

Baglan Community Church

Financial Statements and Trustee Report

for the Year Ending 5th April 2025

CONTENTS

Page 2	Legal & Administrative information
Page 3 – 6	Trustee Report
Page 7	Independent Examiner's Report
Page 8	Statement of Financial Activities
Page 9	Balance Sheet
Page 10 - 12	Notes to the financial statements

Trustees Report

Registered Charity Number 1093275

Church Address

The Centre
Lodge Drive.
Baglan
SA12 8UB

Registered Address

5 Stonechat Close
Nottage
Porthcawl
CF36 3QF

Trustees

Mr Peter Neil Tallamy (resigned 31.05.2025)
Mr Andrew George Wood
Mr John Andrew Buckley
Mr James Vile
Mr Nigel Rees Irwin (appointed 18.05.2025)

Bankers

Barclays Bank plc.
9 The Parade
Neath
SA11 1RE

Independent Examiner

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

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.

Safeguarding

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 2020. 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 sections.

Pastoral Resignation

On March 3rd 2025, Neil Tallamy resigned from the role of Pastor that he had fulfilled since September 2003. He was employed until the end of May 2025.

Achievement and Performance

Leadership

The Leadership team of Pastor and Elders have equal voting powers and used to 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.

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. There are 7 house groups of varying sizes. We are looking to expand this number.

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, works with 'Through the bible' and continues to deliver lessons for schools in Neath, Port Talbot and Swansea. We have been able to support Craig with the purchase of bibles for the children.

Baptisms

In February 2025 we had another baptismal service.

Men's and Women's weekend

The women's weekend away was cancelled and there was no men's weekend away until May 2025.

BCT Podcast

Olivia Tallamy has continued this ministry during this year. We kitted out the old prayer room with equipment and Olivia has been 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.

Coffee mornings

As part of our desire to reach people with the gospel and provide a space for more fellowship we continued the 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).

Mission

We continue to support a number of missionary organisations monthly / annually both home and abroad and in addition we supported a trip to Romania for one of the congregation with Hospices of Hope, Josh and Mandy Wallis for their mission training abroad in Cornerstone Bible College in the Netherlands and also Olivia Tallamy in her gap year working for Christchurch in Newport.

Sunday Ministry

Neil generally preached through a book of the bible. Neil continued his series in the book of Acts, followed by a 2 mini-series in the parable of the two lost sons (Luke 15), and the promises of God before beginning a new series in Jan 2025 in 1 Samuel. We also received the blessing of sound preaching from others within our church and visiting preachers.

Evangelism

Beginning in March and taking place on the last Sunday of each month, Neil preached a series of evangelistic messages followed by free food for all:

How to find eternal life

How to find answers to gender identity questions

How to find purpose in life

How to find forgiveness of all sin

How to find God when I can't see Him

How to find God without ditching science

How to find hope in a world that often hurts us

Our carol services were Dec 15th and 22nd

Church at the Beach

For the first time, on August 18th, we took the Sunday morning service down to Aberavon Beach Front. It was a really blessed time, giving out free gifts, teaching the children, singing worship songs with a live band and preaching the gospel.

Members Meeting

Our AGM was 2nd June 2024. The agenda for the meeting was 1) Financial Summary 2) Church Organisational Structure 3) Josh and Mandy Wallis plans to attend missionary training college with WEC 4) AOB

Youth and Children

The youth and children's work continues to be a strength of BCC. The youth went on a weekend away in March to Woodcroft Christian Centre, Chepstow. Many young people were strengthened in their faith and meet for bible study regularly.

Finance

Hannah Tallamy and Julie Wood have been working together on the accounts each month. Sadly, Julie died suddenly on 22nd April 2025. Nigel Irwin continues to do the banking and the gift aid claim and will have oversight of the financial arrangements of the church from his date of appointment in May 2025.

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

Financial Review.

The financial results for the year are set out in pages 8 – 12 of this report.

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 until his resignation in May 2025.

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.

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

Dr James Vile

Date

1/12/2025

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 2025 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: 11th November 2025

Nicola Lewis (EasyBooks Wales Ltd)

Statement of Financial Activities

For the year ended 5th April 2025

	<u>Unrestricted Funds</u>	<u>Total This Year</u>	<u>Total Last Year</u>
<u>INCOME</u>			
Sunday Offerings	6,009	6,009	3,424
Donations	12,344	12,344	9,755
Gift Aid Donations	89,748	89,748	70,342
Gift Aid Tax Rebate	23,883	23,883	33,129
Special Causes & Fundraising	430	430	75
Other Income	33,160	33,160	29,644
Community, Church & Social Events	2,326	2,326	3,776
Ministry	5,550	5,550	9,829
Interest Received	1,504	1,504	808
	-	-	-
TOTAL INCOME	174,954	174,954	160,782
<u>EXPENDITURE</u>			
Salaries & Associated Costs	80,131	80,131	82,490
Ministry	15,011	15,011	15,887
Gifts for Preachers	940	940	1,362
Insurance	3,062	3,062	2,896
Community, Church & Social Events	2,400	2,400	3,042
Pastoral Care	296	296	458
Mini Bus	1,601	1,601	3,457
Coffee Shop	359	359	819
Utilities	19,729	19,729	10,773
Miscellaneous	33,633	33,633	31,440
Accountancy	1,010	1,010	688
Depreciation Charge	16,269	16,269	16,244
TOTAL EXPENDITURE	174,441	174,441	169,555
NET INCOME (EXPENDITURE)	513	513	(8,773)
Transfers Between Funds	-	-	-
NET INCOME (EXPENDITURE) After Transfers	513	513	(8,773)
NET MOVEMENT IN FUNDS	513	513	(8,773)
Total Funds Brought Forward	630,519	630,519	639,292
Total Funds Carried Forward	631,032	631,032	630,519

Balance Sheet

As at 5th April 2025

Fixed Assets

Tangible Assets

Note 4

493,481

**Total
Funds**

493,481

Last Year

500,371

493,481

493,481

500,371

Current Assets

Debtors & Prepayments

Note 5

23,883

23,883

18,165

Bank Main a/c & Cash

115,439

115,439

113,272

139,322

139,322

131,437

Current Liabilities

Creditors & Accruals

Note 6

1,772

1,772

1,290

Loan repayments due in 1 year

0

0

0

1,772

1,772

1,290

Net Current Assets

137,550

137,550

130,147

Total Assets less Current Liabilities

631,032

631,032

630,519

Creditors Falling due after 1 year

0

0

0

Total Net Assets

631,032

631,032

630,519

Fund Balances

Funds B/fwd

630,519

630,519

639,292

Net movement of funds

513

513

-8,773

TOTAL FUNDS

631,032

631,032

630,519

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

Signed.....



Trustee

Print Name.....

Dr James Vile

Dated.....

1/12/2025

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:	
Furniture	10%
Musical Equipment	20%
PA system	20%
Computer Equipment	25%
Electrical Equipment	25%
Kitchen Equipment	25%
Miscellaneous Equipment	25%
Property	2%
Motor	20%

Baglan Community ChurchFor the year ending 5th April 2025

Registered Charity Number 1093275

	Fixtures & Equipment	Property	Motor	Total
Cost at 6.4.24	60,667	651,297	10,944	722,908
Additions	7,554	1,825	0	9,379
Disposals	0	0	0	0
Cost at 5.4.25	68,221	653,122	10,944	732,287
Accumulated Depreciation 6.4.24	54,378	157,216	10,944	222,537
Charge this year	3,231	13,038	0	16,269
Released on disposal	0	0	0	0
Accumulated Depreciation 5.4.25	57,609	170,254	10,944	238,806
Net Book Value	10,612	482,868	0	493,481

5. Debtors and Prepayments

	This Year	Last Year
Tax on Gift Aid Debtor	23,883	18,165
	23,883	18,165

6. Creditors & Accruals

Amounts falling due within 1 year are as follows:

	This Year	Last Year
Accruals	850	800
PAYE, Pension & Net Pay Creditor	922	490
	1,772	1,290

7. Miscellaneous Income

	This Year	Last Year
Flat Rent	5,500	6,000
Centre Room Hire	16,805	7,082
HCI Rent	0	7,000
Slimming World Rent	6,000	6,240
Solar Panels	4,632	1,311
Romania Trip	0	378
Refunds	118	0
Christmas Fair	0	374
CAP Refund	0	1,200
Book Sales	10	60
Other (<£100)	95	0
	33,160	29,644

8. Miscellaneous Expenditure

	This Year	Last Year
Bank Charges	123	94
Subscriptions	3,647	4,258
Repairs and Maintenance	5,192	9,910
Stationery, Postage & Advertising	632	843
Small tools & Equipment	230	302
Gifts and Donations	22,025	15,923
Books & Training	1,784	111
	33,633	31,440

9. Examination Fees

Accountancy Fees include an accrual for £850 for examination of 2025 accounts.