for the year to be satisfactory.

.....  
On behalf of the board of trustees  
A. K. Palmer  
Secretary

Independent Examiner's report to the Trustees of the

Bedwas Christian Resource Centre

I report on the accounts of the Trust for the year ended 31st December 2021, which are set out on pages 4 to 6.

Respective responsibilities of trustees and examiner

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Basis of independent examiner's report

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Independent examiner's statement

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- 1 which gives me reasonable cause to believe that in any material respect the requirements
  - a) to keep accounting records in accordance with section 41 of the Act; and
  - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

J. R. Ford  
5, Clos Pandy  
Bedwas  
Caerphilly

**Bedwas Christian Resource Centre**  
**Statement of Financial Activities for the period to 31st December 2021 including the trading**  
**activities of BedwasRock Ltd**

	2021	2020
	£	£
Incoming resources		
Incoming resources from generated funds		
Gifts, including tax recoverable	4718	5576
Activities for generating funds	33887	29369
Interest	8	65
Incoming resources from charitable activities	5115	4860
	43728	39870
Resources expended		
Fund raising trading - cost of goods sold	3032	8185
Charitable activities	1162	313
Other resources expended	39138	31353
	43332	39851
Net Income for period	396	19
Balance brought forward	196176	196157
Corporation tax recovered		
Balance carried forward	196572	196176

**Balance sheet as at 31st December 2021**

	2021	2020
	£	£
Fixed assets	154512	160842
Stock	6562	8509
Debtors and prepayments	5346	2245
Balance at bank	34484	33950
Current assets	46392	44704
Current liabilities	3615	3258
Net current (liabilities) / assets	42777	41446
Long term liabilities		4262
Total assets	197289	198026
Unrestricted fund	196572	196176
Designated Funds	717	1850
	197289	198026

## Notes to the financial statements for the year to 31 December 2021

### 1. Basis of preparation

These accounts have been prepared on the basis of historic cost, and generally in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005).

However, the disclosure required by paragraphs 234ff of the SORP (relating to staff emoluments) is not made. Other non disclosures occur because volunteer staff are so busy undertaking primary purpose objectives, that there is insufficient time to record the detail required by the SORP.

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

No changes have been made to accounts for previous years.

### 2. Accounting Policies

#### INCOMING RESOURCES

**Recognition of incoming resources** These are included in the statement of financial activities (SoFA) when the charity becomes entitled to the resources and the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure** Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations** Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts** Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Donated Services and Facilities, including Volunteer help** These are mentioned under note 5 but excluded from the SoFA, since the cost of an interest free loan is, by definition, zero. All trustees, the manageress, and most workers at the centre, in whatever capacity they serve, are committed Christians. While the trustees appreciate and value this unique contribution, no attempt has been made to quantify its value for inclusion in the SOFA.

**Investment income** This is included in the accounts when receivable.

#### EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance costs** Governance costs, which for the year under review are zero, include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of legal advice to trustees on governance or constitutional matters.

#### ASSETS

**Fixed Assets** Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, whatever the cost. They are valued at cost. Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value, over their expected useful lives in equal annual instalments. For most items of equipment, this period is seven years. depreciation is charged on the conversion costs of the freehold property, but not the cost of acquisition.

#### STOCKS

Stocks are valued at the lower of cost or market value.

### 3 Fixed assets

	The Trust	Trading company	Consolidated
	Freehold Property	Equipment	
	£	£	£
Cost, as at 1. 1. 2021	230097	97182	327279
Additions			0
Designated gift			0
Disposals	0	0	0
Cost, as at 31. 12. 2021	230097	97182	327279
Depreciation, as at 1. 1. 2021	75537	90900	166437
Charge for year	3780	2550	6330
On disposals	0	0	0
Depreciation, as at 31. 12. 2021	79317	93450	172767
Depreciation has been charged as explained in the accounting policies.			
Net book value			
Net book value at 1st January 2021	154560	6282	160842
Net book value at 31st December 2021	150780	3732	154512

### 4 Debtors and prepayments

	2021		2020	
	The trust	Consolidated	The trust	Consolidated
Tax recoverable	379	379	94	94
Prepayments	3924	4968	1123	2151
	4303	5347	1,217	2,245

### 5 Current liabilities

	2021		2020	
	The trust	Consolidated	The trust	Consolidated
Trade creditors	0	662	36	36
Other creditors	1472	2138	247	1,402
Accrued charges	0	815	600	1820
	1472	3615	883	3,258