

Gilgal Baptist Church Trustees Report for the year ended December 31st 2023

The Trustees present their annual report along with the unaudited financial statements of the charity and the Independent Examiner's report for the year ended 31st December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) (effective 1 January 2019) in preparing the annual report and financial statements of the charity.

Reference and Administrative Information

Trustees

The minister and deacons of the church are its trustees for the purpose of charity law. The trustees who served during the year are as follows:

Martin Gillard (Minister)
Liz Rees (Church Secretary)
John Hornsby (Treasurer)
Jacqui Crole
Alison Farrow
Caryl Gill
Linda Harber
Daphne Harris
Cathryn Hodges (resigned 24th April 2024)
Gordon Lovering (resigned 24th April 2024)
Malcolm Nicholas
Lawrence ('Larry') Knowles (appointed 26th April 2023)
Mark Peers (appointed 26th April 2023)

Charity Name & Registration Number

Gilgal Baptist Church Porthcawl
Unincorporated Charity Registered in England & Wales
Charity Number 1134864

Governing Instrument

Constitution adopted 11/3/2009,
Based on model Baptist Union constitution

Principal address

Gilgal Baptist Church
Park Avenue
Porthcawl
CF36 3EP

Independent Examiners

Baker Knoyle Chartered Accountants
Orbit Business Centre
Rhydycar, Merthyr Tydfil
CF48 1DL

Structure, Governance & Management

The charity's reference and administrative information is set out on page 1 and includes details of the Trustees and its principal office.

Gilgal Baptist Church is an unincorporated charity governed by a constitution, and is affiliated to the Baptist Union of Great Britain.

Its ultimate governing body is the church members meeting. Members meet between four and six times a year, with one of those meetings being designated the Annual General Meeting. The day to day administration of the life of the church is delegated to the minister and deacons. Deacons are elected by the members from within the membership for a three year term and can be re-elected.

Objectives & Activities

The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

In fulfilling the above purpose the Church will engage in a range of activities either on its own or with others that may include but are not restricted to:

- regular public worship, prayer, Bible study, preaching and teaching;
- baptism, as defined in the Union's Declaration of Principle;
- the Communion of the Lord's Supper which shall normally be observed at least once a month;
- evangelism and mission, locally, regionally, nationally and internationally;
- the teaching, encouragement, welcome and inclusion of young people;
- nurture and growth of Christian disciples;
- education and training for Christian and community service;
- giving and encouraging pastoral care;
- supporting and encouraging charitable social action in the United Kingdom and abroad;
- encouraging relationships with and supporting Baptists and other Christians.

Achievements & Performance

The trustees of Gilgal Baptist Church, Porthcawl, are pleased to present this report of our activities during 2023. 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. Last year was our first full year back in our renovated building and we certainly made the most of it.

Our Pastor, Reverend Martin Gillard, has continued to preach a strong biblical message 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 have not been able to join us in person we have continued to produce CDs of the services that are then delivered, along with our weekly news sheets, to various members around the area.

This year, we have very much enjoyed the theme of the services. In the mornings we looked at 'Love Rules' interpreting the 10 commandments in the light of Jesus' new commandment 'To love one another'. Also 'Creation from Genesis to Revelation, considering purpose and meaning of human life.' Then 'Shalom looking at peace, wellbeing and harmony.' In the evenings we studied the letter to the Galatians - Freedom in Christ and the book of Daniel – Keep the Faith. During our traditional Wednesday morning services Martin has continued to preach on topical issues that have made the news that week e.g. the King's Coronation. There were also topical messages on Easter, Harvest, Christmas, and Baptism. During the year we welcomed several guest speakers to our services and enjoyed hearing about various

organisations such as Release International (Voice of Persecuted Christians) and another charity, The Message, which one of our current Deacons works for. All these messages are now available on our social media pages and church website.

The Leadership team of Pastor and Deacons meet monthly. 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. We achieved the last goal in 2022 and then began reformatting the other goals which took us into 2023 and beyond. The team's thoughts and decisions are always shared at subsequent Members' Meetings which take place 5 times a year.

Members of the fellowship are encouraged to attend a mid-week House Group. In 2023 we saw a new house group emerging via Zoom. 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, children's youth and family, evangelism, prayer, and worship: the teams support people already serving in those areas, challenge others to get involved and propose new initiatives. One such initiative from the world mission team has been to welcome our BMS link missionary Laura-Lee Lovering who joined us one evening in June to share a meal and give a fascinating insight into her ecological work in Peru.

Our midweek ladies' group "Gilgal Ladies" meet in our new cafe area on the 1st and 3rd Wednesday of each month. We have had different speakers and themed evenings some of which include Keep Fit Praise. Gilgal Ladies also runs a Facebook page which provides daily messages of encouragement and bible verses.

Our weekly lunch club which regularly accommodates around 60 people for a 2-course lunch takes place after our midweek traditional service. The Community hub continues to meet weekly on Thursday afternoons, all welcome.

The prayer team has continued to run an electronic/telephone prayer chain which we are making very good use of. They also held a prayer walk around the coast of Porthcawl, stopping at various locations for specific prayers.

Towards the end of 2023 we appointed our youth and schools worker Nina Elmer to work alongside our children's worker Natalie Sharp. Sunday Club runs weekly, catering for different age groups. We were able to hold a summer Holiday Bible Club in our redeveloped church building and whilst numbers were lower than in previous years our enthusiasm was not dampened. Our weekly toddler group continues to thrive in our Church Hall and new cafe area where we welcome over 40 toddlers and their carers to each session which includes a swap shop for toys and clothes. We also hold regular end of term parties where we treat all those who attend to a buffet. During the summer we were blessed by attending a specially commissioned screening of the film 'Jesus Revolution' at the Odeon in Bridgend, which was enjoyed by all who attended.

Conscious that many people in society struggle financially, we run a Foodbank distribution centre twice a week, based in the local YMCA, where we have seen an increasing need over the last year. This is one of 10 such centres within the Bridgend area. One of the team is also the treasurer of this charity, which is affiliated to the national body, the Trussell Trust.

In addition to helping people practically, we also want to share with them the news of God's love. During 2023 we have been able to participate in several outreach activities. 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 an open-air event in the town centre where we had a nativity scene with REAL donkeys! We gave out invitations to our Christmas services which were well attended.

Many of the above activities are run by volunteers, who provide varying skills. It would be unrealistic to calculate the financial value of their input, so this is not recognised in the financial accounts. Suffice to say that the generosity and commitment of these volunteers are essential to the work of the church.

In the past year we were thrilled to witness 10 Baptisms, 8 of which took place on Easter Sunday which we then called Super Sunday! Over the year we welcomed 11 into membership. Sadly, during 2023 we also lost 1 member who died; We give thanks for the life and memory of Alan Lee. Our total membership at the end of 2023 is 138 members.

We thank God and praise Him 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*.

Financial Review

The Treasurer prepares the annual budget for the Deacons and then the church meeting to approve. The Treasurer then prepares a monthly summary that allows the Deacons to monitor income and expenditure against that budget.

Financially, God has continued to bless the work of the church. The detailed accounts are available elsewhere, but in summary our net assets at the end of December 2023 stood at £745,397 compared to last year's figure of £718,634. Our total cash balances were £105,783 compared to £64,120 at the end of 2022. We are grateful to our members who give so generously in response to God's prompting. This also allows us to continue to support numerous Missionary organisations throughout the world both in prayer and financially.

We believe that the building is adequately insured against all likely risks.

Reserves Policy

The trustees have examined the requirement for free reserves, which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed. The trustees consider this ideally should be not less than three months of operational running costs, i.e. around £30,000. At the end of the year our free reserves were considerably in excess of this, at £105,559 (2022 £65,613).

Trustees

The trustees in office as at December 2023 are set out on page 1. Two of these were elected at our AGM in April 2023, with the remainder serving throughout the year. Trustees are elected from within the church membership for a period of three years, after which they are eligible for re-election. Also, the minister is ex officio a trustee.

We have complied with the duty in section 17 of the 2011 Charities Act to have due regard to guidance published by the Commission in respect of our duty to provide public benefit.

This report, which has been prepared in accordance with the provisions in the Charities Act 2011, was approved by the Trustees at their meeting on 14 August 2024 and signed on their behalf by:

A.J. Hornsby

A J Hornsby
Treasurer

14 August 2024



CHARITY COMMISSION
FOR ENGLAND AND WALES

Gilgal Baptist Church Porthcawl			Charity No (if any)	1134864
Annual accounts for the period				
Period start date	1/1/2023	To	Period end date	12/31/2023

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	160,569	10,883	-	171,452	186,330
Charitable activities	S02	12,738	-	-	12,738	5,528
Other trading activities	S03	2,768	-	-	2,768	3,621
Investments	S04	1,241	43		1,284	644
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	4,351	-	4,351	5,540
Total	S07	177,316	15,277	-	192,593	201,663
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	143,235	19,102	-	162,337	144,401
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	3,493	-	3,493	5,908
Total	S12	143,235	22,595	-	165,830	150,309
Net income/(expenditure) before investment gains/(losses)	S13	34,081	- 7,318	-	26,763	51,354
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	34,081	- 7,318	-	26,763	51,354
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	0	-	-	0	18,731
Net movement in funds	S20	34,081	- 7,318	-	26,763	70,085
Reconciliation of funds:						
Total funds brought forward	S21	379,135	339,499	-	718,634	648,549
Total funds carried forward	S22	413,216	332,181	-	745,397	718,634

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	307,657	321,316	-	628,973	641,487
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	307,657	321,316	-	628,973	641,487
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	25,231	490	-	25,721	27,465
Investments	(Note 17.4)	B08	46,877	-	-	46,877	20,637
Cash at bank and in hand	(Note 24)	B09	36,960	21,946	-	58,906	43,483
Total current assets		B10	109,068	22,436	-	131,504	91,585
Creditors: amounts falling due within one year	(Note 20)	B11	3,509	11,571	-	15,080	14,438
Net current assets/(liabilities)		B12	105,559	10,865	-	116,424	77,147
Total assets less current liabilities		B13	413,216	332,181	-	745,397	718,634
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities	(Note 12)	B15	-	-	-	-	-
Total net assets or liabilities		B16	413,216	332,181	-	745,397	718,634
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	332,181	-	332,181	339,499
Unrestricted funds		B19	413,216	-	-	413,216	379,135
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	413,216	332,181	-	745,397	718,634
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		9/11/2024

Section C**Notes to the accounts****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.*

1

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

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
<i>Adjustments:</i>		
Fund balance as restated		

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	
Previous period net income/(expenditure) as restated	

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	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <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. 	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
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).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Legacies	<p>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).</p> <p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	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'.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Support costs	The charity has incurred expenditure on support costs.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	Support costs include central functions and have been allocated to activity cost	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						

	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.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓
✓	✓	✓															
Yes	No	N/a															
✓	✓	✓															
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.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a									
✓	✓	✓															
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.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a									
✓	✓	✓															
Yes	No	N/a															
Redundancy cost	The charity made no redundancy payments during the reporting period.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a									
✓	✓	✓															
Yes	No	N/a															
Deferred income	No material item of deferred income has been included in the accounts.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a									
✓	✓	✓															
Yes	No	N/a															
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a									
✓	✓	✓															
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	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a									
✓	✓	✓															
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.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a									
✓	✓	✓															
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	<table> <tr><td></td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>				Yes	No	N/a	✓	✓	✓						
Yes	No	N/a															
✓	✓	✓															
	They are valued at cost.																
	The depreciation rates and methods used are disclosed in note 14.2.																
Intangible fixed assets	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 15.2	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a									
✓	✓	✓															
Yes	No	N/a															
	They are valued at cost.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a									
✓	✓	✓															
Yes	No	N/a															
Heritage assets	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.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a									
✓	✓	✓															
Yes	No	N/a															
	They are valued at cost.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a									
✓	✓	✓															
Yes	No	N/a															
Investments	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.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a									
✓	✓	✓															
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	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a									
✓	✓	✓															
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.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a									
✓	✓	✓															
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.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a									
✓	✓	✓															
Yes	No	N/a															
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a									
✓	✓	✓															
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.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a									
✓	✓	✓															
Yes	No	N/a															
Current asset investments	The charity has investments which it holds for resale or pending their sale 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.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a									
✓	✓	✓															
Yes	No	N/a															
	They are valued at fair value except where they qualify as basic financial instruments.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a									
✓	✓	✓															
Yes	No	N/a															

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	135,338	2,860	-	138,198	122,609
	Gift Aid	25,231	490	-	25,721	27,465
	Legacies	-	-	-	-	650
	General grants provided by government/other charities	-	7,533	-	7,533	35,606
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		160,569	10,883	-	171,452	186,330
Charitable activities:	Lunch Club/Senior Citizens' Teas	9,252	-	-	9,252	3,310
	Toddlers	2,006	-	-	2,006	1,019
		-	-	-	-	-
	Other	1,480	-	-	1,480	1,199
Total		12,738	-	-	12,738	5,528
Other trading activities:	Hire of halls	2,312	-	-	2,312	380
	Fundraising concert	-	-	-	-	3,105
	Sale of Surplus Items/Printer Cartridges etc	456	-	-	456	86
	Other	-	-	-	-	50
Total		2,768	-	-	2,768	3,621
Income from investments:	Interest income	1,241	43	-	1,284	644
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		1,241	43	-	1,284	644
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	-	-	-	-	-
	Other - Insurance Claim	-	1,346	-	1,346	-
	Other - Contras - See Note 6	-	3,005	-	3,005	5,540
Total		-	4,351	-	4,351	5,540
TOTAL INCOME		177,316	15,277	-	192,593	201,663

Other information:

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

Donations to building fund of £18,420; gift aid on same £4,804. Interest on building fund £3. Grants of £30,000 towards building project, £5,606 in other grants. Contras (mainly gifts to be passed on to specific charities) £5,540.

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	54,635	-	-	54,635	58,949
	Mission and Ministry	49,525	3,664	-	53,189	49,219
	Building Costs (R&R, Utilities etc)	22,844	8,790	-	31,634	18,313
	Depreciation	14,524	6,648		21,172	16,404
	Other	1,707	-	-	1,707	1,516
	Total expenditure on charitable activities	143,235	19,102	-	162,337	144,401
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)	-	3,493	-	3,493	5,515
	Net interest on defined pension liability	-	-	-	-	393
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	3,493	-	3,493	5,908
TOTAL EXPENDITURE		143,235	22,595	-	165,830	150,309

Section C**Notes to the accounts****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	-	900		-	900	All unrestricted Independent Examination fees
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	900		-	900	

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 £
900	840
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	45,780	50,573
Social security costs	-	-
Pension costs (defined contribution scheme)	4,276	4,237
Other employee benefits (Manse etc)	4,579	4,139
Total staff costs	54,635	58,949

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

1

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

£40,123

(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	1.50	1.75
Governance	-	-
Other	-	-
Total	1.50	1.75

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	£4,276
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 Children's Worker and our Youth & Schools Worker contribute to a (different) 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	<p>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 a multi-employer scheme and it is not possible to attribute the scheme's assets and liabilities to specific employers, so in accordance with Section 28 of FRS 102, 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 Broadstone Corporate Benefits Ltd. 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 Aviva 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.</p>

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. This 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 next actuarial valuation of the DB Plan within the Scheme was due to take place not later than as at 31 December 2022. However, the DB Plan is being wound up (see Recovery Plan below) and therefore no further formal valuation will take place.

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 Recovery Plan dated 30 September 2020, deficiency contributions were payable until 30 June 2026. However, at the end of June 2022 the Baptist Pension Scheme signed an agreement with the insurance company Just Group ('Just') to secure members' pension benefits under the Defined Benefit ('DB') Plan. Just are now providing financial backing for all pensions provided through the scheme's DB Plan and hence the Scheme no longer has a shortfall.

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):	###	###	###
Balance sheet liability at year start	£0	£21,000	£26,151
Minus deficiency contributions paid	£0	-£2,662	-£4,489
Interest cost (recognised in SoFA)	£0	£393	£328
Remaining change to balance sheet liability* (recognised in SoFA)	£0	-£18,731	-£990
Balance sheet liability at year end	£0	£0	£21,000

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

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 continued 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.
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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 projects	25682	1200	NIL	26882
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	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
Baptist Missionary Society	Support of churches worldwide	8,300
Baptists Together Home Mission Fund	Support of Baptist churches in UK	8,300
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
		-
		-
		-
		-
Total grants to institutions in reporting period		22,100
Other unanalysed grants of £500 or less each		3,582
TOTAL GRANTS PAID		25,682

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	610,546	-	-	169,166	779,712
Additions	-	-	-	8,658	8,658
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	610,546	-	-	177,824	788,370

14.2 Depreciation and impairments

**Basis	SL over 50 years on the 2021/2022 building project (Starting from May 2022)	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	2%			Mainly 25%		
At beginning of the year	7,437	-	-	130,788	138,225	
Disposals	-	-	-	-	-	
Depreciation	11,156	-	-	10,016	21,172	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	18,593	-	-	140,804	159,397	

14.3 Net book value

Net book value at the beginning of the year	603,109	-	-	38,378	641,487
Net book value at the end of the year	591,953	-	-	37,020	628,973

14.4 Impairment

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

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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.

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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

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (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

	This year	Last year
	£	£
Cash or cash equivalents	46,877	20,637
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	46,877	20,637

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
£	£
25,721	27,465
-	-
0	0
25,721	27,465

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

Total

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

Section C	Notes to the accounts	(cont)
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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	746	588	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	12,471	12,411	-	-
Taxation and social security	1,863	1,439	-	-
Other creditors - Defined benefit obligations	-	-	-	-
Total	15,080	14,438	-	-

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

	This year £	Last year £
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	-	-

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 £
-	-
-	-
58,906	43,483
-	-
58,906	43,483

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	339,499	15,277	(22,595)	-	-	332,181
General Reserve	UR	Unrestricted General Reserve	379,135	177,316	(143,235)	-	0	413,216
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			718,634	192,593	(165,830)	-	0	745,397

Section C	Notes to the accounts	(cont)
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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	285,103	64,373	(9,977)	-	-	339,499
General Reserve	UR	Unrestricted General Reserve	363,446	137,290	(140,332)	-	18,731	379,135
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			648,549	201,663	(150,309)	-	18,731	718,634

Section C	Notes to the accounts	(cont)
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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)

0

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	31740	3983	0	4399	38634

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.

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)

0

Type of expenses reimbursed	This year	Last year
	£	£
Travel	406	333
Subsistence		
Accommodation		
Other (please specify): Cost of carbon monoxide alarm for manse (2022)	0	35
TOTAL	406	368

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)

0

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	2786			
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 PA System / Cameras	1164			

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	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.

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 Gilgal Baptist Church Porthcawl for the year ended 31 December 2023.

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

Dated..... 12th September 2024