

Baglan Community Church

Financial Statements and Trustee Report

for the Year Ending 5th April 2023

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Baglan Community Church

For the year ending 5th April 2023

Registered Charity Number 1093275

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Church Address

The Centre
Lodge Drive.
Baglan
SA12 8UB

Registered Address

5 Stonechat Close
Nottage
Porthcawl
CF36 3QF

Trustees

Mr Peter Neil Tallamy
Mr Leigh Davies
Mr Andrew George Wood
Mr John Andrew Buckley
Mr James Vile

resigned 23/05/2022

Bankers

Barclays Bank plc.
9 The Parade
Neath
SA11 1RE

Independent Examiner

EasyBooks Wales Ltd
Unit 4 Dragon 24
North Dock
Llanelli
SA15 2LF

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Governing Document.

Baglan Community Church was registered as a charity on 1st April 2002

The current governing document is the Constitution dated 16th June 2002 and amended 22nd April 2009.

No alterations may be made to the constitution without a resolution being passed by a simple majority of the members voting at a Church Business Meeting of which at least 21 days' notice has been given specifying the matter to be discussed.

Recruitment and Appointment of Trustees.

New trustees are appointed in accordance with Baglan's constitution. Potential trustees are provided with copies of the Charity Commission's guideline leaflets on trusteeship. They are also advised of their responsibilities and given copies of Baglan's constitution and most recent accounts.

Risk Management.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

In 2019 BCC adopted a new 'child protection' policy, and appointed Helen Davies as the new Safeguarding Officer. This policy is checked and revised annually. We also explain aspects of safeguarding and best practice within each relevant ministry when new volunteers join. All who work with our children and young people, as well as vulnerable adults, are subject to the necessary DBS checks. Hannah Roach took over from Helen as safeguarding lead in Jan 2022. Laura Broome then became the deputy.

We have reviewed and re-written our Health and Safety Policy and undertake the necessary risk assessments.

We review our insurance policy to ensure that all prospective liability situations are adequately covered.

Food Handling training is undertaken where appropriate and relevant certificates obtained.

The Trustees are aware of their responsibilities regarding the financial control of the charity, and robust procedures are in place.

Objectives and Activities.

These are set out in our Constitution. The principal purpose of the Church is the advancement of the Christian faith.

Public Benefit

The Trustees are aware of the Charity Commissioners requirements regarding the provision of Public Benefit, and this is evidenced in the following section.

Achievement and Performance

Leadership

The Leadership team of Pastor and Elders have equal voting powers and meet on a bi-monthly basis to discuss the leading and spiritual welfare of the church.

Live-streaming.

We continue live-streaming our services finding them a great benefit to those who are unable to attend services through ill health or distance. They are also a means for people considering joining a church to check us out first. Some who feel they are not yet ready to attend a church service 'in person' begin by watching the live stream.

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Midweek meetings

We continue a successful small group approach to meeting midweek. We encourage each group to see their group as a small family within the church that they are able to care for, support and encourage throughout the week. We believe very strongly in the importance of care being the responsibility and privilege of the whole church and not just the leaders and pastoral care ministry.

Church Structure

Last year, in order to further improve the running of the church and to enable the leadership to focus on the spiritual wellbeing and direction of the church we put in place an admin team to deal with matters such as policies, centre operations, bookings and a new website. This has been an overwhelming success. The admin team have not only picked up the slack, but have found and filled many gaps in the churches administration and management.

Schools Work

One of our members, Craig Coston, trained with 'Through the bible' and now delivers lessons for schools in Neath, Port Talbot and Swansea. We have been able to support Craig with the purchase of bibles for the children. In May 2022, the Pastor Neil also had opportunity to go into 2 local comprehensive schools to deliver lessons based on a program called GSUS live.

James Vile and Jon Lewis

James graduated from Union Bible College July. We were blessed to be able to employ him part time as our new Discipleship Pastor in September 2022. Also, in the same month, we began employing Jon Lewis as ministry assistant, full time.

Baptisms

In August we had a baptismal service and were privileged to baptise 7 people. We also held another baptismal service in November.

Sunday Sundaes

In August we held a month of Sunday sundaes for the first time. After each service a different house group took responsibility to serve ice creams on the patio outside the main doors.

Anniversary celebrations

In September 2022 we celebrated 20 years of BCC. To mark the milestone, we decided to make our focus reaching the community with a month of special gospel services. Each consecutive Sunday we laid on celebratory meals. - a picnic, 90 Pizza Hut pizzas, a hog roast, and finishing with a BBQ.

Christmas 2022

On Nov 27th we put on our very first Christmas experience. This was to replace our carols by candlelight service. As well as running a number of stalls and games for the children, a puppet show and various refreshments, halfway through the evening we took the parents and children upstairs to an interactive play written by the members telling the gospel through an adaption of the story of Scrooge. The rest of the Christmas program was the same as usual - the children and youth carol service and the community carol service.

Men's and Women's weekend

On March 10th and March 31st, we held our men's and women's weekends away, both in Hebron Hall. Both were well attended and blessed. We invited a visiting speaker (Pete Greasley) for the first time for the men's weekend.

New Podcast

In March Olivia Tallamy began a new podcast called BCT (Baglan Church Testimonies). We kitted out the old prayer room with equipment and Olivia began interviewing church members about their stories of faith and life in Christ. This has led to many conversations about faith outside of the church setting.

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Coffee mornings

As part of our desire to reach people with the gospel and provide a space for more fellowship we began a twice weekly coffee morning. We previously ran a coffee shop commercially, but very much wanted to do things differently - using volunteers only, keeping things simple and not charging for the drinks (accepting only donations).

Romania Trip

Craig Coston, a new member in the church, formerly worked for an organisation called Hospices of Hope, a charity that runs holiday clubs in Romania for children with life limiting illnesses. In June 2022 he made a second trip to Romania. Over the first few months of 2022 several fund-raising events took place for the 6 people going from the church.

Sunday Ministry

Neil generally preaches through a book of the bible. In September he began a series in the gospel of Luke which lasted through until mid-2023. The theology course continued through to the end of the year.

Youth and Children

It has been lovely to be back to normal with the youth and children's work. When we eventually restarted our children's church on a Sunday we ran things a little differently, having all the primary aged children together in the multi-function room during the whole service with 4 teams of workers on rotation. It has been such a success that we continued that format and introduced a comprehensive aged class. We continued to hold kids' festivals 3 times a year. In Oct we began a new youth venture and approach in order to reach some of the children who congregate outside our building. Our youth pastor began a youth cafe on a Wednesday night and adapted our youth meeting on Fridays to accommodate these young people. It hasn't been without problems, in terms of managing difficult behaviours. Many more young people are hearing the gospel now though.

Finance

Helen Wood and Julie Wood have been working together on the accounts. Due to the pandemic Helen didn't step down as planned but prepared the annual accounts for audit. Hannah Tallamy has joined the team in order to help with the monthly accounts and wages. The Trustees are well aware of their responsibilities regarding the financial control of the charity, and robust procedures are in place.

Financial Review.

The results for the year are set out in pages 8 – 9 of the financial statements.

Payment of Trustees

Notwithstanding the fact that Peter Neil Tallamy is a Trustee of the charity, he is entitled to an agreed remuneration in his position as Minister of the Church. Dr James Vile is also employed one day per week as Discipleship Pastor. No payments are made for his role as a trustee.

Reserves Policy.

The Charity's practice is to have sufficient Bank balances to cover working capital requirements over a three-month period. In the light of this, free reserves need to be no less than £25,200.

Principal Funding Sources.

Our main income is derived from the generous giving of our members and the resultant gift aid income. We also obtain grant funding, where it is available, for major property repairs and renewals.

Investment Policy.

The charity only uses Bank accounts, ensuring that cash not immediately required is placed on an interest bearing account. Stock market investments are not considered to be in accordance with the ethical standpoint of a Christian Church.

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Future Developments.

We intend to continue to develop our ministries in accordance with our Objectives and Activities, ensuring that we are good stewards of the resources and talents that God has provided us with as we seek to share the love of Jesus with a needy world.

Pensions.

The Church, as an employer, has established workplace pensions for all eligible staff.

Statement of Trustees Responsibilities.

The trustees are responsible for preparing the financial statements in accordance with applicable law and U.K. Generally Accepted Accounting Practice.

Charity law requires the trustees to prepare financial statements for each financial year. Under the law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at the time the financial position of the charity and to enable them to ensure that the financial statements comply with Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other.

Signed on behalf of the trustees:



Print Name P N Tallamy

Date 05.02.2024

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

I have been appointed as independent examiner under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 145 of that Act.

My responsibility is to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to our attention.

Basis of independent examiner's statement

I have examined the financial statements for the year ended 5th April 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the charity's trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for any audit work, for this report, or for the opinions I have formed.

Independent examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below)

- Which gives me reasonable cause to believe that in, any material respect, the requirements:
- To keep accounting records in accordance with section 130 of the Charities Act; and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Independent Examiner Date: ...3rd Feb 2024.....

Nicola Lewis (EasyBooks Wales Ltd)

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Statement of Financial Activities

For the year ended 5th April 2023

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total This</u>	<u>Total Last</u>
		<u>Funds</u>	<u>Funds</u>	<u>Year</u>	<u>Year</u>
<u>INCOME</u>					
	<i>Note 2</i>				
Sunday Offerings		2,553		2,553	90
Donations		4,902		4,902	13,200
Gift Aid		74,128		74,128	69,467
Gift Aid Tax Rebate		17,000		17,000	18,000
Special Causes & Fundraising		1,125		1,125	3,185
Other Income	<i>Note 7</i>	36,919		36,919	22,804
Community, Church & Social Events		1,942		1,942	2,005
Youth & Children's Work		7,264		7,264	700
HMRC Furlough Grant		-		-	302
Interest Received		127		127	19
				-	-
TOTAL INCOME		145,959	-	145,959	129,771
<u>EXPENDITURE</u>					
	<i>Note 3</i>				
Salaries & Associated Costs		66,074		66,074	45,615
Youth & Children's Work		15,700		15,700	3,400
Gifts for Preachers		800		800	854
Insurance		2,897		2,897	2,458
Special Causes & Fundraising		532		532	16,366
Community, Church & Social Events		5,091		5,091	2,601
Pastoral Care		171		171	239
Mini Bus		2,258		2,258	2,499
Coffee Shop		-		-	166
Utilities		8,441		8,441	8,156
Mortgage Interest		-		-	1,610
Miscellaneous	<i>Note 8</i>	27,215		27,215	23,074
Accountancy		710		710	1,370
Depreciation Charge		18,122		18,122	23,793
TOTAL EXPENDITURE		148,010	-	148,010	132,200
NET INCOME (EXPENDITURE)		(2,052)	-	(2,052)	(2,429)
Transfers Between Funds		-	-	-	-
NET INCOME (EXPENDITURE) After Transfers		(2,052)	-	(2,052)	(2,429)
NET MOVEMENT IN FUNDS		(2,052)	-	(2,052)	(2,429)
Total Funds Brought Forward		641,344	-	641,344	643,773
Total Funds Carried Forward		639,292	-	639,292	641,344

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Balance Sheet

As at 5th April 2023

Fixed Assets

Tangible Assets

Note 4

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>	<u>Last Year</u>
	516,127	0	516,127	529,696
	<u>516,127</u>	<u>0</u>	<u>516,127</u>	<u>529,696</u>
<u>Current Assets</u>				
Debtors & Prepayments	38,054	0	38,054	21,154
Bank Main a/c & Cash	85,811	0	85,811	91,144
	<u>123,865</u>	<u>0</u>	<u>123,865</u>	<u>112,298</u>
<u>Current Liabilities</u>				
Creditors & Accruals	700	0	700	650
Loan repayments due in 1 year	0	0	0	0
	<u>700</u>	<u>0</u>	<u>700</u>	<u>650</u>
Net Current Assets	<u>123,165</u>	<u>0</u>	<u>123,165</u>	<u>111,648</u>
Total Assets less Current Liabilities	639,292	0	639,292	641,344
Creditors Falling due after 1 year	0	0	0	0
Total Net Assets	<u>639,292</u>	<u>0</u>	<u>639,292</u>	<u>641,344</u>
<u>Fund Balances</u>				
Funds B/fwd	641,344	0	641,344	643,773
Net movement of funds	(2,052)	0	(2,052)	(2,429)
TOTAL FUNDS	<u>639,292</u>	<u>0</u>	<u>639,292</u>	<u>641,344</u>

The financial statements were approved by the Board of Trustees and signed on its behalf by:

Signed.....*P N Tallamy*.....

Trustee

Print Name..... P N Tallamy

Dated..... 05.02.2024

Notes to the Accounts**1. Basis of Preparation**

The financial statements have been prepared under the historical cost convention. These financial statements are prepared on the going concern basis. The trustees have taken steps to secure the financial future of the organisation for the foreseeable future and there are no material uncertainties.

2. Income

All income is 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 donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Tax Reclaims are included in the SoFA at the same time as the gift to which they relate.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

3. Expenditure

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.

4. Fixed Assets

Expenditure is capitalised if the asset has a useful life of more than 1 year and its cost exceeds £100.

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, on a straight-line basis as follows:

Fixtures & Equipment	25%
Property	2%
Motor	20%

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	Fixtures & Equipment	Property	Motor	Total
Cost at 6.4.22	56,389	651,297	10,944	718,630
additions	4,553	0	0	4,553
disposals	0	0	0	0
Cost at 5.4.23	60,941	651,297	10,944	723,182
Accumulated Depreciation 6.4.22	46,826	131,164	10,944	188,934
Charge this year	5,096	13,026	0	18,122
Released on disposal	0	0	0	0
Accumulated Depreciation 5.4.23	51,922	144,190	10,944	207,055
Net Book Value	9,020	507,107	0	516,127

5. Debtors and Prepayments

	This Year	Last Year
Tax on Gift Aid Debtor	35,000	18,000
PAYE (SMP Reclaim)	3,054	3,154
	38,054	21,154

6. Creditors & Accruals

Amounts falling due within 1 year are as follows:

	This Year	Last Year
Trade Creditors	0	0
Accruals	700	650
PAYE, Pension & Net Pay Creditor	0	0
Mortgage	0	0
	700	650

7. Miscellaneous Income

	This Year	Last Year
Flat Rent	6,000	6,000
Centre Room Hire	14,655	15,700
HCI Rent	7,200	0
Slimming World Rent	6,120	0
Solar Panels	750	339
Charity Trust	1,153	0
Romania Trip	365	0
Sale of Small Equipment	450	0
Mortgage Refund	0	501
Book Sales	226	264
Other (<£100)	0	0
	36,919	22,804

8. Miscellaneous Expenditure

	This Year	Last Year
Bank Charges	102	99
Subscriptions	4,310	3,823
Repairs and Maintenance	5,553	10,936
Stationery, Postage & Advertising	558	2,726
Small tools & Equipment	1,317	3,211
Gifts and Donations	14,320	958
Books & Training	1,055	1,321
	27,215	23,074

9. Examination Fees

Accountancy Fees Include an accrual for £700 for examination of 2023 accounts.