

DEACONS' (TRUSTEES') REPORT FOR 2021

The trustees of Gilgal Baptist Church, Porthcawl, are pleased to present this report of our activities during 2021. As we often need to remind ourselves, the “church” is NOT a building, rather it is a group of Christian people, called by God to be part of His family. This has never been more evident than over the last year as we have faced together the challenges of the Coronavirus pandemic coupled with the commencement of a major redevelopment of our Park Avenue Church building. Early in the year we continued to meet in our church building following the strict government guidelines in place for Coronavirus. We continued to meet there until June when the building project began. we then started holding our weekly services in the Porthcawl Grand Pavilion, then moved to a local community centre, Awel-y-Mor, in July.

Our Pastor, Reverend Martin Gillard, has continued to preach a strong biblical message both in person and via online services through Facebook, YouTube and on our website www.gilgal.co.uk. For those who do not have the technology and haven't been able to join us in person we have continued to produce CDs of the services that have then been delivered, along with our weekly news letters, to various members around the area.

This year, we have very much enjoyed the themes of the services. Our pastor took the first part of his sabbatical during the summer and we were blessed to have a number of visiting speakers to our services both morning and evening. On Sunday mornings in 2021 our pastor preached a series on 'Renewing Emotional Wellbeing' looking at characters throughout the bible and how their relationship with God helped them in times of hardship and struggle. A short series before Easter was entitled 'The Journey to Jerusalem - A Date with Destiny' and after his sabbatical a series called 'Our God Is...' looked at the nature and character of the God of the bible. On Sunday evenings in our Disciples' Service we studied 'The Church @ Corinth' (2 Corinthians) and 'The Return of the King' (Revelation chapters 19-22). There were also topical messages on Easter, Harvest, Christmas and Baptism. All these messages are now available on our social media pages and church website.

The Leadership team of Pastor and Deacons meet on a monthly basis, via Zoom or in person when possible. As well as handling matters of current business, they try to think and plan strategically in line with the goals of the church: To be a church that families love, to make disciples who make disciples, to bring more people to faith in Jesus Christ and to have a building that is fit for purpose. The team's thoughts and decisions are always shared at subsequent Members' Meetings. We are able to hold these as hybrid meetings with some participating in the church following strict Covid guidelines and some joining us from their homes via Zoom.

Members of the fellowship are encouraged to attend a mid-week House Group and, together with the Bible Study and Prayer Meeting, we have a total of seven such groups and around 70 people meeting at different times and days each week. These groups ran irregularly due to the pandemic. A new group was started for those less familiar with the Bible. The groups generally study the previous week's sermon, with the aid of questions provided by our Pastor.

We also have several ministry teams, co-coordinating various areas of activity such as administration, community, Evangelism, prayer and world mission: the teams support people already serving in those areas, challenge others to get involved and propose new initiatives. One such initiative from the evangelism team has been to engage with the community, sharing the love of Jesus in our local high street on Tuesday mornings.

Our midweek ladies group “Gilgal Ladies” has developed into a Face book group meeting page which provides daily messages of encouragement and bible verses. Unfortunately, our banner group and craft group have been unable to meet since the beginning of the pandemic but will resume as soon as we return to our redeveloped church building.

The prayer team has continued to run an electronic/telephone prayer chain which we are making very good use of, particularly at those times as when we couldn't meet in person.

We welcomed our new youth Pastor Owen Hughes who now works alongside our newly appointed children's worker Natalie Sharp. Early in the year Sunday Club was held online until restrictions were eased. We look forward in the coming year to begin new mid week children's activities. Unfortunately, our annual Holiday Bible Club was unable to take place for a second year but we look forward to resuming this in the future. We were able to restart our toddler group in September 2021 where we regularly welcome around 30 toddlers and their carers to each session.

Conscious that many people in society struggle financially, we run a Foodbank distribution centre, based in the local YMCA. One of our members is a trustee of this charity, which is affiliated to the national body, the Trussell Trust. Thankfully the foodbank has been able to continue serving the local community throughout the pandemic.

In addition to helping people practically, we also want to share with them the news of God's love. During 2021 we have been able to participate in a number of outreach activities when Covid restrictions allowed. Through these activities, we pray that many will come to know Jesus as their Saviour and Lord. At Christmas time we were able to hold a socially distanced open air in the town centre where we had a nativity scene with REAL donkeys! We gave out invitations to our Christmas services that went ahead and were well attended.

Financially, God has continued to bless the work of the church. The detailed accounts are available elsewhere, but in summary our total net assets at the end of December 2021 stood at £648,549, compared to last year's figure of £531,560. During the year, £370,235 was spent on the building project to create a new main entrance and add a café, kitchen and toilets at the rear of the church, together with installing underfloor heating throughout the building. At the end of 2021 our total cash balances were £210,319, compared to £460,599 at the end of 2020. We are grateful to our members who, in response to God's prompting, give so generously, both regularly and with one-off gifts. This also allows us to continue to support numerous Missionary organisations throughout the world both in prayer and financially.

Being out of our church building meant many challenges for us, however we were thrilled to witness 6 baptisms in the sea at Porthcawl in September; consequently we were then able to welcome 5 into membership. Sadly, during 2021 we also lost members who died. We give thanks for the lives and memory of Gwyneth Bridger, Rita Morgan, Pat Wilson and Charlotte Lyn Davies. Our total membership at the end of 2021 is 127 members.

We thank and praise God for all that He has done in the past year and trust Him for all that lies in the future, as together we seek *to know Jesus better and to make Him better known*.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Gilgal Baptist Church Porthcawl			Charity No (if any)	1134864
Annual accounts for the period				
Period start date	01/01/2021	To	Period end date	31/12/2021

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	123,918	93,109	-	217,027	181,457
Charitable activities	S02	1,330	-	-	1,330	1,922
Other trading activities	S03	3,043	-	-	3,043	1,970
Investments	S04	1,542	612	-	2,154	3,782
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	1,153	-	1,153	1,461
Total	S07	129,833	94,874	-	224,707	190,592
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	106,727	500	-	107,227	163,951
Separate material item of expense	S10	-	-	-	-	-
Other	S11	328	1,153	-	1,481	2,612
Total	S12	107,055	1,653	-	108,708	166,563
Net income/(expenditure) before investment gains/(losses)						
	S13	22,778	93,221	-	115,999	24,029
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	22,778	93,221	-	115,999	24,029
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Actuarial gain/(loss) in respect of pension schemes	S19	990	-	-	990	13,079
Net movement in funds	S20	23,768	93,221	-	116,989	37,108
Reconciliation of funds:						
Total funds brought forward	S21	339,678	191,882	-	531,560	494,452
Total funds carried forward	S22	363,446	285,103	-	648,549	531,560

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	179,178	273,259	-	452,437	71,095
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	179,178	273,259	-	452,437	71,095
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	20,885	4,774	-	25,659	29,120
Investments	(Note 17.4)	B08	30,554	-	-	30,554	389,084
Cash at bank and in hand	(Note 24)	B09	172,695	7,070	-	179,765	71,515
Total current assets		B10	224,134	11,844	-	235,978	489,719
Creditors: amounts falling due within one year	(Note 20)	B11	18,866	-	-	18,866	3,103
Net current assets/(liabilities)		B12	205,268	11,844	-	217,112	486,616
Total assets less current liabilities		B13	384,446	285,103	-	669,549	557,711
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities	(Note 12)	B15	21,000	-	-	21,000	26,151
Total net assets or liabilities		B16	363,446	285,103	-	648,549	531,560
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	285,103	-	285,103	191,882
Unrestricted funds		B19	363,446	-	-	363,446	339,678
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	363,446	285,103	-	648,549	531,560
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy
			A.J.Hornsby		A.J.Hornsby		22/03/2022

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

TRUE

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate: Not Applicable

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="checked" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="checked" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes ✓	No ✓	N/a ✓
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes ✓	No ✓	N/a ✓
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes ✓	No ✓	N/a ✓
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes ✓	No ✓	N/a ✓
Government grants	The charity has received government grants in the reporting period	Yes ✓	No ✓	N/a ✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes ✓	No ✓	N/a ✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes ✓	No ✓	N/a ✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes ✓	No ✓	N/a ✓
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes ✓	No ✓	N/a ✓
Support costs	The charity has incurred expenditure on support costs.	Yes ✓	No ✓	N/a ✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes ✓	No ✓	N/a ✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes ✓	No ✓	N/a ✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes ✓	No ✓	N/a ✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes ✓	No ✓	N/a ✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes ✓	No ✓	N/a ✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes ✓	No ✓	N/a ✓
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes ✓	No ✓	N/a ✓

	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes ✓	No ✓	N/a ✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes ✓	No ✓	N/a ✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes ✓	No ✓	N/a ✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes ✓	No ✓	N/a ✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes ✓	No ✓	N/a ✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes ✓	No ✓	N/a ✓
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes ✓	No ✓	N/a ✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes ✓	No ✓	N/a ✓
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £1000			
	They are valued at cost.	Yes ✓	No ✓	N/a ✓
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes ✓	No ✓	N/a ✓
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes ✓	No ✓	N/a ✓
Heritage assets	They are valued at cost.	Yes ✓	No ✓	N/a ✓
	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes ✓	No ✓	N/a ✓
Investments	They are valued at cost.	Yes ✓	No ✓	N/a ✓
	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes ✓	No ✓	N/a ✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes ✓	No ✓	N/a ✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes ✓	No ✓	N/a ✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes ✓	No ✓	N/a ✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes ✓	No ✓	N/a ✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes ✓	No ✓	N/a ✓
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes ✓	No ✓	N/a ✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes ✓	No ✓	N/a ✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Note 3 **Analysis of income**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Donations and legacies:	Donations and gifts	101,033	24,835	-	125,868	138,136
	Gift Aid	20,885	4,774	-	25,659	28,281
	Legacies	2,000	-	-	2,000	550
	General grants provided by government/other charities	-	63,500	-	63,500	14,490
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	123,918	93,109	-	217,027	181,457
Charitable activities:	Lunch Club/Senior Citizens' Teas	975	-	-	975	1,595
	Toddlers	355	-	-	355	309
		-	-	-	-	-
	Other	-	-	-	-	18
	Total	1,330	-	-	1,330	1,922
Other trading activities:	Hire of halls	696	-	-	696	1,824
	Fundraising concert	-	-	-	-	-
	Sale of Pews/Other Wood/Radiators	2,116	-	-	2,116	-
	Other	231	-	-	231	146
	Total	3,043	-	-	3,043	1,970
Income from investments:	Interest income	1,542	612	-	2,154	3,782
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	1,542	612	-	2,154	3,782
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other - Contrás - See Note 6	-	1,153	-	1,153	1,461
	Total	-	1,153	-	1,153	1,461
TOTAL INCOME		129,833	94,874	-	224,707	190,592

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Donations to building fund of £40,190; gift aid on same £8,291. Interest on building fund £1,158. Grants of £9,000 towards building project, £4,965 towards stonework repairs, £525 from Western Power's "In this together" Covid fund. Contrás (mainly gifts to be passed on to specific charities) £1,461.

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 6

Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events	-			-	-
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities	Employment Costs	49,252	-	-	49,252	66,691
	Mission and Ministry	41,080	500	-	41,580	39,814
	Building Costs (R&R, Utilities etc - plus adjustment for depreciation)	15,289	-	-	15,289	56,396
	Other	1,106	-	-	1,106	1,050
	Total expenditure on charitable activities	106,727	500	-	107,227	163,951
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other	Contras (mainly "special collections" where the donor specifies the money is to be passed on to other charities)	-	1,153	-	1,153	1,928
	Net interest on defined pension liability	328	-	-	328	684
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	328	1,153	-	1,481	2,612
TOTAL EXPENDITURE		107,055	1,653	-	108,708	166,563

Section C	Notes to the accounts
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Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	750		-	750	All unrestricted Independent Examination fees
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	750		-	750	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C	Notes to the accounts
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Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
750	810
0	0
0	0
0	0

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	40,331	55,243
Social security costs	500	1,262
Pension costs (defined contribution scheme)	4,364	6,108
Other employee benefits (Manse etc)	4,057	4,078
Total staff costs	49,252	66,691

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

£38,207 (Our Pastor is both a full time employee and a trustee, with the permission of the Charity Commission)

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	1.5	2.0
Governance	-	-
Other	-	-
Total	1.5	2.0

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

--

Please state the legal authority or reason for making the payment

--

Please state the amount of the payment (or value of any waiver of a right to an asset)

--

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

--

The nature of the payment (cash, asset etc.)

--

The extent of redundancy funding at the balance sheet date

--

Please state the accounting policy for any redundancy or termination payments

--

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense £4,364

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

All employment costs, including pension contributions, are paid from unrestricted funds.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Our Pastor belongs to the Baptist Ministers Pension scheme. This was originally a defined benefit plan, but this was closed in 2011 and replaced by a defined contribution plan. Our Youth Pastor contributes to a defined contribution plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme ("the scheme"), which is administered by the Pension Trustee (Baptist Pension Trust Limited). The scheme is a separate legal entity and the assets of the Scheme are held separately from those of the Employer and the other participating employers. For any month, each participating employer in the Scheme pays contributions as set out in the Schedule of Contributions in force at that time. The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable towards benefits and expenses accrued in that year, plus any impact of deficiency contributions (see below). From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members' Pensionable Income into individual pension accounts, which are operated and managed on behalf of the Pension Trustee by Legal and General Life Assurance Society Limited. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members in the event that they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain (BUGB) with Unum Limited. Benefits in respect of service prior to 1 January 2012 are provided through the Defined Benefit (DB) Plan within the Scheme. The main benefits for pre-2012 service were a defined benefit pension of one eightieth of Final Minimum Pensionable Income for each year of Pensionable Service, together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income. The Scheme, previously known as the Baptist Ministers' Pension Fund, started in 1925, but was closed to future accrual of defined benefits on 31 December 2011.

Actuarial Valuation as at 31 December 2019:

A formal valuation of the Defined Benefit (DB) Plan was performed at 31 December 2019 by a professionally qualified Actuary using the Projected Unit Method. The market value of the DB Plan assets at the valuation date was £298 million. The valuation of the DB Plan revealed a deficit of assets compared with the value of liabilities of £18 million (equivalent to a past service funding level of 94%). The Church and the other employers supporting the DB Plan are collectively responsible for funding this deficit.

The key assumptions underlying the valuation were as follows:

Type of financial assumption	%pa
RPI price inflation assumption	3.20
CPI price inflation assumption	2.70
Minimum Pensionable Income increases (CPI plus 0.75% pa)	3.20
Assumed investment returns:	
- Pre-retirement	2.95
- Post retirement	1.70
Deferred pension increases:	
- Pre April 2009	3.20
- Post April 2009	2.50
Pension increases:	
- Main Scheme pension	2.70

Post-retirement mortality in accordance with 80% of the S3NFA and S3NMA tables, with allowance for future improvements in mortality rates from 2013 in line with the CMI 2019 core projections, with a long term annual rate of improvement of 1.75% for males and 1.5% for females, with the core smoothing parameter and with additional initial mortality improvement factor A=0.5%. The next actuarial valuation of the DB Plan within the scheme is due to take place not later than as at 31st December 2022.

Recovery Plan: In addition to the contributions to the DC Plan set out above, where a valuation of the DB Plan reveals a deficit the Trustee and the Council agree to a rate of deficiency contributions from churches and other employers involved in the DB Plan. Under the current Recovery Plan dated 30 September 2020, deficiency contributions are payable until 30 June 2026. These contributions are broadly based on the employer's membership at 31 December 2014 and increase annually in line with increases to Minimum Pensionable income as defined in the Rules. However, the Trustee and the Council agreed a 50% reduction for all deficiency contributions payable between 1 July 2020 and 31 December 2020. This reduction is allowed for in the figures shown in these accounts, where appropriate.

Movement in Balance Sheet liability

Section 28.11A of FRS 102 requires agreed deficit recovery payments to be recognised as a liability. The movement in the provision is set out in the table below.

Accounting date (year ending):	31 December 2021	31 December 2020
Balance sheet liability at year start	£26,151	£41,855
Minus deficiency contributions paid	-£4,489	-£3,309
Interest cost (recognised in SoFA)	£328	£684
Remaining change to balance sheet liability*	-£990	-£13,079
Balance sheet liability at year end	£21,000	£26,151

* Comprises any change in agreed deficit recovery plan and change in assumptions between year-ends.

This liability represents the present value of the deficit contributions agreed as at the accounting date and has been valued using the following assumptions set by reference to the duration of the deficit recovery payments:

Accounting date	31 December 2021	31 December 2020	31 December 2019
Discount rate	2.0%	1.4%	1.7%
Future increases to Minimum Pensionable Income	4.1%	3.2%	3.3%

Cessation Event: Consequent upon the departure of the then Minister from the Church in 2009, the Church had a cessation event under Section 75 of the Pensions Act 1995. This makes the Church liable for the proportion of the overall deficit (assessed by reference to the cost of securing benefits by the purchase of annuities) applicable to its previous Ministers who were members of the Scheme.

In December 2019 the Church entered into a "Double Cessation Debts Arrangement" with BUGB and the Pension Trustee. Under this arrangement the Church is no longer liable for this debt, but the Church continues to pay the ongoing deficiency contributions in line with the Recovery Plan outlined above.

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Each of the churches participating in this plan is responsible solely for its share of the deficit and is not liable for other entities' obligations. Also see narrative above.

Section C	Notes to the accounts	(cont)
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Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions £	Grants to individuals £	Support costs £	Total £
Donations to various Christian organisations and to other churches	25458	1100	NIL	26558
Activity or project 2			-	-
Activity or project 3			-	-
Activity or project 4			-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
Baptist Missionary Society	Support of churches worldwide	8,000
Baptists Together Home Mission Fund	Support of Baptist churches in UK	8,000
South Wales Baptist College	Support of ministers in training	1,000
Tear Fund	Relief & Development work	2,500
Latin Link	Support of churches in South America	2,000
Blythswood Care	Relief & Development work	900
		-
		-
		-
		-
Total grants to institutions in reporting period		22,400
Other unanalysed grants of £500 or less each		3,058
TOTAL GRANTS PAID		25,458

Note 14 Tangible fixed assets
Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	52,757	-	-	134,743	187,500
Additions	386,758	-	-	-	386,758
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	439,515	-	-	134,743	574,258

14.2 Depreciation and impairments

**Basis	None applied - the real value of these assets is considerably greater than their historic cost	None applied - the real value of these assets is considerably greater than their historic cost	SL or RB	Reducing Balance	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				Mainly 25%		
At beginning of the year	-	-	-	116,405	116,405	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	5,416	5,416	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	121,821	121,821	

14.3 Net book value

Net book value at the beginning of the year	52,757	-	-	18,338	71,095
Net book value at the end of the year	439,515	-	-	12,922	452,437

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	
the name of independent valuer, if applicable	
the methods applied and significant assumptions	
the carrying amount that would have been recognised had the assets been carried under the cost model.	

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB

Section C	Notes to the accounts	(cont)
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Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

This year	Last year
£	£
30,554	389,084
-	-
-	-
-	-
-	-
30,554	389,084

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Section C	Notes to the accounts	(cont)
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Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
21,050	28,282
-	-
0	838
21,050	29,120

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total	-

Section C**Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	111	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	17,333	810	-	-
Taxation and social security	1,422	2,293	-	-
Other creditors - Defined benefit obligations	-	-	21,000	26,151
Total	18,866	3,103	21,000	26,151

20.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.***Movement in deferred income account**

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
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Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
179,765	71,515
-	-
179,765	71,515

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Building Fund	R	Building Improvements	191,882	94,874	(1,653)	-	-	285,103
General Reserve	UR	Unrestricted General Reserve	339,678	129,833	(107,055)	-	990	363,446
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			531,560	224,707	(108,708)	-	990	648,549

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Building Fund	R	Building Improvements	138,360	65,590	(12,068)	-	-	191,882
General Reserve	UR	Unrestricted General Reserve	356,092	125,002	(154,495)	-	13,079	339,678
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			494,452	190,592	(166,563)	-	13,079	531,560

Section C **Notes to the accounts** **(cont)**

Note 28 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
Rev Martin Gillard	Constitution	30360	4007		3840	37563
Mr Steve Lock	Charity Commission Agreement	0	0	2000	0	26473

Please give details of why remuneration or other employment benefits were paid.

Rev Martin Gillard is the Pastor of the church. By virtue of his office he is a member of the leadership team and hence a trustee, but he is also entitled to a stipend in accordance with our constitution.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Mr Steve Lock was employed by the church (as a youth worker) prior to becoming a trustee and the Charity Commission consented to this arrangement. He left our employment at the end of 2020, but received an ex gratia payment of £2,000 early in 2021 in recognition of the esteem in which he was held by the members.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	117	494
Subsistence		
Accommodation		
Other (please specify): Cost of attending ministers' conference	65	
TOTAL	182	494

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

ONE

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Porthcawl YMCA	Common Trustee - Mr A J Hornsby	OUT: Room Hire for running Foodbank	1856			
Gulu Mission Initiative	Common Trustee - Mr A J Hornsby	OUT: Donation to support charity's work in Uganda	500			
The G P Janes Bequest Fund	Common Trustee - Rev M J Gillard	IN: Grant Towards Building Project	50000			

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Section C	Notes to the accounts	(cont)
Note 29	Additional Disclosures	<p>The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.</p>

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GILGAL BAPTIST CHURCH PORTHCAWL

Independent examiner's report to the trustees of Gilgal Baptist Church Porthcawl

I report to the charity trustees on my examination of the accounts of the Gilgal Baptist Church for the year ended 31 December 2021.

Responsibilities and basis of report

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


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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



R.I. KNOYLE
ACA FCCA
Baker Knoyle
Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

Date: 21st October 2022