

REGISTERED CHARITY NUMBER: 1132144

THE GARTH MINISTRY AREA

(Formerly Radyr Parochial Church Council)

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

THE GARTH MINISTRY AREA

REGISTERED CHARITY NUMBER: 1132144

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YEAR ENDED 31 DECEMBER 2021

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Ministry Area is situated in RADYR (for 2021 only; from 1 January 2022:
within the Area Deanery of Pentyrch, Radyr, St Fagans & Tongwynlais)
which is part of the Diocese of LLANDAFF within the Church in Wales.

The dedication of the Ministry Area for the year under review and their locations are:
Christ Church, Heol Isaf, Radyr, Cardiff
The Parish Church of St John Baptist, Danescourt, Cardiff

It was the responsibility of both the Parochial Church Council (PCC) and the Incumbent to work together and co-operate in all matters of concern and importance to the parish for the promotion of the whole mission of the Church, pastoral, evangelistic, social and ecumenical in the parish.

On 1st January 2022 Radyr Parochial Church Council changed its name to The Garth Ministry Area. In addition on 1st January 2022, the Ministry Area absorbed the following parishes:
The Parish of Pentyrch
The Parish of St Fagans and Michaelston-Super-Ely
The Parish of Tongwynlais

Names and addresses of:

Incumbent	Reverend Steven Willson, The Vicarage, Church Rd, Pentyrch, Cardiff. CF15 9QF
Independent Examiner	Mr Robert Hugh, Robert Hugh Ltd, 15 Dan y Bryn Avenue, Radyr, Cardiff CF15 8DD
Bankers	Natwest Bank, 277 Cowbridge Road East, Canton, Cardiff CF5 1WX The Cooperative Bank, PO Box 250, Skelmersdale, Lancashire, WN8 6WT
Architect	Caroe & Partners, Market Place, Wells, Somerset, BA5 2RB

The trustees, who are also members of the PCC, during the financial year were as follows.

Clergy	Reverend V Burrows (retired 17 April 2022) Reverend B Huxtable-Goy Reverend S Willson (from 28 March 2022)
Lay Chair	John Kiff
Ministry Area Wardens	Andrew Dodd (appointed 23 January 2022) Paul Marshall (appointed 23 January 2022) Margaret Smart (retired 23 January 2022) Cheryl Evans (retired 23 January 2022)
Elected Members	
Ministry Area Secretary	Margaret Jones (appointed 23 January 2022) Nick Hawkins (retired 23 January 2022)
Ministry Area Treasurer	Michael Gill (appointed 23 January 2022) Robert Williams (retired as Trustee 23 January 2022)
Gift Aid Sec.	Julie Davies (retired as Trustee 23 January 2022)
Other	Amanda Russell-Jones Michael Edwards (appointed 23 January 2022) Rosalind James (appointed 23 January 2022) Geoffery Moses (appointed 23 January 2022) Paul Owens (appointed 23 January 2022) Rubina Davison (Sub Warden)(retired 23 January 2022) Pauline Parry (Sub Warden)(retired 23 January 2022) Malcolm May (Sub Warden)(retired 23 January 2022) Nicola Webber (retired 23 January 2022) Mary Cooksley (retired 23 January 2022)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

(Cont.)

Other (cont.)

Sally Morgan (retired 23 January 2022)
Derek Bateman (retired 23 January 2022)
Rhys James (retired 23 January 2022)
Delyth Fagan (retired 23 January 2022)
Luke Whitlock (retired 23 January 2022)

Members on Parish Electoral Roll	141	(2019	252)
Easter communicants were :	nil	(2020	nil)
Christmas communicants were :	104	(2020	142)
Average weekly attendee figure :	Not recorded	(2020	not recorded)

The PCC operated through a number of committees that meet between full council meetings. The work and achievements of these Committees are as follows.

Building Committee

The pandemic has restricted some work although ongoing maintenance work by the committee and volunteers ensure the buildings, halls and grounds are kept in good order. The annual requirements of fire equipment check, PAT testing, heating system servicing and clearance of high level gutters on all properties have all been completed. The central heating boiler at Christchurch was replaced in 2020 following an inability to repair the old boiler. The lightning conductor at Christchurch passed its three-year checks without problems. The five year Electrical check is next due in 2025.

The pandemic has restricted the access our community has to services and an audio-visual system has been installed in Christchurch to enable our services to be streamed to a wider audience. Simon Davison has been instrumental in setting up the system and its support and in addition to our regular services we can now stream or record services such as funerals and weddings.

High winds during the year and the proximity of trees in the St Johns graveyard caused some damage to the Parish hall roof in January 2021 and December 2021 which was quickly repaired. Quotes have been agreed for quinquennial work on the roof of the Christchurch bell tower to be completed in the first half of 2022.

Proceedings of PCC and Activities in the Parish

The PCC Held nine meetings in 2021, including the Annual Vestry Meeting. All were conducted via Zoom. Major points of note were as follows.

1. As reported in the above sub-committee report.
2. The pandemic continued to have a significant impact on Parish activities in 2021.

All services were conducted via Zoom until May, when services restarted in church in a phased manner. Our halls also reopened at the same time, albeit with very restricted access in line with Church in Wales Guidelines.

A camera system was installed in Christ Church in April which allowed services to be recorded and placed on a dedicated Parish YouTube channel. This eventually progressed to the live streaming of the main services, thanks to notable work done by Simon Davison.

3. Many activities remained cancelled but it was possible to run a (limited) Autumn Fete. As reported in 2020, with the help of Diocesan grants, Parish finances largely held up. The Remembrance Sunday service returned to church, as did all the normal Christmas services.
4. Progress continued on establishing a new Radyr Good Neighbours Scheme with success in agreeing a constitution and registration as a Charity.

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

(Cont.)

5. A lot of the work within the PCC concerned the transition to the Garth Ministry Area. (comprising the Parishes of Radyr, St Fagans and Michaelston-super-Ely, Tongwynlais, and Pentyrch and Capel Llanilltern), with Reverend Burrows as the designated Ministry Area leader. On 12th May 2021 the PCC passed a resolution to agree that this transition could take place and the Parish Assets transferred to the Ministry Area on the date that the Bishop sealed the decree uniting the parishes. This happened on 1st January 2022 and the PCC was formally dissolved on that date.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. The benefit to the public is a feeling of spiritual stability and freedom within the Parish for the benefit of all God's people. This is exercised through the provision of regular public worship and pastoral work, including visiting the sick and bereaved; the teaching of Christianity through sermons and small groups, and the taking of assemblies in local schools; the promotion of Christianity through staging special services. Both churches have a hall where activities take place for older people, uniformed organisations for young people, and other groups for people of all ages. During the year the corona virus pandemic has impacted upon these activities.

Treasurer's Report

The accounts show a deficit of £2,564 representing a decrease of £15,446 from the surplus of the previous year of £12,882. In addition to this, there is an unrealised surplus on the revaluation of the Common Investment Fund shares of £4,248.

The deficit for the year includes covid-19 grant income and covid-19 Fair Share Support Rebates totalling £19,302 (2020 £22,510) from the Diocesan Board of Finance and £nil (2020 £734) from the Job Retention Support Grant.

Without this support income there would have been a deficit of £21,866 (2020 £10,362) for the year, subject to any affect that non-receipt would have had on expenses.

During the year under review £2,000 was donated to Christian Aid

No provision for any additional end of year mission payments have been made in these financial statements due to the ongoing impact of covid-19 on the charity's finances.

Key features are as follows:

The largest item of expenditure is the annual commitment to the Diocesan funds. The commitment is calculated based on average attendees during the previous year. The total amount paid in the year was £54,558 (2020 £53,321). Total expenditure increased from £102,807 to £112,243.

There are no exceptional or non recurring items of expenditure to be disclosed.

Liquid reserves excluding freehold property and investments stood at £58,260 at the year end (2020 £85,472). The reduction reflects the transfer of £25,000 from bank balances to an additional investment in the Common Investment Fund.

The investment of £58,972 (2020 £29,726) on the balance sheet and explained under note 7 is in part included in the designated fund of £33,737 (2020 £30,037). This investment represents shares in the Common Investment Fund held by the Representative Body of the Church in Wales on behalf of the Parish of Radyr. The original investment is effectively matched by an Unrestricted Designated Fund and the additional investment made in 2021 is attributable to the Unrestricted Ordinary Fund.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE GARTH MINISTRY AREA

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 6 to 10.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of The Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by The Charity Commission under section 145(5)(b) of the 2011 Act; and
- state 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 Commission. 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.

Signature:

Date: 10-Aug-22

Name: Mr Robert Hugh

Qualification: BSc., FCA

Address: 15 Dan y Bryn Avenue
Radyr
Cardiff
CF15 8DD

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

(Cont.)

Statement of Trustees' Responsibilities

Financial statements are required to be prepared for each financial year which give a true and fair view of its state of affairs at the balance sheet date and of the income and expenditure for the year then ended. These financial statements are required to be examined by independent accountants and copies made available to parishioners. In preparing these financial statements the trustees will have due regard to:

- selecting suitable accounting policies and applying them consistently
- making judgements and estimates that are reasonable and prudent
- observing applicable Accounting Standards
- preparing the financial statements on a going concern basis

The trustees (who are members of the Parochial Church Council) are responsible also for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Parish of Radyr and for safeguarding its assets.

The above report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities.

Approved by The Ministry Area Council on 26 July 2022 and signed on its behalf by

Reverend S Willson
Ministry Area Leader

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted £	Designated Funds £	Restricted Funds £	Endowment Funds £	This Year Total £	Last Year Total £
INCOMING RESOURCES							
Voluntary resources							
Direct giving: Planned		41,175				41,175	36,835
Church collections		5,608				5,608	9,809
Indirect giving : Tax refunds		9,948				9,948	11,614
Activities for generating funds							
Fundraising		2,229				2,229	10,690
Special collections		166				166	429
Miscellaneous income	5	7,344				7,344	1,573
Church Hall / property income		14,145				14,145	14,705
Donations and legacies		9,199				9,199	6,418
Investment income							
Interest received		4				4	372
Common Investment Fund			559			559	-
Other incoming resources							
Grants from DBF		19,302				19,302	22,510
JRS grant		-				-	734
Total Incoming resources		109,120	559	-	-	109,679	115,689
Outgoing resources expended for the promotion of the mission of the Church in the Parish							
Missions Home	4	4,285				4,285	142
World	4	2,000				2,000	-
Maintenance of Ministry	5	56,455				56,455	56,359
Maintenance of Churches		12,989				12,989	21,555
Maintenance of services		16,617				16,617	11,219
Parochial expenses of Clerics		86				86	643
General Parish expenses	5	3,840				3,840	4,268
Maintenance of halls / property		15,971				15,971	8,621
Total Outgoing resources		112,243	-	-	-	112,243	102,807
Net incoming/(outgoing) resources before transfers		(3,123)	559.00	-	-	(2,564)	12,882
Transfer between funds		-	-	-	-	-	-
Unrealised gain on revaluations: of investments		1,107	3,141		-	4,248	3,945
of investment property		149,500				149,500	-
Net increase/(decrease) in funds		147,484	3,700	-	-	151,184	16,827
Fund balances b/f at 1st January		417,626	30,037		-	447,663	430,836
Transfer to revaluation reserve	10	(149,500)				(149,500)	0
Fund balances carried forward at 31 December		415,610	33,737	0	0	449,347	447,663

BALANCE SHEET AT 31 DECEMBER 2021

	Notes	This Year £	Last Year £
Fixed assets			
Tangible assets	6	481,615	332,465
Investments	7	58,972	29,726
Total of Fixed Assets		540,587	362,191
Current assets			
Debtors and stocks	8	5,480	8,457
Cash at bank & in hand		55,784	82,459
		61,264	90,916
Creditors falling due within one year	9	3,004	5,444
Net Current Assets		58,260	85,472
Total assets less current liabilities		598,847	447,663
Creditors falling due after one year		-	-
TOTAL NET ASSETS		598,847	447,663
Income funds			
Unrestricted: Ordinary		415,610	417,626
Designated	10	33,737	30,037
Revaluation reserve	11	149,500	-
TOTAL FUNDS		598,847	447,663

Approved by The Ministry Area Council on 26 July 2022.

and signed on its behalf by

..... Reverend S Willson (Ministry Area Leader)

..... Mr M Gill (Ministry Area Treasurer)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

1. Accounting Policies

The Financial Statements have been prepared in accordance with applicable United Kingdom accounting standards, the "Statement of Recommended Practice" issued by the Charity Commissioners and the Church in Wales Accounting Regulations. The historical cost convention is used. The accruals basis of accounting has been adopted. The principal accounting policies are applied consistently.

a. Fixed assets

Freehold property: Churches, Churchyards and Vicarages are vested in the Representative Body of the Church in Wales; such property forms no part of the assets of the Parish. Moveable Church contents require a faculty for disposal so are considered to be inalienable property and are not valued, nor recognised on the Balance Sheet. Expenditure incurred on Churches (including contents), Churchyards and Vicarages is written off when incurred.

Other freehold land and buildings are held in trust for the Parish by either the Representative Body, or the Llandaff Diocesan Board of Finance

The basis for valuation of other freehold land and buildings is :

Church Halls are stated at cost

Freehold property at valuation

No provision for depreciation of land and buildings is made.

Routine additions and replacements to Church Hall contents are charged to current expenditure.

b. Funds

Restricted funds: represent income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Unrestricted funds: are general funds which can be used for PCC ordinary purposes.

Designated funds: are funds which have been set aside for specific purposes but which can be returned to the general fund at any time if the trustees so decide.

c. Incoming resources: these are all accounted for gross.

Planned giving, collections and donations are recognised when received.

Indirect giving: Tax refunds are recognised as soon as the amounts are claimable.

Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due.

Investment income: Dividends are accounted for when receivable; interest and tax recoverable are accrued. Where the PCC has not invested separately for each fund interest is apportioned to individual funds on an average balance basis.

All other income is generally recognised when it is receivable.

d. Outgoing resources

Parish share is paid regularly and is included in expenditure for the year to which it relates.

All other expenditure is generally recognised when it is incurred.

2. Fees for Financial Statements Examination

	This Year £	Last Year £
Independent examiner's fees for reporting on the Financial Statements	970	1,270

3. Number of employees.

There are four paid employees. No payments were made to PCC members.

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

(continued)

This Year **Last Year**
£ **£**

4 Grants**A Payments to Home missions:**

	Unrestricted £	Designated £	Restricted £		
Danescourt Primary School	1,000			1,000	-
Bryn Deri Primary School	1,000			1,000	-
Radyr Primary School	1,000			1,000	-
Radyr Comprehensive School	1,000			1,000	-
Cardiff Food Bank	115			115	-
RCSM	110			110	-
Syrian Refugees: 1 Family Cardiff	60			60	-
	4,285	-	-	4,285	-

B Payments to World missions

Christian Aid	2,000			2,000	-
	2,000	-	-	2,000	-

C Other mission expenditure

Magazine	-			-	142
	-	-	-	-	142

Total Missions

	6,285	-	-	6,285	142
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5. Analysis of resources
incoming and expended

A Miscellaneous Income:

Weddings and funerals	6,182			6,182	1,290
Sundry income	1,162			1,162	283
	7,344	-	-	7,344	1,573

B Maintenance of ministry:

Parish Share	54,558			54,558	53,321
Other	1,897			1,897	3,038
	56,455	-	-	56,455	56,359

C General Parish Expenses:

Examiner's fee	970			970	1,270
Bank charges and interest paid	426			426	503
Depreciation	350			350	350
Payroll fees	410			410	372
Donations	-			-	46
Sundry expenditure	1,298			1,298	503
Sunday School	223			223	189
Bumps a Daisy	163			163	-
Fundraising expense	-			-	1,035
	3,840	-	-	3,840	4,268

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

(continued)

6. Tangible fixed assets

				This Year £	Last Year £
		Freehold property £	Fixtures & fittings £		
Cost or valuation:	Balance 1st January 2021	331,414	2,214	333,628	333,628
	Additions during year	-	-	0	-
	Revaluation in the year	149,500	-	149,500	-
	Disposals during year	-	-	0	-
	Balance 31 December 2021	480,914	2,214	483,128	333,628
Accumulated depn.	Balance 1st January 2021	-	1,163	1,163	813
	Charge for the year	-	350	350	350
	On disposals	-	-	-	-
	Balance 31 December 2021	-	1,513	1,513	1,163
Net book value:	Balance 31 December 2021	480,914	701	481,615	332,465
	Balance 31 December 2020	331,414	1,051	332,465	332,815
Freehold Property comprises:					
Church Halls at cost		245,914			
Residential investment property at valuation		235,000			
		480,914			

The market value of the residential investment property has been assessed by the Trustees following the receipt of independent advice.

7. Investments

	This Year £	Last Year £
At valuation:		
Balance 1 January 2021	29,726	25,759
Additions	25,000	-
Unrealised gain on revaluation of investments	4,246	3,945
Interest received during the year	-	22
Balance 31 December 2021	58,972	29,726

The investment represents shares in the Common Investment Fund held by The Representative Body of the Church in Wales on behalf of The Garth Ministry Area

8. Debtors

Stocks	-	37
Income tax recoverable	492	1,416
Parish Share Rebate	2,864	2,806
Other	2,124	4,198
	5,480	8,457

9. Creditors falling due within one year

Rent Bond	-	500
Other	3,004	4,944
	3,004	5,444

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

(continued)

6. Tangible fixed assets

This Year **Last Year**
 £ £

		Freehold property £	Fixtures & fittings £		
Cost or valuation:	Balance 1st January 2021	331,414	2,214	333,628	333,628
	Additions during year	-	-	0	-
	Revaluation in the year	149,500	-	149,500	-
	Disposals during year	-	-	0	-
	Balance 31 December 2021	<u>480,914</u>	<u>2,214</u>	<u>483,128</u>	<u>333,628</u>
Accumulated depn.	Balance 1st January 2021	-	1,163	1,163	813
	Charge for the year	-	350	350	350
	On disposals	-	-	-	-
	Balance 31 December 2021	<u>-</u>	<u>1,513</u>	<u>1,513</u>	<u>1,163</u>
Net book value:	Balance 31 December 2021	<u>480,914</u>	<u>701</u>	<u>481,615</u>	<u>332,465</u>
	Balance 31 December 2020	<u>331,414</u>	<u>1,051</u>	<u>332,465</u>	<u>332,815</u>

Freehold Property comprises:

Church Halls at cost

Residential investment property at valuation

245,914
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Balance 1 January 2021	29,726	25,759	
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Other	2,124	4,198
	<u>5,480</u>	<u>8,457</u>

9. Creditors falling due within one year

Rent Bond	-	500
Other	3,004	4,944
	<u>3,004</u>	<u>5,444</u>