

# BETHLEHEM CHURCH LIFE CENTRE

England & Wales · Charity number 1139586

## Details

|             |                                                         |
|-------------|---------------------------------------------------------|
| Other names | BETHLEHEM CHURCH LIFE CENTRE                            |
| Status      | Registered                                              |
| Legal form  | Trust                                                   |
| Registered  | 2010-12-30                                              |
| Register    | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                                                  |
|---------|----------------------------------------------------------------------------------|
| Address | Bethlehem Church Life Centre<br>Bryn Glas<br>Cefn Cribwr<br>Bridgend<br>CF32 0AA |
| Phone   | 01656745655                                                                      |
| Email   | <a href="mailto:Info@mybclc.org">Info@mybclc.org</a>                             |
| Website | <a href="http://www.mybclc.org">www.mybclc.org</a>                               |

## Activities

**Objects:** THE PROMOTION OF THE CHRISTIAN FAITH ACCORDING TO THE PRINCIPLES AND USAGE'S OF THE CHURCH AND THE PROMOTION OF THE RELIGIOUS AND OTHER CHARITABLE WORK OF THE CHURCH, FOR THE BENEFIT OF THE PUBLIC.

**Activities:** Objects for the benefit of the public. The Trust property to be used, occupied and enjoyed as a place for public worship of God according to the principles and usages of the Church. For the instruction of children and adults. Such other religious purpose as the Church shall from time to time direct. The Trustees shall permit the use of income of the Church in promoting the Objects.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS.
- Throughout England And Wales

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £44,139 | £28,331     | -      | -         |
| 2024-03-31 | £26,359 | £35,772     | -      | -         |
| 2023-03-31 | £26,694 | £27,114     | -      | -         |
| 2022-03-31 | £36,797 | £28,533     | -      | -         |
| 2021-03-31 | £55,563 | £49,575     | -      | -         |

## Trustees

| Name                 | Role | Appointed  |
|----------------------|------|------------|
| Gail Margaret Thomas |      | 2025-02-09 |
| Rhydian Lewis        |      | 2022-06-17 |
| Richard Mallett      |      | 2025-02-09 |

**BETHLEHEM CHURCH LIFE CENTRE**

England & Wales - Charity number 1139586

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# Accounts

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CHARITY REGISTRATION NUMBER: 1139586

**Bethlehem Church Life Centre**  
**Unaudited Financial Statements**  
**31 March 2025**

**GORDON DOWN & COMPANY LIMITED**

Accountants & Business Advisers  
144 Walter Road  
Swansea  
SA1 5RW

# Bethlehem Church Life Centre

## Financial Statements

Year ended 31 March 2025

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# Bethlehem Church Life Centre

## Trustees' Annual Report

Year ended 31 March 2025

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

### Reference and administrative details

|                                    |                                                                                  |
|------------------------------------|----------------------------------------------------------------------------------|
| <b>Registered charity name</b>     | Bethlehem Church Life Centre                                                     |
| <b>Charity registration number</b> | 1139586                                                                          |
| <b>Principal office</b>            | Bethlehem Church Life Centre<br>Cefn Road<br>Cefn Cribbwr<br>Brigend<br>CF32 0AA |

### The trustees

|             |                             |
|-------------|-----------------------------|
| G Thomas    | (Appointed 9 February 2025) |
| R Mallett   | (Appointed 9 February 2025) |
| D Udraufski | (Resigned 9 February 2025)  |
| R Lewis     |                             |
| R Steed     | (Resigned 9 February 2025)  |

|                             |                                                    |
|-----------------------------|----------------------------------------------------|
| <b>Independent examiner</b> | Carl West<br>144 Walter Road<br>Swansea<br>SA1 5RW |
|-----------------------------|----------------------------------------------------|

# Bethlehem Church Life Centre

## Trustees' Annual Report *(continued)*

**Year ended 31 March 2025**

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### **Structure, governance and management**

#### **Governing document**

BCLC was registered with the charity commission on 30th December 2010 and the Trust Deed that was made on the 5th June 1943 for Bethlehem Pentecost Church remains as the governing document. The Guiding Principles document of BCLC underpins and supports this. However, the charity is in a transition period, and these previously stated arrangements in relation to the trust deed and guiding principles are coming to an end. A new constitution has been drafted and accepted by the members in a vote in the AGM, October 30th 2022; this is to prepare BCLC to become a Charitable Incorporated Organisation. The documentation and application in relation to becoming a CIO is being prepared and the trustees are looking to submit this to the Charity Commission for approval in the near future. This will complete the transition into a CIO.

#### **Recruitment and appointment of new trustees**

Trustees are members of the Church and typically meet four times a year and will also meet on other occasions if necessary. They bring with them a broad range of skills and abilities drawn from their various roles within the Church and also in their professional lives to ensure the effective running of the charity. They are elected by the Church members for a three year period.

#### **Risk Management**

The centre reopened for church services and some community activities after a period of closure in relation to COVID. The trustees have invested considerable time and money in repairing and maintaining the fabric of the building, and this is an ongoing project.

#### **Organisational Structure**

BCLC Church currently has no paid staff. Eldership, leadership and trustee positions, as well as that of treasurer, are all undertaken voluntarily. However, as the building has gradually begun to be used by the community, we have enlisted the help of one of our tenants employees to man the building when it is being used or hired by community organisations.

#### **Future Plans**

To continue to meet weekly as a church on Sunday mornings, and to provide publicly accessible events reflecting the church calendar to serve our community (e.g. Christmas, Easter, etc). To maintain mid-week local small group meetings in homes.

To maintain and, if needed, to develop our uniform swap shop and regular food box deliveries to help struggling families. To seek funding for community events and projects, such as community meals, youth events and kids clubs

To continue to maintain our building with completion of some refurbishment already completed- External lighting is one area that has needed attention as well as potential re-commission of the lift.

To continue taking on new public bookings of the facilities at BCLC; we are currently in discussions with community groups looking to make long term, on-going bookings of specific areas of the building. Grant funding for building improvements is being actively pursued.

To investigate manageable and sustainable ways of staffing the building so that more regular bookings can be facilitated and BCLC can increase its presence in the community.

# **Bethlehem Church Life Centre**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2025**

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### **Objectives and activities**

The objectives of the charity as as follows:

- " General Charitable Purposes
- " Education/training
- " The Advancement Of Health Or Saving Of Lives
- " Support of Disability
- " The Prevention Or Relief Of Poverty
- " Overseas Aid/famine Relief
- " Religious Activities
- " Arts/culture/heritage/science
- " Amateur Sport
- " Economic/community Development/employment

### **Who the charity helps:**

- " Children/young People
- " Elderly/old People
- " People With Disabilities
- " Other Charities Or Voluntary Bodies
- " The General Public/mankind

### **How the charity helps:**

- " Provides Human Resources
- " Provides Buildings/facilities/open Space
- " Provides Services
- " Provides Advocacy/advice/information

# Bethlehem Church Life Centre

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### Achievements and performance

The charity has successfully established long term tenants for the building, with the Bridgend Carers Association beginning a rental agreement from March 13th 2024 and currently continuing their tenancy. They are currently using the building as their working base and have also run community cafes and other events from the building. This is very much in line with the ethos of the charity to support community organisations which benefit those living in the Bridgend area.

The building has also gradually opened up to more community events and organisations, hosting Cefn Cribwr Rugby Club, School District Choir Concerts, Bridgend Foster Association, Pyle Dance Club and Tae Kwon Do Classes, with the potential of facilitating further events and possible hires in 2025 / 2026. The charity has successfully worked with the Bridgend Carers to identify one of their part time staff members as a Centre Event Manager, so that we are able to host more events, without having to overburden members of the church. This has already proven very successful and will continue to be an avenue the charity will look to develop.

The Charity has continued to support local families suffering from food poverty, providing food boxes on a fortnightly and more recently monthly basis to families in the Bridgend Borough. Further fund will be explored to potentially host community meals, with the goal of bringing those in the community together for food and socialising, supporting those who are isolated, in need of connection or suffering from food poverty.

The Uniform Swap Shop has also continued to be offered, with further items of clothing and shoes being freely distributed to families within the local community. This has been run on a purely voluntary basis, in collaboration with families and parents within the local community.

We have made valuable connections with other community organisations such as the local Cefn Cribwr Rugby Club who we are in discussions with regards the hiring of the gym area and main hall, as well as a local dance club who have hired the main hall.

### Financial review

The Charity's net incomings for the year amounted to £15,808 (compared to net outgoing resources in 2024 of £9,413). There were no restricted funds received during the year. Restricted funds b/f were expended on agreed costs. Any unspent revenue income is carried forward to next year. The total unrestricted funds at the end of the year represent the Charity's free reserves and amounted to £46,182 (2024 - £27,211).

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

G Thomas  
Trustee

R Lewis  
Trustee

# Bethlehem Church Life Centre

## Independent Examiner's Report to the Trustees of Bethlehem Church Life Centre

Year ended 31 March 2025

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I report to the trustees on my examination of the financial statements of Bethlehem Church Life Centre ('the charity') for the year ended 31 March 2025.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

  
Carl West  
Independent Examiner

08/01/2026

144 Walter Road  
Swansea  
SA1 5RW

# Bethlehem Church Life Centre

## Statement of Financial Activities

Year ended 31 March 2025

|                                                           |      | Unrestricted<br>funds | 2025<br>Restricted<br>funds | Total funds   | 2024<br>Total funds |
|-----------------------------------------------------------|------|-----------------------|-----------------------------|---------------|---------------------|
|                                                           | Note | £                     | £                           | £             | £                   |
| <b>Income and endowments</b>                              |      |                       |                             |               |                     |
| Donations and legacies                                    | 4    | 26,705                | —                           | 26,705        | 25,663              |
| Charitable activities                                     | 5    | 10,192                | —                           | 10,192        | —                   |
| Other trading activities                                  | 6    | 7,242                 | —                           | 7,242         | 696                 |
| <b>Total income</b>                                       |      | <u>44,139</u>         | <u>—</u>                    | <u>44,139</u> | <u>26,359</u>       |
| <b>Expenditure</b>                                        |      |                       |                             |               |                     |
| Expenditure on charitable activities                      | 7,8  | 25,168                | 3,163                       | 28,331        | 35,772              |
| <b>Total expenditure</b>                                  |      | <u>25,168</u>         | <u>3,163</u>                | <u>28,331</u> | <u>35,772</u>       |
| <b>Net income/(expenditure) and net movement in funds</b> |      | <u>18,971</u>         | <u>(3,163)</u>              | <u>15,808</u> | <u>(9,413)</u>      |
| <b>Reconciliation of funds</b>                            |      |                       |                             |               |                     |
| Total funds brought forward                               |      | 27,211                | 6,912                       | 34,123        | 43,537              |
| <b>Total funds carried forward</b>                        |      | <u>46,182</u>         | <u>3,749</u>                | <u>49,931</u> | <u>34,123</u>       |

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

# Bethlehem Church Life Centre

## Statement of Financial Position

31 March 2025

|                                                       | Note | 2025<br>£     | 2024<br>£     |
|-------------------------------------------------------|------|---------------|---------------|
| <b>Fixed assets</b>                                   |      |               |               |
| Tangible fixed assets                                 | 13   | 9,485         | 12,646        |
| <b>Current assets</b>                                 |      |               |               |
| Debtors                                               | 14   | 1,257         | 3,275         |
| Cash at bank and in hand                              |      | 40,065        | 19,043        |
|                                                       |      | <u>41,322</u> | <u>22,318</u> |
| <b>Creditors: amounts falling due within one year</b> | 15   | <u>876</u>    | <u>840</u>    |
| <b>Net current assets</b>                             |      | <u>40,446</u> | <u>21,478</u> |
| <b>Total assets less current liabilities</b>          |      | <u>49,931</u> | <u>34,124</u> |
| <b>Net assets</b>                                     |      | <u>49,931</u> | <u>34,124</u> |
| <b>Funds of the charity</b>                           |      |               |               |
| Restricted funds                                      |      | 3,749         | 6,912         |
| Unrestricted funds                                    |      | <u>46,182</u> | <u>27,211</u> |
| <b>Total charity funds</b>                            | 16   | <u>49,931</u> | <u>34,123</u> |

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

G Thomas  
Trustee

R Lewis  
Trustee

The notes on pages 8 to 15 form part of these financial statements.

# Bethlehem Church Life Centre

## Notes to the Financial Statements

Year ended 31 March 2025

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Bethlehem Church Life Centre, Cefn Road, Cefn Cribbwr, Brigend, CF32 0AA.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Bethlehem Church Life Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Bethlehem Church Life Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery                      -     25% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# Bethlehem Church Life Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

|                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|-----------------------|----------------------------|--------------------------|--------------------------|
| <b>Donations</b>      |                            |                          |                          |
| Donations type 1      | 26,705                     | —                        | 26,705                   |
| <b>Grants</b>         |                            |                          |                          |
| Welsh Church Act Fund | —                          | —                        | —                        |
|                       | <u>26,705</u>              | <u>—</u>                 | <u>26,705</u>            |

  

|                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|-----------------------|----------------------------|--------------------------|--------------------------|
| <b>Donations</b>      |                            |                          |                          |
| Donations type 1      | 20,268                     | —                        | 20,268                   |
| <b>Grants</b>         |                            |                          |                          |
| Welsh Church Act Fund | —                          | 5,395                    | 5,395                    |
|                       | <u>20,268</u>              | <u>5,395</u>             | <u>25,663</u>            |

# Bethlehem Church Life Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 5. Charitable activities

|               | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|---------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Rental income | <u>10,192</u>              | <u>10,192</u>            | <u>—</u>                   | <u>—</u>                 |

### 6. Other trading activities

|                  | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Generated income | <u>7,242</u>               | <u>7,242</u>             | <u>696</u>                 | <u>696</u>               |

### 7. Expenditure on charitable activities by fund type

|                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|-----------------------|----------------------------|--------------------------|--------------------------|
| Charitable activities | 24,291                     | 3,163                    | 27,454                   |
| Support costs         | <u>877</u>                 | <u>—</u>                 | <u>877</u>               |
|                       | <u>25,168</u>              | <u>3,163</u>             | <u>28,331</u>            |

|                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|-----------------------|----------------------------|--------------------------|--------------------------|
| Charitable activities | 32,524                     | 2,408                    | 34,931                   |
| Support costs         | <u>841</u>                 | <u>—</u>                 | <u>841</u>               |
|                       | <u>33,365</u>              | <u>2,408</u>             | <u>35,772</u>            |

### 8. Expenditure on charitable activities by activity type

|                       | Activities<br>undertaken<br>directly | Support costs | Total funds<br>2025<br>£ | Total fund<br>2024<br>£ |
|-----------------------|--------------------------------------|---------------|--------------------------|-------------------------|
| Charitable activities | 27,454                               | —             | 27,454                   | 34,931                  |
| Governance costs      | <u>—</u>                             | <u>877</u>    | <u>877</u>               | <u>841</u>              |
|                       | <u>27,454</u>                        | <u>877</u>    | <u>28,331</u>            | <u>35,772</u>           |

### 9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

|                                       | 2025<br>£    | 2024<br>£    |
|---------------------------------------|--------------|--------------|
| Depreciation of tangible fixed assets | <u>3,161</u> | <u>2,775</u> |

# Bethlehem Church Life Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 10. Independent examination fees

|                                                                                                      | 2025<br>£  | 2024<br>£  |
|------------------------------------------------------------------------------------------------------|------------|------------|
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | <u>876</u> | <u>840</u> |

### 11. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

### 13. Tangible fixed assets

|                                   | Plant and<br>machinery<br>£ |
|-----------------------------------|-----------------------------|
| <b>Cost</b>                       |                             |
| At 1 April 2024 and 31 March 2025 | <u>34,045</u>               |
| <b>Depreciation</b>               |                             |
| At 1 April 2024                   | 21,399                      |
| Charge for the year               | <u>3,161</u>                |
| At 31 March 2025                  | <u>24,560</u>               |
| <b>Carrying amount</b>            |                             |
| At 31 March 2025                  | <u>9,485</u>                |
| At 31 March 2024                  | <u>12,646</u>               |

### 14. Debtors

|                                | 2025<br>£    | 2024<br>£    |
|--------------------------------|--------------|--------------|
| Trade debtors                  | 1,257        | —            |
| Prepayments and accrued income | <u>—</u>     | <u>3,275</u> |
|                                | <u>1,257</u> | <u>3,275</u> |

### 15. Creditors: amounts falling due within one year

|                              | 2025<br>£  | 2024<br>£  |
|------------------------------|------------|------------|
| Accruals and deferred income | <u>876</u> | <u>840</u> |

# Bethlehem Church Life Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 16. Analysis of charitable funds

#### Unrestricted funds

|               | At<br>1 April 2024 | Income        | Expenditure     | At<br>31 March 2025 |
|---------------|--------------------|---------------|-----------------|---------------------|
|               | £                  | £             | £               | £                   |
| General funds | <u>27,211</u>      | <u>44,139</u> | <u>(25,168)</u> | <u>46,182</u>       |

|               | At<br>1 April 2023 | Income        | Expenditure     | At<br>31 March 2024 |
|---------------|--------------------|---------------|-----------------|---------------------|
|               | £                  | £             | £               | £                   |
| General funds | <u>39,612</u>      | <u>20,964</u> | <u>(33,365)</u> | <u>27,211</u>       |

#### Restricted funds

|                       | At<br>1 April 2024 | Income   | Expenditure    | At<br>31 March 2025 |
|-----------------------|--------------------|----------|----------------|---------------------|
|                       | £                  | £        | £              | £                   |
| Foodlocker            | 2,057              | —        | (1,677)        | 380                 |
| Welsh Church Act Fund | <u>4,855</u>       | <u>—</u> | <u>(1,486)</u> | <u>3,369</u>        |
|                       | <u>6,912</u>       | <u>—</u> | <u>(3,163)</u> | <u>3,749</u>        |

|                       | At<br>1 April 2023 | Income       | Expenditure    | At<br>31 March 2024 |
|-----------------------|--------------------|--------------|----------------|---------------------|
|                       | £                  | £            | £              | £                   |
| Foodlocker            | 3,925              | —            | (1,868)        | 2,057               |
| Welsh Church Act Fund | <u>—</u>           | <u>5,395</u> | <u>(540)</u>   | <u>4,855</u>        |
|                       | <u>3,925</u>       | <u>5,395</u> | <u>(2,408)</u> | <u>6,912</u>        |

# Bethlehem Church Life Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 17. Analysis of net assets between funds

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets      | 6,116                      | 3,369                    | 9,485                    |
| Current assets             | 40,941                     | 381                      | 41,322                   |
| Creditors less than 1 year | (876)                      | —                        | (876)                    |
| <b>Net assets</b>          | <b>46,181</b>              | <b>3,750</b>             | <b>49,931</b>            |

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets      | 7,792                      | 4,854                    | 12,646                   |
| Current assets             | 20,260                     | 2,058                    | 22,318                   |
| Creditors less than 1 year | (840)                      | —                        | (840)                    |
| <b>Net assets</b>          | <b>27,212</b>              | <b>6,912</b>             | <b>34,124</b>            |

# **Bethlehem Church Life Centre**

## **Management Information**

**Year ended 31 March 2025**

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**The following pages do not form part of the financial statements.**

# Bethlehem Church Life Centre

## Detailed Statement of Financial Activities

Year ended 31 March 2025

|                                                           | 2025<br>£     | 2024<br>£      |
|-----------------------------------------------------------|---------------|----------------|
| <b>Income and endowments</b>                              |               |                |
| <b>Donations and legacies</b>                             |               |                |
| Donations type 1                                          | 26,705        | 20,268         |
| Welsh Church Act Fund                                     | —             | 5,395          |
|                                                           | <u>26,705</u> | <u>25,663</u>  |
| <b>Charitable activities</b>                              |               |                |
| Rental income                                             | 10,192        | —              |
| <b>Other trading activities</b>                           |               |                |
| Generated income                                          | 7,242         | 696            |
|                                                           | <u>7,242</u>  | <u>696</u>     |
| <b>Total income</b>                                       | <u>44,139</u> | <u>26,359</u>  |
| <b>Expenditure</b>                                        |               |                |
| <b>Expenditure on charitable activities</b>               |               |                |
| Rates and water                                           | 633           | —              |
| Light and heat                                            | 7,739         | 8,235          |
| Repairs and maintenance                                   | 5,570         | 10,508         |
| Insurance                                                 | 3,275         | 4,340          |
| Other establishment                                       | 44            | 58             |
| Legal and professional fees                               | 877           | 841            |
| Telephone                                                 | 785           | 713            |
| Other office costs                                        | 693           | 1,491          |
| Depreciation                                              | 3,161         | 2,774          |
| Direct charitable activity 1 - bank charges               | 71            | 83             |
| Direct charitable activity 1 - Foodlocker                 | 1,677         | 1,867          |
| Direct charitable activity 1 - Donations                  | 2,874         | 3,338          |
| Direct charitable activity 1 - Leasing & equipment hire   | 504           | 1,145          |
| Direct charitable activity 1 - website and software costs | 428           | 379            |
|                                                           | <u>28,331</u> | <u>35,772</u>  |
| <b>Total expenditure</b>                                  | <u>28,331</u> | <u>35,772</u>  |
| <b>Net income/(expenditure)</b>                           | <u>15,808</u> | <u>(9,413)</u> |

# Bethlehem Church Life Centre

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

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|                                                         | 2025<br>£     | 2024<br>£     |
|---------------------------------------------------------|---------------|---------------|
| <b>Expenditure on charitable activities</b>             |               |               |
| <b>Charitable activities</b>                            |               |               |
| <b><i>Activities undertaken directly</i></b>            |               |               |
| Direct charitable activity 1 - rates & water            | 633           | —             |
| Direct charitable activity 1 - light & heat             | 7,739         | 8,235         |
| Direct charitable activity 1 - repairs & maintenance    | 5,570         | 10,508        |
| Direct charitable activity 1 - insurance                | 3,275         | 4,340         |
| Direct charitable activity 1 - other establishment      | 44            | 58            |
| Direct charitable activity 1 - telephone                | 785           | 713           |
| Direct charitable activity 1 - other office costs       | 693           | 1,491         |
| Direct charitable activity 1 - depreciation             | 3,161         | 2,774         |
| Direct charitable activity 1 - bank charges             | 71            | 83            |
| Direct charitable activity 1 - Foodlocker               | 1,677         | 1,867         |
| Direct charitable activity 1 - Donations                | 2,874         | 3,338         |
| Direct charitable activity 1 - Leasing & equipment hire | 504           | 1,145         |
| Direct charitable activity - website and software costs | 428           | 379           |
|                                                         | <u>27,454</u> | <u>34,931</u> |
| <b>Governance costs</b>                                 |               |               |
| Governance costs - accountancy fees                     | 877           | 841           |
|                                                         | <u>877</u>    | <u>841</u>    |
| <b>Expenditure on charitable activities</b>             | <u>28,331</u> | <u>35,772</u> |

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# Accounts

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CHARITY REGISTRATION NUMBER: 1139586

**Bethlehem Church Life Centre**  
**Unaudited Financial Statements**  
**31 March 2024**

**GORDON DOWN & COMPANY LIMITED**

Accountants & Business Advisers  
144 Walter Road  
Swansea  
SA1 5RW

# Bethlehem Church Life Centre

## Financial Statements

Year ended 31 March 2024

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|                                                                         | Page |
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| Trustees' annual report                                                 | 1    |
| Independent examiner's report to the trustees                           | 5    |
| Statement of financial activities                                       | 6    |
| Statement of financial position                                         | 7    |
| Notes to the financial statements                                       | 8    |
| <b>The following pages do not form part of the financial statements</b> |      |
| Detailed statement of financial activities                              | 17   |
| Notes to the detailed statement of financial activities                 | 18   |

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# Bethlehem Church Life Centre

## Trustees' Annual Report

### Year ended 31 March 2024

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

#### Reference and administrative details

|                                    |                                                                                  |
|------------------------------------|----------------------------------------------------------------------------------|
| <b>Registered charity name</b>     | Bethlehem Church Life Centre                                                     |
| <b>Charity registration number</b> | 1139586                                                                          |
| <b>Principal office</b>            | Bethlehem Church Life Centre<br>Cefn Road<br>Cefn Cribbwr<br>Brigend<br>CF32 0AA |

#### The trustees

D Udraufski  
R Lewis  
R Steed

|                             |                                                    |
|-----------------------------|----------------------------------------------------|
| <b>Independent examiner</b> | Carl West<br>144 Walter Road<br>Swansea<br>SA1 5RW |
|-----------------------------|----------------------------------------------------|

# Bethlehem Church Life Centre

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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### Structure, governance and management

#### Governing document

BCLC was registered with the charity commission on 30th December 2010 and the Trust Deed that was made on the 5th June 1943 for Bethlehem Pentecost Church remains as the governing document. The Guiding Principles document of BCLC underpins and supports this. However, the charity is in a transition period, and these previously stated arrangements in relation to the trust deed and guiding principles are coming to an end. A new constitution has been drafted and accepted by the members in a vote in the AGM, October 30th 2022; this is to prepare BCLC to become a Charitable Incorporated Organisation. The documentation and application in relation to becoming a CIO is being prepared and the trustees are looking to submit this to the Charity Commission for approval in the near future. This will complete the transition into a CIO.

#### Recruitment and appointment of new trustees

Trustees are members of the Church and typically meet four times a year and will also meet on other occasions if necessary. They bring with them a broad range of skills and abilities drawn from their various roles within the Church and also in their professional lives to ensure the effective running of the charity. They are elected by the Church members for a three year period.

#### Risk Management

The centre reopened for church services and some community activities after a period of closure in relation to COVID. The trustees have invested considerable time and money in repairing and maintaining the fabric of the building, and this is an ongoing project.

#### Organisational Structure

BCLC Church currently has no paid staff. Eldership, leadership and trustee positions, as well as that of treasurer, are all undertaken voluntarily. However, as the building has gradually begun to be used by the community, we have enlisted the help of one of our tenants employees to man the building when it is being used or hired by community organisations.

#### Future Plans

To continue to meet weekly as a church on Sunday mornings, and to provide publicly accessible events reflecting the church calendar to serve our community (e.g. Christmas, Easter, etc). To maintain mid-week local small group meetings in homes.

To maintain and, if needed, to develop our uniform swap shop and regular food box deliveries to help struggling families.

To continue to maintain our building and completion of some refurbishment already begun- specifically in relation to the electrics.

To consider taking on new public bookings of the facilities at BCLC; we are currently in discussions with community groups looking to make long term, on-going bookings of specific areas of the building. This situation makes the building improvement works even more pressing.

To investigate manageable and sustainable ways of staffing the building so that more regular bookings can be facilitated and BCLC can increase its presence in the community.

# Bethlehem Church Life Centre

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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### Objectives and activities

The objectives of the charity as as follows:

- " General Charitable Purposes
- " Education/training
- " The Advancement Of Health Or Saving Of Lives
- " Support of Disability
- " The Prevention Or Relief Of Poverty
- " Overseas Aid/famine Relief
- " Religious Activities
- " Arts/culture/heritage/science
- " Amateur Sport
- " Economic/community Development/employment

### Who the charity helps:

- " Children/young People
- " Elderly/old People
- " People With Disabilities
- " Other Charities Or Voluntary Bodies
- " The General Public/mankind

### How the charity helps:

- " Provides Human Resources
- " Provides Buildings/facilities/open Space
- " Provides Services
- " Provides Advocacy/advice/information

# Bethlehem Church Life Centre

## Trustees' Annual Report *(continued)*

**Year ended 31 March 2024**

---

### **Achievements and performance**

The charity has successfully established long term tenants for the building, with the Bridgend Carers Association beginning a rental agreement from March 13th 2024. They are currently using the building as their working base and have also run community cafes and other events from the building. This is very much in line with the ethos of the charity to support community organisations which benefit those living in the Bridgend area.

The building has also gradually opened up to more community events and organisations, hosting Cefn Cribbwr Rugby Club, School District Choir Concerts, Bridgend Foster Association with the potential of facilitating further events and possible hires in 2025. The charity has successfully worked with the Bridgend Carers to identify one of their part time staff members as a Centre Event Manager, so that we are able to host more events, without having to over burden members of the church. This has already proven very successful and will continue to be an avenue the charity will look to develop.

The Charity has continued to support local families suffering from food poverty, providing food boxes on a fortnightly and more recently monthly basis to families in the Bridgend Borough. Further funding has been secured during the year and a successful and necessary service has continued to thrive.

The Uniform Swap Shop has also continued to grow, with hundreds of items of clothing and shoes being freely distributed to families within the local community. This has been run on a purely voluntary basis, in collaboration with families and parents within the local community.

### **Financial review**

The Charity's net outgoings for the year amounted to £9,413 (compared to net outgoing resources in 2023 of £420). There were various restricted funds received during the year. These funds were expended on agreed costs. Any unspent revenue income is carried forward to next year. The total unrestricted funds at the end of the year represent the Charity's free reserves and amounted to £27,211 (2023 - £39,612).

The trustees' annual report was approved on 6 January 2025 and signed on behalf of the board of trustees by:

R Lewis  
Trustee

R Steed  
Trustee

# Bethlehem Church Life Centre

## Independent Examiner's Report to the Trustees of Bethlehem Church Life Centre

**Year ended 31 March 2024**

---

I report to the trustees on my examination of the financial statements of Bethlehem Church Life Centre ('the charity') for the year ended 31 March 2024.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Carl West  
Independent Examiner

144 Walter Road  
Swansea  
SA1 5RW

6 January 2025

# Bethlehem Church Life Centre

## Statement of Financial Activities

Year ended 31 March 2024

|                                                  |      |                         | 2024                  |                  | 2023             |
|--------------------------------------------------|------|-------------------------|-----------------------|------------------|------------------|
|                                                  | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>Income and endowments</b>                     |      |                         |                       |                  |                  |
| Donations and legacies                           | 4    | 20,268                  | 5,395                 | 25,663           | 26,074           |
| Other trading activities                         | 5    | 696                     | —                     | 696              | 608              |
| Investment income                                | 6    | —                       | —                     | —                | 12               |
| <b>Total income</b>                              |      | <u>20,964</u>           | <u>5,395</u>          | <u>26,359</u>    | <u>26,694</u>    |
| <b>Expenditure</b>                               |      |                         |                       |                  |                  |
| Expenditure on charitable activities             | 7,8  | <u>33,365</u>           | <u>2,408</u>          | <u>35,772</u>    | <u>27,114</u>    |
| <b>Total expenditure</b>                         |      | <u>33,365</u>           | <u>2,408</u>          | <u>35,772</u>    | <u>27,114</u>    |
| <b>Net expenditure and net movement in funds</b> |      | <u>(12,401)</u>         | <u>2,987</u>          | <u>(9,413)</u>   | <u>(420)</u>     |
| <b>Reconciliation of funds</b>                   |      |                         |                       |                  |                  |
| Total funds brought forward                      |      | <u>39,612</u>           | <u>3,925</u>          | <u>43,537</u>    | <u>43,957</u>    |
| <b>Total funds carried forward</b>               |      | <u>27,211</u>           | <u>6,912</u>          | <u>34,123</u>    | <u>43,537</u>    |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

# Bethlehem Church Life Centre

## Statement of Financial Position

31 March 2024

|                                                       | Note | 2024<br>£ | 2023<br>£ |
|-------------------------------------------------------|------|-----------|-----------|
| <b>Fixed assets</b>                                   |      |           |           |
| Tangible fixed assets                                 | 13   | 12,646    | 8,936     |
| <b>Current assets</b>                                 |      |           |           |
| Debtors                                               | 14   | 3,275     | 96        |
| Cash at bank and in hand                              |      | 19,043    | 36,795    |
|                                                       |      | 22,318    | 36,891    |
| <b>Creditors: amounts falling due within one year</b> | 15   | 840       | 2,290     |
| <b>Net current assets</b>                             |      | 21,478    | 34,601    |
| <b>Total assets less current liabilities</b>          |      | 34,124    | 43,537    |
| <b>Net assets</b>                                     |      | 34,124    | 43,537    |
| <b>Funds of the charity</b>                           |      |           |           |
| Restricted funds                                      |      | 6,912     | 3,925     |
| Unrestricted funds                                    |      | 27,211    | 39,612    |
| <b>Total charity funds</b>                            | 16   | 34,123    | 43,537    |

These financial statements were approved by the board of trustees and authorised for issue on 6 January 2025, and are signed on behalf of the board by:

R Lewis  
Trustee

R Steed  
Trustee

The notes on pages 8 to 15 form part of these financial statements.

# Bethlehem Church Life Centre

## Notes to the Financial Statements

Year ended 31 March 2024

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Bethlehem Church Life Centre, Cefn Road, Cefn Cribbwr, Brigend, CF32 0AA.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Bethlehem Church Life Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

---

### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Bethlehem Church Life Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery                      -     25% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# Bethlehem Church Life Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

---

### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

|                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|-----------------------|----------------------------|--------------------------|--------------------------|
| <b>Donations</b>      |                            |                          |                          |
| Donations type 1      | 20,268                     | –                        | 20,268                   |
| <b>Grants</b>         |                            |                          |                          |
| Welsh Church Act Fund | –                          | 5,395                    | 5,395                    |
|                       | <u>20,268</u>              | <u>5,395</u>             | <u>25,663</u>            |

  

|                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|-----------------------|----------------------------|--------------------------|--------------------------|
| <b>Donations</b>      |                            |                          |                          |
| Donations type 1      | 21,074                     | 5,000                    | 26,074                   |
| <b>Grants</b>         |                            |                          |                          |
| Welsh Church Act Fund | –                          | –                        | –                        |
|                       | <u>21,074</u>              | <u>5,000</u>             | <u>26,074</u>            |

# Bethlehem Church Life Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

### 5. Other trading activities

|                  | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2024<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Generated income | <u>696</u>                 | <u>696</u>                        | <u>608</u>                 | <u>608</u>               |

### 6. Investment income

|                                 | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2024<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|---------------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest receivable type 1 | <u>–</u>                   | <u>–</u>                          | <u>12</u>                  | <u>12</u>                |

### 7. Expenditure on charitable activities by fund type

|                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | <b>Total Funds<br/>2024<br/>£</b> |
|-----------------------|----------------------------|--------------------------|-----------------------------------|
| Charitable activities | 32,524                     | 2,408                    | 34,931                            |
| Support costs         | <u>841</u>                 | <u>–</u>                 | <u>841</u>                        |
|                       | <u>33,365</u>              | <u>2,408</u>             | <u>35,772</u>                     |

  

|                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|-----------------------|----------------------------|--------------------------|--------------------------|
| Charitable activities | 19,118                     | 7,126                    | 26,244                   |
| Support costs         | <u>870</u>                 | <u>–</u>                 | <u>870</u>               |
|                       | <u>19,988</u>              | <u>7,126</u>             | <u>27,114</u>            |

### 8. Expenditure on charitable activities by activity type

|                       | Activities<br>undertaken<br>directly | Support costs | <b>Total funds<br/>2024<br/>£</b> | Total fund<br>2023<br>£ |
|-----------------------|--------------------------------------|---------------|-----------------------------------|-------------------------|
| Charitable activities | 34,931                               | –             | 34,931                            | 26,244                  |
| Governance costs      | <u>–</u>                             | <u>841</u>    | <u>841</u>                        | <u>870</u>              |
|                       | <u>34,931</u>                        | <u>841</u>    | <u>35,772</u>                     | <u>27,114</u>           |

### 9. Net expenditure

Net expenditure is stated after charging/(crediting):

|                                       | <b>2024<br/>£</b> | 2023<br>£    |
|---------------------------------------|-------------------|--------------|
| Depreciation of tangible fixed assets | <u>2,775</u>      | <u>2,978</u> |

# Bethlehem Church Life Centre

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

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#### 10. Independent examination fees

|                                                                                                      | 2024<br>£ | 2023<br>£ |
|------------------------------------------------------------------------------------------------------|-----------|-----------|
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | 840       | 450       |

#### 11. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

#### 13. Tangible fixed assets

|                         | Plant and<br>machinery<br>£ |
|-------------------------|-----------------------------|
| <b>Cost</b>             |                             |
| At 1 April 2023         | 27,560                      |
| Additions               | 6,485                       |
| <b>At 31 March 2024</b> | <u>34,045</u>               |
| <b>Depreciation</b>     |                             |
| At 1 April 2023         | 18,624                      |
| Charge for the year     | 2,775                       |
| <b>At 31 March 2024</b> | <u>21,399</u>               |
| <b>Carrying amount</b>  |                             |
| <b>At 31 March 2024</b> | <u>12,646</u>               |
| At 31 March 2023        | <u>8,936</u>                |

#### 14. Debtors

|                                | 2024<br>£    | 2023<br>£ |
|--------------------------------|--------------|-----------|
| Trade debtors                  | —            | 96        |
| Prepayments and accrued income | 3,275        | —         |
|                                | <u>3,275</u> | <u>96</u> |

# Bethlehem Church Life Centre

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

#### 15. Creditors: amounts falling due within one year

|                              | 2024       | 2023         |
|------------------------------|------------|--------------|
|                              | £          | £            |
| Accruals and deferred income | <u>840</u> | <u>2,290</u> |

#### 16. Analysis of charitable funds

##### Unrestricted funds

|               | At<br>1 April 2023 | Income        | Expenditure     | At<br>31 March 2024 |
|---------------|--------------------|---------------|-----------------|---------------------|
|               | £                  | £             | £               | £                   |
| General funds | <u>39,612</u>      | <u>20,964</u> | <u>(33,365)</u> | <u>27,211</u>       |

|               | At<br>1 April 2022 | Income        | Expenditure     | At<br>31 March 2023 |
|---------------|--------------------|---------------|-----------------|---------------------|
|               | £                  | £             | £               | £                   |
| General funds | <u>37,906</u>      | <u>21,694</u> | <u>(19,988)</u> | <u>39,612</u>       |

##### Restricted funds

|                       | At<br>1 April 2023 | Income       | Expenditure    | At<br>31 March 2024 |
|-----------------------|--------------------|--------------|----------------|---------------------|
|                       | £                  | £            | £              | £                   |
| Foodlocker            | 3,925              | —            | (1,868)        | 2,057               |
| Welsh Church Act Fund | —                  | 5,395        | (540)          | 4,855               |
|                       | <u>3,925</u>       | <u>5,395</u> | <u>(2,408)</u> | <u>6,912</u>        |

|                       | At<br>1 April 2022 | Income       | Expenditure    | At<br>31 March 2023 |
|-----------------------|--------------------|--------------|----------------|---------------------|
|                       | £                  | £            | £              | £                   |
| Foodlocker            | 6,051              | 5,000        | (7,126)        | 3,925               |
| Welsh Church Act Fund | —                  | —            | —              | —                   |
|                       | <u>6,051</u>       | <u>5,000</u> | <u>(7,126)</u> | <u>3,925</u>        |

# Bethlehem Church Life Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 17. Analysis of net assets between funds

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets      | 7,792                      | 4,854                    | 12,646                   |
| Current assets             | 20,260                     | 2,058                    | 22,318                   |
| Creditors less than 1 year | (840)                      | —                        | (840)                    |
| <b>Net assets</b>          | <u>27,212</u>              | <u>6,912</u>             | <u>34,124</u>            |

  

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets      | 8,936                      | —                        | 8,936                    |
| Current assets             | 32,966                     | 3,925                    | 36,891                   |
| Creditors less than 1 year | (2,290)                    | —                        | (2,290)                  |
| <b>Net assets</b>          | <u>39,612</u>              | <u>3,925</u>             | <u>43,537</u>            |

# **Bethlehem Church Life Centre**

## **Management Information**

**Year ended 31 March 2024**

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**The following pages do not form part of the financial statements.**

# Bethlehem Church Life Centre

## Detailed Statement of Financial Activities

Year ended 31 March 2024

|                                                         | 2024<br>£      | 2023<br>£     |
|---------------------------------------------------------|----------------|---------------|
| <b>Income and endowments</b>                            |                |               |
| <b>Donations and legacies</b>                           |                |               |
| Donations type 1                                        | 20,268         | 26,074        |
| Welsh Church Act Fund                                   | 5,395          | —             |
|                                                         | <u>25,663</u>  | <u>26,074</u> |
| <b>Other trading activities</b>                         |                |               |
| Generated income                                        | 696            | 608           |
|                                                         | <u>—</u>       | <u>—</u>      |
| <b>Investment income</b>                                |                |               |
| Bank interest receivable type 1                         | —              | 12            |
|                                                         | <u>—</u>       | <u>—</u>      |
| <b>Total income</b>                                     | <u>26,359</u>  | <u>26,694</u> |
| <b>Expenditure</b>                                      |                |               |
| <b>Expenditure on charitable activities</b>             |                |               |
| Purchases                                               | —              | 2,710         |
| Rates and water                                         | —              | 287           |
| Light and heat                                          | 8,235          | 3,366         |
| Repairs and maintenance                                 | 10,508         | 1,834         |
| Insurance                                               | 4,340          | 3,686         |
| Other establishment                                     | 58             | 489           |
| Legal and professional fees                             | 841            | 870           |
| Telephone                                               | 713            | 536           |
| Other office costs                                      | 1,491          | (290)         |
| Depreciation                                            | 2,774          | 2,978         |
| Direct charitable activity 1- bank charges              | 83             | 84            |
| Direct charitable activity 1 - Foodlocker               | 1,867          | 7,615         |
| Direct charitable activity 1- Donations                 | 3,338          | 1,958         |
| Direct charitable activity 1 - Leasing & equipment hire | 1,145          | 991           |
| Direct charitable activity - website and software costs | 379            | —             |
|                                                         | <u>35,772</u>  | <u>27,114</u> |
| <b>Total expenditure</b>                                | <u>35,772</u>  | <u>27,114</u> |
| <b>Net expenditure</b>                                  | <u>(9,413)</u> | <u>(420)</u>  |

# Bethlehem Church Life Centre

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

|                                                         | 2024<br>£     | 2023<br>£     |
|---------------------------------------------------------|---------------|---------------|
| <b>Expenditure on charitable activities</b>             |               |               |
| <b>Charitable activities</b>                            |               |               |
| <b><i>Activities undertaken directly</i></b>            |               |               |
| Direct charitable activity 1 - purchases                | —             | 2,710         |
| Direct charitable activity 1 - rates & water            | —             | 287           |
| Direct charitable activity 1 - light & heat             | 8,235         | 3,366         |
| Direct charitable activity 1 - repairs & maintenance    | 10,508        | 1,834         |
| Direct charitable activity 1 - insurance                | 4,340         | 3,686         |
| Direct charitable activity 1 - other establishment      | 58            | 489           |
| Direct charitable activity 1 - telephone                | 713           | 536           |
| Direct charitable activity 1 - other office costs       | 1,491         | (290)         |
| Direct charitable activity 1 - depreciation             | 2,774         | 2,978         |
| Direct charitable activity 1 - bank charges             | 83            | 84            |
| Direct charitable activity 1 - Foodlocker               | 1,867         | 7,615         |
| Direct charitable activity 1 - Donations                | 3,338         | 1,958         |
| Direct charitable activity 1 - Leasing & equipment hire | 1,145         | 991           |
| Direct charitable activity - website and software costs | 379           | —             |
|                                                         | <u>34,931</u> | <u>26,244</u> |
| <b>Governance costs</b>                                 |               |               |
| Governance costs - accountancy fees                     | 841           | 870           |
|                                                         | <u>841</u>    | <u>870</u>    |
| <b>Expenditure on charitable activities</b>             | <u>35,772</u> | <u>27,114</u> |

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# Accounts

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# ANNUAL REPORT

YEAR ENDING 31<sup>ST</sup> MARCH 2023

*The trustees of Bethlehem Church Life Centre present their report and the financial statements for the year ending 31st March 2023. This report has been prepared with due regard to guidance published by the Charities Commission on public benefit.*

Bethlehem Church Life Centre  
Cefn Road  
Cefn Cribbwr  
Bridgend  
CF32 0AA  
Tel: 01656 745655  
Website: [www.mybclc.org](http://www.mybclc.org)

# TRUSTEES ANNUAL REPORT

## Reference and Administrative details

### REGISTERED CHARITY NUMBER

1139586

### PRINCIPAL ADDRESS

Bethlehem Church Life Centre  
Cefn Road  
Cefn Cribbwr  
Bridgend  
CF32 0AA  
Tel: 01656 745655  
Website: [www.mybclc.org](http://www.mybclc.org)

### TRUSTEES

Deb Udraufski  
Rhydian Lewis  
Rachel Steed

### INDEPENDENT EXAMINER

Gordon Down Accountants

### SOLICTORS

David and Snape  
Oldcastle Offices, South Street  
Bridgend, CF31 3ED

### BANKERS

HSBC, 13 Dunraven Place, Bridgend  
CF31 1JQ

# TRUSTEES ANNUAL REPORT

## Structure, Governance and Management

### **Governing document**

BCLC was registered with the charity commission on 30<sup>th</sup> December 2010 and the Trust Deed that was made on 5<sup>th</sup> June 1943 for Bethlehem Pentecost Church remains as the governing document. The Guiding Principles document of BCLC underpins and supports this. However, the charity is in a transition period, and these previously stated arrangements in relation to the trust deed and guiding principles are coming to an end. A new constitution has been drafted and accepted by the members in a vote in the AGM, October 30<sup>th</sup> 2022; this is to prepare BCLC to become a Charitable Incorporated Organisation. The documentation and application in relation to becoming a CIO is being prepared and the trustees are looking to submit this to the Charity Commission for approval in the near future. This will complete the transition into a CIO.

### **Recruitment and appointment of new trustees**

Trustees are members of the Church and typically meet four times a year and will also meet on other occasions if necessary. They bring with them a broad range of skills and abilities drawn from their various roles within the Church and also in their professional lives to ensure the effective running of the charity. They are elected by the Church members for a three year period.

### **Risk Management**

The centre reopened for church services and some community activities after a period of closure in relation to COVID. The trustees have invested considerable time and money in repairing and maintaining the fabric of the building, and this is an ongoing project.

### **Organisational Structure**

BCLC Church currently has no paid staff. Eldership, leadership and trustee positions, as well as that of treasurer, are all undertaken voluntarily.

### **Future Plans**

To continue to meet weekly as a church on Sunday mornings, and to provide publicly accessible events reflecting the church calendar to serve our community (e.g. Christmas, Easter, etc.). To maintain mid-week local small group meetings in homes.

To maintain and, if needed, to develop our uniform swap shop and regular food box deliveries to help struggling families

# TRUSTEES ANNUAL REPORT

To continue to maintain our building and completion of some refurbishment already begun- specifically in relation to the electrics

To consider taking on new public bookings of the facilities at BCLC; we are currently in discussions with community groups looking to make long term, on-going bookings of specific areas of the building. This situation makes the building improvement works even more pressing.

To investigate manageable and sustainable ways of staffing the building so that more regular bookings can be facilitated and BCLC can increase its presence in the community

## **Independent Examiner's Report**

### **to the trustees of Bethlehem Church Life Centre (Charity Number 1139586)**

I report on the circuit accounts for the year ended 31 March 2023.

#### **Respective Responsibilities of Trustees and Independent Examiner**

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of Independent Examiners' Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 13/11/2023

Name: CARL WEST

Relevant professional qualification or Body: ACA

Address: 144 WALTER ROAD  
SWANSEA  
SA1 5RW



|                                |            |                        |                            |
|--------------------------------|------------|------------------------|----------------------------|
| Bethlehem Church Life Centre   |            | Charity No<br>(if any) | 1139586                    |
| Annual accounts for the period |            |                        |                            |
| Period start date              | 01/04/2022 | To                     | Period end date 31/03/2023 |

## Section A Statement of financial activities

| Recommended categories by activity                                        | Guidance Note | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |       |
|---------------------------------------------------------------------------|---------------|--------------------|-------------------------|-----------------|-------------|------------------|-------|
|                                                                           |               | £<br>F01           | £<br>F02                | £<br>F03        | £<br>F04    | £<br>F05         |       |
| <b>Incoming resources (Note 3)</b>                                        |               |                    |                         |                 |             |                  |       |
| <b>Income and endowments from:</b>                                        |               |                    |                         |                 |             |                  |       |
| Donations and legacies                                                    | S01           | 21,074             | 5,000                   | -               | 26,074      | 35,651           |       |
| Charitable activities                                                     | S02           | -                  | -                       | -               | -           | -                |       |
| Other trading activities                                                  | S03           | 608                | -                       | -               | 608         | 1,146            |       |
| Investments                                                               | S04           | 12                 | -                       | -               | 12          | -                |       |
| Separate material item of income                                          | S05           | -                  | -                       | -               | -           | -                |       |
| Other                                                                     | S06           | -                  | -                       | -               | -           | -                |       |
| <b>Total</b>                                                              | S07           | 21,694             | 5,000                   | -               | 26,694      | 36,797           |       |
| <b>Resources expended (Note 6)</b>                                        |               |                    |                         |                 |             |                  |       |
| <b>Expenditure on:</b>                                                    |               |                    |                         |                 |             |                  |       |
| Raising funds                                                             | S08           | -                  | -                       | -               | -           | -                |       |
| Charitable activities                                                     | S09           | 19,988             | 7,126                   | -               | 27,114      | 28,533           |       |
| Separate material item of expense                                         | S10           | -                  | -                       | -               | -           | -                |       |
| Other                                                                     | S11           | -                  | -                       | -               | -           | -                |       |
| <b>Total</b>                                                              | S12           | 19,988             | 7,126                   | -               | 27,114      | 28,533           |       |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          |               |                    |                         |                 |             |                  |       |
| Net gains/(losses) on investments                                         | S13           | 1,706              | -                       | 2,126           | -           | 420              | 8,264 |
| <b>Net income/(expenditure)</b>                                           | S14           | -                  | -                       | -               | -           | -                | -     |
| <b>Extraordinary items</b>                                                | S15           | 1,706              | -                       | 2,126           | -           | 420              | 8,264 |
| <b>Transfers between funds</b>                                            | S16           | -                  | -                       | -               | -           | -                | -     |
| <b>Other recognised gains/(losses):</b>                                   | S17           | -                  | -                       | -               | -           | -                | -     |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18           | -                  | -                       | -               | -           | -                | -     |
| Other gains/(losses)                                                      | S19           | -                  | -                       | -               | -           | -                | -     |
| <b>Net movement in funds</b>                                              | S20           | 1,706              | -                       | 2,126           | -           | 420              | 8,264 |
| <b>Reconciliation of funds:</b>                                           |               |                    |                         |                 |             |                  |       |
| Total funds brought forward                                               | S21           | 37,906             | 6,051                   | -               | 43,957      | 35,693           |       |
| <b>Total funds carried forward</b>                                        | S22           | 39,612             | 3,925                   | -               | 43,537      | 43,957           |       |

## Section B

## Balance sheet

|                                                       |             | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |
|-------------------------------------------------------|-------------|----------------|--------------------|-------------------------|-----------------|-----------------|-----------------|
|                                                       |             |                | £<br>F01           | £<br>F02                | £<br>F03        | £<br>F04        | £<br>F05        |
| <b>Fixed assets</b>                                   |             |                |                    |                         |                 |                 |                 |
| Intangible assets                                     | (Note 15)   | B01            | -                  | -                       | -               | -               | -               |
| Tangible assets                                       | (Note 14)   | B02            | 8,935              | -                       | -               | 8,935           | 11,914          |
| Heritage assets                                       | (Note 16)   | B03            | -                  | -                       | -               | -               | -               |
| Investments                                           | (Note 17)   | B04            | -                  | -                       | -               | -               | -               |
| <b>Total fixed assets</b>                             |             | B05            | 8,935              | -                       | -               | 8,935           | 11,914          |
| <b>Current assets</b>                                 |             |                |                    |                         |                 |                 |                 |
| Stocks                                                | (Note 18)   | B06            | -                  | -                       | -               | -               | -               |
| Debtors                                               | (Note 19)   | B07            | 96                 | -                       | -               | 96              | -               |
| Investments                                           | (Note 17.4) | B08            | -                  | -                       | -               | -               | -               |
| Cash at bank and in hand                              | (Note 24)   | B09            | 32,871             | 3,925                   | -               | 36,796          | 33,586          |
| <b>Total current assets</b>                           |             | B10            | 32,967             | 3,925                   | -               | 36,892          | 33,586          |
| <b>Creditors: amounts falling due within one year</b> | (Note 20)   | B11            | 2,290              | -                       | -               | 2,290           | 1,543           |
| <b>Net current assets/(liabilities)</b>               |             | B12            | 30,677             | 3,925                   | -               | 34,602          | 32,043          |
| <b>Total assets less current liabilities</b>          |             | B13            | 39,612             | 3,925                   | -               | 43,537          | 43,957          |
| <b>Creditors: amounts falling due after one year</b>  | (Note 20)   | B14            | -                  | -                       | -               | -               | -               |
| <b>Provisions for liabilities</b>                     |             | B15            | -                  | -                       | -               | -               | -               |
| <b>Total net assets or liabilities</b>                |             | B16            | 39,612             | 3,925                   | -               | 43,537          | 43,957          |
| <b>Funds of the Charity</b>                           |             |                |                    |                         |                 |                 |                 |
| Endowment funds                                       | (Note 27)   | B17            | -                  | -                       | -               | -               | -               |
| Restricted income funds                               | (Note 27)   | B18            | -                  | -                       | -               | -               | -               |
| Unrestricted funds                                    |             | B19            | 39,612             | 3,925                   | -               | 43,537          | 43,957          |
| Revaluation reserve                                   |             | B20            | -                  | -                       | -               | -               | -               |
| <b>Total funds</b>                                    |             | B21            | 39,612             | 3,925                   | -               | 43,537          | 43,957          |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name    | Date of approval<br>dd/mm/yyyy |
|-----------|---------------|--------------------------------|
|           | Rachel Steed  | 11/10/2023                     |
|           | Rhydian Lewis | 11/10/2023                     |

## 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.\* ☒

\* -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:*

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.

*The charity has sufficient net funds in reserves to cover 12 months of expenses. The role of pastor has been changed to a voluntary position for the short term.*

Not applicable

Not applicable

## 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) the nature of the change in accounting policy;                                                                                                                                                                     |  |
| (ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and                                                                                                      |  |
| (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. |  |

## 1.4 Changes to accounting estimates

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

Yes\* ☒ No\* ☐ \* -Tick as appropriate

Please disclose:

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

## 1.5 Material prior year errors

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

Yes\* ☒ No\* ☐ \* -Tick as appropriate

Please disclose:

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

## 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"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input 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).<br><br>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).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/> |
| Legacies                                          | 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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/> |
| Government grants                                 | The charity has received government grants in the reporting period                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input 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.<br><br>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.<br><br>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'.<br><br>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.<br><br>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input 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.<br><br>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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/> |
| Support costs                                     | The charity has incurred expenditure on support costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/> |
| Income from membership subscriptions              | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.<br><br>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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/> |
| <b>2.3 EXPENDITURE AND LIABILITIES</b>            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                  |
| 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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input 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.<br><br>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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/> |
| 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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/> |
| 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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/> |
| Redundancy cost                                   | The charity made no redundancy payments during the reporting period.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/> |
| Deferred income                                   | No material item of deferred income has been included in the accounts.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/> |
| Creditors                                         | The charity has creditors which are measured at settlement amounts less any trade discounts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/> |
| 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/> |

1. POLICIES FOR MEASUREMENT

Basic financial instruments

measured at the best estimate of the amount required to settle the obligation at the reporting date  
The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 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

☐

They are valued at cost.

|     |    |     |
|-----|----|-----|
| Yes | No | N/a |
| ✓   | ✓  | ✓   |

Intangible fixed assets

The depreciation rates and methods used are disclosed in note 9.2.

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.

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.

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.

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 |
| ✓   | ✓  | ✓   |

|     |    |     |
|-----|----|-----|
| 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.

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.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

|     |    |     |
|-----|----|-----|
| Yes | No | N/a |
| ✓   | ✓  | ✓   |

|     |    |     |
|-----|----|-----|
| 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.

|     |    |     |
|-----|----|-----|
| 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 |
| ✓   | ✓  | ✓   |

|     |    |     |
|-----|----|-----|
| 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

| Analysis                          |                                                                            | Unrestricted funds | Restricted income funds | Endowment funds | Total funds<br>£ | Prior year<br>£ |
|-----------------------------------|----------------------------------------------------------------------------|--------------------|-------------------------|-----------------|------------------|-----------------|
| Donations and legacies:           | Donations and gifts                                                        | 21,074             | 5,000                   | -               | 26,074           | 27,631          |
|                                   | Gift Aid                                                                   | -                  | -                       | -               | -                | 8,021           |
|                                   | Legacies                                                                   | -                  | -                       | -               | -                | -               |
|                                   | General grants provided by government/other charities                      | -                  | -                       | -               | -                | -               |
|                                   | Membership subscriptions and sponsorships which are in substance donations | -                  | -                       | -               | -                | -               |
|                                   | Donated goods, facilities and services                                     | -                  | -                       | -               | -                | -               |
|                                   | Other                                                                      | -                  | -                       | -               | -                | -               |
| Total                             |                                                                            | 21,074             | 5,000                   | -               | 26,074           | 35,652          |
| Charitable activities:            |                                                                            | -                  | -                       | -               | -                | -               |
|                                   |                                                                            | -                  | -                       | -               | -                | -               |
|                                   |                                                                            | -                  | -                       | -               | -                | -               |
|                                   | Other                                                                      | -                  | -                       | -               | -                | -               |
| Total                             |                                                                            | -                  | -                       | -               | -                | -               |
| Other trading activities:         | Facilities Hire                                                            | 608                | -                       | -               | 608              | 1,146           |
|                                   |                                                                            | -                  | -                       | -               | -                | -               |
|                                   |                                                                            | -                  | -                       | -               | -                | -               |
|                                   | Other                                                                      | -                  | -                       | -               | -                | -               |
| Total                             |                                                                            | 608                | -                       | -               | 608              | 1,146           |
| Income from investments:          | Interest income                                                            | 12                 | -                       | -               | 12               | -               |
|                                   | Dividend income                                                            | -                  | -                       | -               | -                | -               |
|                                   | Rental and leasing income                                                  | -                  | -                       | -               | -                | -               |
|                                   | Other                                                                      | -                  | -                       | -               | -                | -               |
| Total                             |                                                                            | 12                 | -                       | -               | 12               | -               |
| 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                                                                      | -                  | -                       | -               | -                | -               |
|                                   | Total                                                                      | -                  | -                       | -               | -                | -               |
| TOTAL INCOME                      |                                                                            | 21,694             | 5,000                   | -               | 26,694           | 36,798          |

## Other information:

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

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

Where any endowment fund is converted into income in the prior 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

## This year

## Last year

| Analysis                                                                | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Unrestricted funds | Restricted income funds | Endowment funds | Total funds |
|-------------------------------------------------------------------------|--------------------|-------------------------|-----------------|-------------|--------------------|-------------------------|-----------------|-------------|
|                                                                         |                    |                         |                 | £           |                    |                         |                 | £           |
| <b>Expenditure on raising funds:</b>                                    |                    |                         |                 |             |                    |                         |                 |             |
| 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               | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total expenditure on raising funds</b>                               | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Expenditure on charitable activities:</b>                            |                    |                         |                 |             |                    |                         |                 |             |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Church                                                                  | 19,500             | -                       | -               | 19,500      | -                  | -                       | -               | 17,691      |
| Community Projects                                                      | 488                | 7,126                   | -               | 7,614       | -                  | -                       | -               | 10,842      |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total expenditure on charitable activities</b>                       | 19,988             | 7,126                   | -               | 27,114      | -                  | -                       | -               | 28,533      |
| <b>Separate material item of expense</b>                                |                    |                         |                 |             |                    |                         |                 |             |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total</b>                                                            | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Other</b>                                                            |                    |                         |                 |             |                    |                         |                 |             |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total other expenditure</b>                                          | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>TOTAL EXPENDITURE</b>                                                | 19,988             | 7,126                   | -               | 27,114      | -                  | -                       | -               | 28,533      |

## Other information:

## Analysis of expenditure on charitable activities

| Activity or programme | This year                      |                             |               |                 | Last year                      |                             |               |                 |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|--------------------------------|-----------------------------|---------------|-----------------|
|                       | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Activities undertaken directly | Grant funding of activities | Support Costs | Total last year |

**Section C****Notes to the accounts****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<br>£ | Last year<br>£ |
|----------------|----------------|
| 450            | 420            |
| -              | -              |
| -              | -              |
| -              | -              |

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 11**                      **Paid employees**  
*Please complete this note if the charity has any employees.*

**11.1 Staff Costs**

|                                             | This year<br>£ | Last year<br>£ |
|---------------------------------------------|----------------|----------------|
| Salaries and wages                          | -              | -              |
| Social security costs                       | -              | -              |
| Pension costs (defined contribution scheme) |                |                |
| Other employee benefits                     | -              | -              |
| <b>Total staff costs</b>                    | -              | -              |

This year:

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

Not Applicable

Last year:

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

Not Applicable

*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 |           |
|----------------------|---------------------|-----------|
|                      | This year           | Last year |
| £60,000 to £69,999   | 0                   | 0         |
| £70,000 to £79,999   | 0                   | 0         |
| £80,000 to £89,999   | 0                   | 0         |
| £90,000 to £99,999   | 0                   | 0         |
| £100,000 to £109,999 | 0                   | 0         |
|                      |                     |           |

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| Zero           | -              |

## 11.2 Average head count in the year

The parts of the charity in which the employees work

|                       | This year<br>Number | Last year<br>Number |
|-----------------------|---------------------|---------------------|
| Fundraising           | -                   | -                   |
| Charitable Activities | -                   | -                   |
| Governance            | -                   | -                   |
| Other                 | -                   | -                   |
| <b>Total</b>          | -                   | -                   |

## 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

|           |  |
|-----------|--|
| This year |  |
| Last year |  |

Please state the legal authority or reason for making the payment

|           |  |
|-----------|--|
| This year |  |
| Last year |  |

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

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

**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.

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

Amount of contributions recognised in the SOFA as an expense

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

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

|  |
|--|
|  |
|  |

**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. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

|  |
|--|
|  |
|  |

## Section C

## Notes to the accounts

(cont)

**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 | -                         | -                      | -                                   | 27,560                           | 27,560 |
| Additions                    | -                         | -                      | -                                   | -                                | -      |
| Revaluations                 | -                         | -                      | -                                   | -                                | -      |
| Disposals                    | -                         | -                      | -                                   | -                                | -      |
| Transfers *                  | -                         | -                      | -                                   | -                                | -      |
| At end of the year           | -                         | -                      | -                                   | 27,560                           | 27,560 |

**14.2 Depreciation and impairments**

|                |                                              |          |          |     |          |
|----------------|----------------------------------------------|----------|----------|-----|----------|
| <b>**Basis</b> | SL or RB (Straight Line or Reducing Balance) | SL or RB | SL or RB | RB  | SL or RB |
| <b>** Rate</b> |                                              |          |          | 25% |          |

|                          |   |   |   |        |        |
|--------------------------|---|---|---|--------|--------|
| At beginning of the year | - | - | - | 15,646 | 15,646 |
| Disposals                | - | - | - | -      | -      |
| Depreciation             | - | - | - | 2,979  | 2,979  |
| Impairment               | - | - | - | -      | -      |
| Transfers*               | - | - | - | -      | -      |
| At end of the year       | - | - | - | 18,625 | 18,625 |

**14.3 Net book value**

|                                             |   |   |   |        |        |
|---------------------------------------------|---|---|---|--------|--------|
| Net book value at the beginning of the year | - | - | - | 11,914 | 11,914 |
| Net book value at the end of the year       | - | - | - | 8,935  | 8,935  |

#### 14.4 Impairment

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

***Last year: 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.***

| This year | Last year |
|-----------|-----------|
|           |           |
|           |           |
|           |           |
| -         | -         |

#### 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.***

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

\* 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 = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**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<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| 96.0           | -              |
|                | -              |
| 96.0           | -              |

*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<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |
| 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<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable                                              | -                                   | -              | -                                            | -              |
| Bank loans and overdrafts                                                | -                                   | -              | -                                            | -              |
| Trade creditors                                                          | -                                   | 1,617          | -                                            | -              |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -                                            | -              |
| Accruals and deferred income                                             | 2,290                               | -              | -                                            | -              |
| Taxation and social security                                             | -                                   | 74             | -                                            | -              |
| Other creditors                                                          | -                                   | -              | -                                            | -              |
| <b>Total</b>                                                             | <b>2,290</b>                        | <b>1,543</b>   | <b>-</b>                                     | <b>-</b>       |

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

| This year | Last year |
|-----------|-----------|
|           |           |

**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<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

## Section C

## Notes to the accounts

(cont)

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Movements in recognised provisions and funding commitment during the period**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts charged against the provision in the current period  
 Unused amounts reversed during the period  
 Balance at the end of the reporting period

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

**21.2 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

| This year | Last year |
|-----------|-----------|
|           |           |
|           |           |
|           |           |

**21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

| This year | Last year |
|-----------|-----------|
|           |           |

**21.4** Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

|  |  |
|--|--|
|  |  |
|--|--|

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

| <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|------------------------|------------------------|
| -                      | -                      |
| -                      | -                      |
| 36,796                 | 33,586                 |
| -                      | -                      |
| 36,796                 | 33,586                 |

**Note 25 Fair value of assets and liabilities**

**25.1** Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

| This year                                | Last year                                |
|------------------------------------------|------------------------------------------|
| The Charity has no financial instruments | The Charity has no financial instruments |

**25.2** Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

|      |      |
|------|------|
| None | None |
|------|------|

## Section C

## Notes to the accounts

(cont)

## 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 - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names   | Type PE, EE<br>R or UR * | Purpose and Restrictions | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|--------------|--------------------------|--------------------------|---------------------------------------------|-------------|------------------|----------------|--------------------------|---------------------------------------------|
| Unrestricted | UR                       |                          | 37,906                                      | 21,694      | -                | -              | -                        | 39,612                                      |
| Restricted   | R                        | Foodlocker               | 6,051                                       | 5,000       | -                | -              | -                        | 3,925                                       |
|              |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|              |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|              |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|              |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|              |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|              |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|              |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|              |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|              |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
| Other funds  | N/a                      | N/a                      | -                                           | -           | -                | -              | -                        | -                                           |
| Total Funds  |                          |                          | 43,957                                      | 26,694      | -                | -              | -                        | 43,537                                      |

## 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<br>R or UR * | Purpose and Restrictions | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|--------------------|--------------------------|--------------------------|---------------------------------------------|-------------|------------------|----------------|--------------------------|---------------------------------------------|
| Unrestricted Funds | UR                       |                          | 24,479                                      | 36,082      | 22,656           | -              | -                        | 37,905                                      |
| Restricted Funds   | R                        |                          | 11,213                                      | 715         | 5,877            | -              | -                        | 6,051                                       |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
| Other funds        | N/a                      | N/a                      | -                                           | -           | -                | -              | -                        | -                                           |
| Total Funds        |                          |                          | 35,692                                      | 36,797      | 28,533           | -              | -                        | 43,956                                      |

### Charity funds (cont)

## This year

|                                           | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|-------------------------------------------|------------------------------------------------------------------------------------------------|--------|
| Between unrestricted and restricted funds | Not Applicable                                                                                 |        |
| Between endowment and restricted funds    |                                                                                                |        |
| Between endowment and unrestricted funds  |                                                                                                |        |
|                                           |                                                                                                |        |

Last year

|                                           | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|-------------------------------------------|------------------------------------------------------------------------------------------------|--------|
| Between unrestricted and restricted funds |                                                                                                |        |
| Between endowment and restricted funds    |                                                                                                |        |
| Between endowment and unrestricted funds  |                                                                                                |        |
|                                           |                                                                                                |        |

## This year

**This year**

[illegible]

**Last year**

[illegible]

**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**

**This year**

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)

TRUE

*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 |                      |                                                 |       |       |
|-----------------|------------------------------------------------|-------------------------------|----------------------|-------------------------------------------------|-------|-------|
|                 |                                                | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
|                 |                                                | £                             | £                    | £                                               | £     | £     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |

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

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

**Last year**

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)

TRUE

*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 |                      |                                                 |       |       |
|-----------------|------------------------------------------------|-------------------------------|----------------------|-------------------------------------------------|-------|-------|
|                 |                                                | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
|                 |                                                | £                             | £                    |                                                 | £     | £     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |

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

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

**28.2 Trustees' expenses**

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# Accounts

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# ANNUAL REPORT

YEAR ENDING 31<sup>ST</sup> MARCH 2022

*The trustees of Bethlehem Church Life Centre present their report and the financial statements for the year ending 31st March 2022. This report has been prepared with due regard to guidance published by the Charities Commission on public benefit.*

Bethlehem Church Life Centre  
Cefn Road  
Cefn Cribbwr  
Bridgend  
CF32 0AA  
Tel: 01656 745655  
Website: [www.mybclc.org](http://www.mybclc.org)

# TRUSTESS ANNUAL REPORT

## Reference and Administrative details

### REGISTERED CHARITY NUMBER

1139586

### PRINCIPAL ADDRESS

Bethlehem Church Life Centre  
Cefn Road  
Cefn Cribbwr  
Bridgend  
CF32 0AA  
Tel: 01656 745655  
Website: [www.mybclc.org](http://www.mybclc.org)

### TRUSTEES

Deb Udraufski  
Rhydian Lewis  
Rachel Steed

### INDEPENDENT EXAMINER

Gordon Down Accountants

### SOLICTORS

David and Snape  
Oldcastle Offices, South Street  
Bridgend, CF31 3ED

### BANKERS

HSBC, 13 Dunraven Place, Bridgend  
CF31 1JQ

# TRUSTESS ANNUAL REPORT

## Structure, Governance and Management

### **Governing document**

BCLC was registered with the charity commission on 30<sup>th</sup> December 2010 and the Trust Deed that was made on 5<sup>th</sup> June 1943 for Bethlehem Pentecost Church remains as the governing document. The Guiding Principles document of BCLC underpins and supports this.

### **Recruitment and appointment of new trustees**

Trustees are members of the Church and typically meet four times a year and will also meet on other occasions if necessary. They bring with them a broad range of skills and abilities drawn from their various roles within the Church and also in their professional lives to ensure the effective running of the charity. They are appointed through the Church and its usual protocol for appointing the position, it is for an indefinite period but is subject to review.

### **Risk Management**

The centre has largely been closed, so risk management has focused on Covid measures for the limited operations that have occurred, alongside ensuring the fabric of the building remains safe.

### **Organisational Structure**

BCLC Church currently has no paid staff. Eldership, leadership and trustee positions, as well as that of treasurer, are all undertaken voluntarily.

### **Future Plans**

To continue to meet weekly as a church on Sunday mornings, and to provide publicly accessible events reflecting the church calendar to serve our community (e.g. Christmas, Easter, etc.). To maintain mid-week local small group meetings in homes.

To maintain and, if needed, to develop our uniform swap shop and regular food box deliveries to help struggling families

To continue to maintain our building and completion of some refurbishment already begun

To continue with the current pause on taking new public bookings of the facilities at BCLC until such time as resources/staffing allow this.

## Independent Examiner's Report

### to the trustees of Bethlehem Church Life Centre (Charity Number 1139586)

I report on the circuit accounts for the year ended 31 March 2022.

#### **Respective Responsibilities of Trustees and Independent Examiner**

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of Independent Examiners' Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

30/01/2023

Name:

CARL WEST

Relevant professional qualification or Body:

ACA

Address:

144 WALTER ROAD  
SWANSEA  
SA1 5RW

|                                       |                   |    |                     |                   |
|---------------------------------------|-------------------|----|---------------------|-------------------|
| <b>Bethlehem Church Life Centre</b>   |                   |    | Charity No (if any) | 1139586           |
| <b>Annual accounts for the period</b> |                   |    |                     |                   |
| Period start date                     | <b>01/04/2021</b> | To | Period end date     | <b>31/03/2022</b> |

## 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              |
| <b>Incoming resources (Note 3)</b>                                        |                |                    |                         |                 |             |                  |
| <b>Income and endowments from:</b>                                        |                |                    |                         |                 |             |                  |
| Donations and legacies                                                    | S01            | 34,936             | 715                     | -               | 35,651      | 54,396           |
| Charitable activities                                                     | S02            | -                  | -                       | -               | -           | -                |
| Other trading activities                                                  | S03            | 1,146              | -                       | -               | 1,146       | 1,165            |
| Investments                                                               | S04            | -                  | -                       | -               | -           | 1                |
| Separate material item of income                                          | S05            | -                  | -                       | -               | -           | -                |
| Other                                                                     | S06            | -                  | -                       | -               | -           | -                |
| <b>Total</b>                                                              | S07            | 36,082             | 715                     | -               | 36,797      | 55,563           |
| <b>Resources expended (Note 6)</b>                                        |                |                    |                         |                 |             |                  |
| <b>Expenditure on:</b>                                                    |                |                    |                         |                 |             |                  |
| Raising funds                                                             | S08            | -                  | -                       | -               | -           | -                |
| Charitable activities                                                     | S09            | 22,656             | 5,877                   | -               | 28,533      | 49,575           |
| Separate material item of expense                                         | S10            | -                  | -                       | -               | -           | -                |
| Other                                                                     | S11            | -                  | -                       | -               | -           | -                |
| <b>Total</b>                                                              | S12            | 22,656             | 5,877                   | -               | 28,533      | 49,575           |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          |                |                    |                         |                 |             |                  |
| Net gains/(losses) on investments                                         | S13            | 13,427             | - 5,162                 | -               | 8,264       | 5,988            |
| <b>Net income/(expenditure)</b>                                           | S14            | -                  | -                       | -               | -           | -                |
| <b>Extraordinary items</b>                                                | S15            | 13,427             | - 5,162                 | -               | 8,264       | 5,988            |
| <b>Transfers between funds</b>                                            | S16            | -                  | -                       | -               | -           | -                |
| <b>Other recognised gains/(losses):</b>                                   | S17            | -                  | -                       | -               | -           | -                |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18            | -                  | -                       | -               | -           | -                |
| Other gains/(losses)                                                      | S19            | -                  | -                       | -               | -           | -                |
| <b>Net movement in funds</b>                                              | S20            | 13,427             | - 5,162                 | -               | 8,264       | 5,988            |
| <b>Reconciliation of funds:</b>                                           |                |                    |                         |                 |             |                  |
| Total funds brought forward                                               | S21            | 24,479             | 11,213                  | -               | 35,693      | 29,705           |
| <b>Total funds carried forward</b>                                        | S22            | 37,906             | 6,051                   | -               | 43,957      | 35,693           |

## Section B Balance sheet

|                                                             |             | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year             |  |
|-------------------------------------------------------------|-------------|----------------|--------------------|-------------------------|-----------------|-----------------|-----------------------------|--|
|                                                             |             |                | £                  | £                       | £               | £               | £                           |  |
|                                                             |             |                | F01                | F02                     | F03             | F04             | F05                         |  |
|                                                             |             |                |                    |                         |                 |                 |                             |  |
| <b>Fixed assets</b>                                         |             |                |                    |                         |                 |                 |                             |  |
| Intangible assets                                           | (Note 15)   | B01            | -                  | -                       | -               | -               | -                           |  |
| Tangible assets                                             | (Note 14)   | B02            | 11,914             | -                       | -               | 11,914          | 6,374                       |  |
| Heritage assets                                             | (Note 16)   | B03            | -                  | -                       | -               | -               | -                           |  |
| Investments                                                 | (Note 17)   | B04            | -                  | -                       | -               | -               | -                           |  |
| <b>Total fixed assets</b>                                   |             | B05            | 11,914             | -                       | -               | 11,914          | 6,374                       |  |
| <b>Current assets</b>                                       |             |                |                    |                         |                 |                 |                             |  |
| Stocks                                                      | (Note 18)   | B06            | -                  | -                       | -               | -               | -                           |  |
| Debtors                                                     | (Note 19)   | B07            | -                  | -                       | -               | -               | -                           |  |
| Investments                                                 | (Note 17.4) | B08            | -                  | -                       | -               | -               | -                           |  |
| Cash at bank and in hand                                    | (Note 24)   | B09            | 27,535             | 6,051                   | -               | 33,586          | 30,394                      |  |
| <b>Total current assets</b>                                 |             | B10            | 27,535             | 6,051                   | -               | 33,586          | 30,394                      |  |
| <b>Creditors: amounts falling due within one year</b>       |             | B11            | 1,543              | -                       | -               | 1,543           | 1,075                       |  |
| <b>Net current assets/(liabilities)</b>                     |             | B12            | 25,992             | 6,051                   | -               | 32,043          | 29,319                      |  |
| <b>Total assets less current liabilities</b>                |             | B13            | 37,906             | 6,051                   | -               | 43,957          | 35,693                      |  |
| <b>Creditors: amounts falling due after one year</b>        |             | B14            | -                  | -                       | -               | -               | -                           |  |
| <b>Provisions for liabilities</b>                           |             | B15            | -                  | -                       | -               | -               | -                           |  |
| <b>Total net assets or liabilities</b>                      |             | B16            | 37,906             | 6,051                   | -               | 43,957          | 35,693                      |  |
| <b>Funds of the Charity</b>                                 |             |                |                    |                         |                 |                 |                             |  |
| Endowment funds                                             | (Note 27)   | B17            | -                  |                         |                 | -               | -                           |  |
| Restricted income funds                                     | (Note 27)   | B18            |                    | -                       |                 | -               | -                           |  |
| Unrestricted funds                                          |             | B19            | 37,906             | 6,051                   | -               | 43,957          | 35,693                      |  |
| Revaluation reserve                                         |             | B20            |                    |                         |                 | -               | -                           |  |
| <b>Total funds</b>                                          |             | B21            | 37,906             | 6,051                   | -               | 43,957          | 35,693                      |  |
| Signed by one or two trustees on behalf of all the trustees |             |                | Signature          |                         | Print Name      |                 | Date of approval dd/mm/yyyy |  |
|                                                             |             |                |                    |                         |                 |                 | 04/10/2022                  |  |
|                                                             |             |                |                    |                         |                 |                 |                             |  |

## Note 1 Basis of preparation

## 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.\*

|   |
|---|
| ✓ |
|---|

\* -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:***

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

*The charity has sufficient net funds in reserves to cover 3 months of expenses. The role of pastor has been changed to a voluntary position for the short term.*

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

**Not Applicable**

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.

**Not Applicable**

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes\*

|   |
|---|
| ✓ |
|---|

No\*

|   |
|---|
| ✓ |
|---|

\* -Tick as appropriate

***Please disclose:***

***(i) the nature of the change in accounting policy;***

|  |
|--|
|  |
|--|

|                                                                                                                                                                                                                               |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <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="" 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 checked="" 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> |  |

|                                                                                                                           |  |
|---------------------------------------------------------------------------------------------------------------------------|--|
| <b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b> |  |
|---------------------------------------------------------------------------------------------------------------------------|--|

## 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.*

|                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                          |
|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Recognition of income</b>                             | <p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <div>Yes</div> <div><input checked="" type="checkbox"/></div> <div>No</div> <div><input checked="" type="checkbox"/></div> <div>N/a</div> <div><input checked="" type="checkbox"/></div> |
| <b>Offsetting</b>                                        | 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <div>Yes</div> <div><input checked="" type="checkbox"/></div> <div>No</div> <div><input checked="" type="checkbox"/></div> <div>N/a</div> <div><input checked="" type="checkbox"/></div> |
| <b>Grants and donations</b>                              | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <div>Yes</div> <div><input checked="" type="checkbox"/></div> <div>No</div> <div><input checked="" type="checkbox"/></div> <div>N/a</div> <div><input checked="" type="checkbox"/></div> |
| <b>Legacies</b>                                          | <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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <div>Yes</div> <div><input checked="" type="checkbox"/></div> <div>No</div> <div><input checked="" type="checkbox"/></div> <div>N/a</div> <div><input checked="" type="checkbox"/></div> |
| <b>Government grants</b>                                 | The charity has received government grants in the reporting period                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <div>Yes</div> <div><input checked="" type="checkbox"/></div> <div>No</div> <div><input checked="" type="checkbox"/></div> <div>N/a</div> <div><input checked="" type="checkbox"/></div> |
| <b>Tax reclaims on donations and gifts</b>               | <p>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.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <div>Yes</div> <div><input checked="" type="checkbox"/></div> <div>No</div> <div><input checked="" type="checkbox"/></div> <div>N/a</div> <div><input checked="" type="checkbox"/></div> |
| <b>Contractual income and performance related grants</b> | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <div>Yes</div> <div><input checked="" type="checkbox"/></div> <div>No</div> <div><input checked="" type="checkbox"/></div> <div>N/a</div> <div><input checked="" type="checkbox"/></div> |
| <b>Donated goods</b>                                     | <p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p> <p>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.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p> | <div>Yes</div> <div><input checked="" type="checkbox"/></div> <div>No</div> <div><input checked="" type="checkbox"/></div> <div>N/a</div> <div><input checked="" type="checkbox"/></div> |
| <b>Donated services and facilities</b>                   | <p>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.</p> <p>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.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <div>Yes</div> <div><input checked="" type="checkbox"/></div> <div>No</div> <div><input checked="" type="checkbox"/></div> <div>N/a</div> <div><input checked="" type="checkbox"/></div> |
| <b>Support costs</b>                                     | The charity has incurred expenditure on support costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <div>Yes</div> <div><input checked="" type="checkbox"/></div> <div>No</div> <div><input checked="" type="checkbox"/></div> <div>N/a</div> <div><input checked="" type="checkbox"/></div> |
| <b>Volunteer help</b>                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <div>Yes</div> <div><input checked="" type="checkbox"/></div> <div>No</div> <div><input checked="" type="checkbox"/></div> <div>N/a</div> <div><input checked="" type="checkbox"/></div> |
| <b>Income from interest, royalties and dividends</b>     | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <div>Yes</div> <div><input checked="" type="checkbox"/></div> <div>No</div> <div><input checked="" type="checkbox"/></div> <div>N/a</div> <div><input checked="" type="checkbox"/></div> |

|                                             |                                                                                                                                                                                                                                                                                                                            |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Income from membership subscriptions</b> | <p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>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.</p> |
| <b>Settlement of insurance claims</b>       | 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.                                                                                                                                    |
| <b>Investment gains and losses</b>          | 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.                                                                                                                                      |

## 2.3 EXPENDITURE AND LIABILITIES

|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Liability recognition</b>                         | 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.                                                                                                                                                                                                                                                                        |
| <b>Governance and support costs</b>                  | <p>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.</p> <p>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.</p> |
| <b>Grants with performance conditions</b>            | 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.                                                                                                                                                                                                                                                       |
| <b>Grants payable without performance conditions</b> | 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.                                                                                                                                                                                                                                                                                                                  |
| <b>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Deferred income</b>                               | No material item of deferred income has been included in the accounts.                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Provisions for liabilities</b>                    | 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                                                                                                                                                                                                                                                                                                                     |
| <b>Basic financial instruments</b>                   | 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.                                                                                                                                                                                                                                                                                                                     |

## 2.4 ASSETS

|                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Tangible fixed assets for use by charity</b> | <p>These are capitalised if they can be used for more than one year, and cost at least</p> <p>They are valued at cost.</p> <p>The depreciation rates and methods used are disclosed in note 9.2.</p>                                                                                                                                                                                                                                               |
| <b>Intangible fixed assets</b>                  | <p>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</p> <p>They are valued at cost.</p>                                                                                                                                         |
| <b>Heritage assets</b>                          | <p>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.</p> <p>They are valued at cost.</p>                                                                                    |
| <b>Investments</b>                              | <p>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.</p> <p>Investments held for resale or pending their sale and cash and cash equivalents with a</p> |

**Stocks and work in progress**

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

|                                     |                                     |                                     |
|-------------------------------------|-------------------------------------|-------------------------------------|
| <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"/> |
| 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"/> |
| 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"/> |
| Yes                                 | No                                  | N/a                                 |

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

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.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

**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.

**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.

They are valued at fair value except where they qualify as basic financial instruments.

**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                                                        | 26,916             | 715                     | -               | 27,631        | 54,396        |
|                                   | Gift Aid                                                                   | 8,021              | -                       | -               | 8,021         | -             |
|                                   | Legacies                                                                   | -                  | -                       | -               | -             | -             |
|                                   | General grants provided by government/other charities                      | -                  | -                       | -               | -             | -             |
|                                   | Membership subscriptions and sponsorships which are in substance donations | -                  | -                       | -               | -             | -             |
|                                   | Donated goods, facilities and services                                     | -                  | -                       | -               | -             | -             |
|                                   | Other                                                                      | -                  | -                       | -               | -             | -             |
|                                   | <b>Total</b>                                                               | <b>34,936</b>      | <b>715</b>              | <b>-</b>        | <b>35,651</b> | <b>54,396</b> |
| Charitable activities:            |                                                                            |                    |                         |                 |               | -             |
|                                   |                                                                            | -                  | -                       | -               | -             | -             |
|                                   |                                                                            | -                  | -                       | -               | -             | -             |
|                                   | Other                                                                      | -                  | -                       | -               | -             | -             |
|                                   | <b>Total</b>                                                               | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>      | <b>-</b>      |
| Other trading activities:         | Facilities Hire, Gym, etc                                                  | 1,146              | -                       | -               | 1,146         | 1,165         |
|                                   | Coffee Shop                                                                | -                  | -                       | -               | -             | -             |
|                                   |                                                                            | -                  | -                       | -               | -             | -             |
|                                   | Other                                                                      | -                  | -                       | -               | -             | -             |
|                                   | <b>Total</b>                                                               | <b>1,146</b>       | <b>-</b>                | <b>-</b>        | <b>1,146</b>  | <b>1,165</b>  |
| Income from investments:          | Interest income                                                            | -                  | -                       | -               | -             | 1             |
|                                   | Dividend income                                                            | -                  | -                       | -               | -             | -             |
|                                   | Rental and leasing income                                                  | -                  | -                       | -               | -             | -             |
|                                   | Other                                                                      | -                  | -                       | -               | -             | -             |
|                                   | <b>Total</b>                                                               | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>      | <b>1</b>      |
| Separate material item of income: |                                                                            | -                  | -                       | -               | -             | -             |
|                                   |                                                                            | -                  | -                       | -               | -             | -             |
|                                   |                                                                            | -                  | -                       | -               | -             | -             |
|                                   | Other                                                                      | -                  | -                       | -               | -             | -             |
|                                   | <b>Total</b>                                                               | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>      | <b>-</b>      |
| 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                                                                      | -                  | -                       | -               | -             | -             |
|                                   | <b>Total</b>                                                               | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>      | <b>-</b>      |
| <b>TOTAL INCOME</b>               |                                                                            | <b>36,082</b>      | <b>715</b>              | <b>-</b>        | <b>36,797</b> | <b>55,563</b> |

## Other information:

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

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)

|           |                       |        |
|-----------|-----------------------|--------|
| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|

|        |                         |
|--------|-------------------------|
| Note 6 | Analysis of expenditure |
|--------|-------------------------|

|                                             |                                                                         | Unrestricted<br>funds | Restricted<br>income<br>funds | Endowment<br>funds | Total funds<br>£ | Prior year<br>£ |
|---------------------------------------------|-------------------------------------------------------------------------|-----------------------|-------------------------------|--------------------|------------------|-----------------|
|                                             | <b>Analysis</b>                                                         |                       |                               |                    |                  |                 |
| <b>Expenditure on raising funds:</b>        | Incurred seeking donations                                              | -                     | -                             | -                  | -                | -               |
|                                             | Incurred seeking legacies                                               | -                     | -                             | -                  | -                | -               |
|                                             | Incurred seeking grants                                                 | -                     | -                             | -                  | -                | -               |
|                                             | Operating membership schemes and social lotteries                       | -                     | -                             | -                  | -                | -               |
|                                             | Staging fundraising events                                              | -                     | -                             | -                  | -                | -               |
|                                             | Fudraising 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               | -                     | -                             | -                  | -                | -               |
|                                             |                                                                         | -                     | -                             | -                  | -                | -               |
|                                             | <b>Total expenditure on raising funds</b>                               | -                     | -                             | -                  | -                | -               |
| <b>Expenditure on charitable activities</b> | Church                                                                  | 17,691                | -                             | -                  | 17,691           | 30,382          |
|                                             | Community Projects                                                      | 4,964                 | 5,877                         | -                  | 10,842           | 17,633          |
|                                             | Missions & Child Sponsorship                                            | -                     | -                             | -                  | -                | 1,560           |
|                                             | Facilities Hire                                                         | -                     | -                             | -                  | -                | -               |
|                                             | <b>Total expenditure on charitable activities</b>                       | 22,656                | 5,877                         | -                  | 28,533           | 49,575          |
| <b>Separate material item of expense</b>    |                                                                         | -                     | -                             | -                  | -                | -               |
|                                             |                                                                         | -                     | -                             | -                  | -                | -               |
|                                             |                                                                         | -                     | -                             | -                  | -                | -               |
|                                             |                                                                         | -                     | -                             | -                  | -                | -               |
|                                             | <b>Total</b>                                                            | -                     | -                             | -                  | -                | -               |

Other

|                         |   |   |   |   |   |
|-------------------------|---|---|---|---|---|
|                         | - | - | - | - | - |
|                         | - | - | - | - | - |
|                         | - | - | - | - | - |
|                         | - | - | - | - | - |
|                         | - | - | - | - | - |
| Total other expenditure | - | - | - | - | - |

TOTAL EXPENDITURE

|        |       |   |        |        |
|--------|-------|---|--------|--------|
| 22,656 | 5,877 | - | 28,533 | 49,575 |
|--------|-------|---|--------|--------|

Other information:

Analysis of expenditure on charitable activities

| Activity or programme        | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Total prior year |
|------------------------------|--------------------------------|-----------------------------|---------------|-----------------|------------------|
|                              | £                              | £                           | £             | £               | £                |
| Church                       | 17,322                         |                             | 369           | 17,691          | 30,382           |
| Community Projects           | 10,615                         |                             | 226           | 10,842          | 17,633           |
| Missions & Child Sponsorship | 0                              |                             |               | 0               | 1,560            |
| Facilities Hire              | 0                              |                             |               | 0               | 0                |
| Other                        |                                |                             |               |                 | 0                |
| Total                        | 27,938                         | 0                           | 595           | 28,533          | 49,575           |

Prior year expenditure on charitable activities can be analysed as follows:

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

There are no material items to disclose.

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<br>£ | Last year<br>£ |
|----------------|----------------|
| 0              | 0              |
| 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<br>£ | Last year<br>£ |
|---------------------------------------------|----------------|----------------|
| Salaries and wages                          | -              | 14,131         |
| Social security costs                       | -              | 1,118          |
| Pension costs (defined contribution scheme) | -              | 137            |
| Other employee benefits                     | -              | -              |
| Total staff costs                           | -              | 15,386         |

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

Not Applicable

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   | 0                   |
| £70,000 to £79,999   | 0                   |
| £80,000 to £89,999   | 0                   |
| £90,000 to £99,999   | 0                   |
| £100,000 to £109,999 | 0                   |
|                      |                     |
|                      |                     |
|                      |                     |

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

Zero

11.2 Average head count in the year

The parts of the charity in which the employees work

|                       | This year<br>Number | Last year<br>Number |
|-----------------------|---------------------|---------------------|
| Fundraising           | -                   | -                   |
| Charitable Activities | -                   | 3                   |
| Governance            | -                   | -                   |
| Other                 | -                   | -                   |
| Total                 | -                   | 3                   |

**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                                                                                                               |  |
| Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and 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.                      |  |
| Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity |  |

*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 |  |
|                                                                                                                                                              |  |

**Note 14**                      **Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**14.1 Cost or valuation**

|                              | Freehold land<br>& buildings | Other land &<br>buildings | Plant,<br>machinery and<br>motor vehicles | Fixtures,<br>fittings and<br>equipment | Total  |
|------------------------------|------------------------------|---------------------------|-------------------------------------------|----------------------------------------|--------|
|                              | £                            | £                         | £                                         | £                                      | £      |
| At the beginning of the year | -                            | -                         | -                                         | 27,560                                 | 27,560 |
| Additions                    | -                            | -                         | -                                         | -                                      | -      |
| Revaluations                 | -                            | -                         | -                                         | -                                      | -      |
| Disposals                    | -                            | -                         | -                                         | -                                      | -      |
| Transfers *                  | -                            | -                         | -                                         | -                                      | -      |
| At end of the year           | -                            | -                         | -                                         | 27,560                                 | 27,560 |

**14.2 Depreciation and impairments**

|                |          |          |          |     |          |                                                 |
|----------------|----------|----------|----------|-----|----------|-------------------------------------------------|
| <b>**Basis</b> | SL or RB | SL or RB | SL or RB | RB  | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
| <b>** Rate</b> |          |          |          | 25% |          |                                                 |

|                          |   |   |   |        |        |
|--------------------------|---|---|---|--------|--------|
| At beginning of the year | - | - | - | 11,646 | 11,646 |
| Disposals                | - | - | - | -      | -      |
| Depreciation             | - | - | - | 4,000  | 4,000  |
| Impairment               | - | - | - | -      | -      |
| Transfers*               | - | - | - | -      | -      |
| At end of the year       | - | - | - | 15,646 | 15,646 |

**14.3 Net book value**

|                                             |   |   |   |        |        |
|---------------------------------------------|---|---|---|--------|--------|
| Net book value at the beginning of the year | - | - | - | 15,914 | 15,914 |
| Net book value at the end of the year       | - | - | - | 11,914 | 11,914 |

**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 =

**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 |
|-----------|-----------|
| £         | £         |
| 0         | 0         |
| 0         | 0         |
|           | 0         |
| 0         | 0         |

*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 |
|----------------|-----------|
| £              | £         |
| -              | -         |
| -              | -         |
| -              | -         |
| -              | -         |
| <b>Total</b> - | -         |

**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<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable                                              | -                                   | -              | -                                            | -              |
| Bank loans and overdrafts                                                | -                                   | -              | -                                            | -              |
| Trade creditors                                                          | 1,617                               | 120            | -                                            | -              |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -                                            | -              |
| Accruals and deferred income                                             | -                                   | 2,076          | -                                            | -              |
| Taxation and social security                                             | - 74                                | - 1,196        | -                                            | -              |
| Other creditors                                                          | -                                   | 75             | -                                            | -              |
| <b>Total</b>                                                             | <b>1,543</b>                        | <b>1,075</b>   | <b>-</b>                                     | <b>-</b>       |

**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<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

|                       |
|-----------------------|
|                       |
| <i>No uncertainty</i> |
|                       |

**21.2 Movements in recognised provisions and funding commitment during the period**

- Balance at the start of the reporting period
- Amounts added in current period
- Amounts charged against the provision in the current period
- Unused amounts reversed during the period
- Balance at the end of the reporting period

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| 2,076          | 2,151          |
| -              | 2,076          |
| - 2,076        | - 2,151        |
| -              | -              |
| -              | 2,076          |

- 21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

|     |
|-----|
| n/a |
|-----|

- 21.4** Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

|     |
|-----|
| n/a |
|-----|

**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**

| <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|------------------------|------------------------|
| -                      | -                      |
| -                      | -                      |
| 33,586                 | 19,020                 |
| -                      | -                      |
| 33,586                 | 19,020                 |

**Note 25 Fair value of assets and liabilities**

**25.1** Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

The Charity has no financial instruments.

**25.2** Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

None

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 £ |
|--------------------|-----------------------|--------------------------|---------------------------------|----------|---------------|-------------|--------------------|---------------------------------|
| Unrestricted Funds | UR                    |                          | 35,693                          | 36,082   | - 22,656      | -           | -                  | 49,119                          |
| Restricted Funds   | R                     | Foodlocker               | 11,213                          | 715      | - 5,877       |             |                    | 6,051                           |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
| Other funds        | N/a                   | N/a                      |                                 |          |               |             |                    | -                               |
| Total Funds        |                       |                          | 46,906                          | 36,797   | - 28,533      | -           | -                  | 55,170                          |

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 - 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 £ |
|--------------------|-----------------------|--------------------------|---------------------------------|----------|---------------|-------------|--------------------|---------------------------------|
| Unrestricted Funds | UR                    |                          | 29,705                          | 55,563   | - 49,575      | -           | -                  | 35,693                          |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
| Other funds        | N/a                   | N/a                      |                                 |          |               |             |                    | -                               |
| Total Funds        |                       |                          | 29,705                          | 55,563   | - 49,575      | -           | -                  | 35,693                          |

### Charity funds (cont)

|                                           | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|-------------------------------------------|------------------------------------------------------------------------------------------------|--------|
| Between unrestricted and restricted funds | Not Applicable                                                                                 |        |
| Between endowment and restricted funds    |                                                                                                |        |
| Between endowment and unrestricted funds  |                                                                                                |        |
|                                           |                                                                                                |        |

[illegible]

### 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)

|      |
|------|
| TRUE |
|------|

*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     |
|                 |                                                | £                             | £                    |                                                 | £     | £         |
|                 |                                                |                               |                      |                                                 |       |           |
|                 |                                                |                               |                      |                                                 |       |           |
|                 |                                                |                               |                      |                                                 |       |           |
|                 |                                                |                               |                      |                                                 |       |           |

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

|  |
|--|
|  |
|  |

*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)

|      |
|------|
| TRUE |
|------|

| Type of expenses reimbursed | This year | Last year |
|-----------------------------|-----------|-----------|
|                             | £         | £         |
| Travel                      | 0         | 0         |
| Subsistence                 |           |           |
| Accommodation               |           |           |
| Other (please specify):     |           |           |
|                             |           |           |
| <b>TOTAL</b>                | <b>0</b>  | <b>0</b>  |

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

|  |
|--|
|  |
|--|

#### 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)

TRUE

| 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 |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---------------------------------------------|
|                                      |                         |                                   | £      | £                     | £                                     | £                                           |
|                                      |                         |                                   |        |                       |                                       |                                             |
|                                      |                         |                                   |        |                       |                                       |                                             |
|                                      |                         |                                   |        |                       |                                       |                                             |
|                                      |                         |                                   |        |                       |                                       |                                             |

*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.*

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# Accounts

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# ANNUAL REPORT

YEAR ENDING 31<sup>ST</sup> MARCH 2021

*The trustees of Bethlehem Church Life Centre present their report and the financial statements for the year ending 31st March 2021. This report has been prepared with due regard to guidance published by the Charities Commission on public benefit.*

Bethlehem Church Life Centre  
Cefn Road  
Cefn Cribbwr  
Bridgend  
CF32 0AA  
Tel: 01656 745655  
Website: [www.mybclc.org](http://www.mybclc.org)

# TRUSTESS ANNUAL REPORT

## Reference and Administrative details

### REGISTERED CHARITY NUMBER

1139586

### PRINCIPAL ADDRESS

Bethlehem Church Life Centre  
Cefn Road  
Cefn Cribbwr  
Bridgend  
CF32 0AA  
Tel: 01656 745655  
Website: [www.mybclc.org](http://www.mybclc.org)

### TRUSTEES

#### **Resigned October 31<sup>st</sup> 2020**

Jane Williams  
Debbie Merridew  
Merlyn Ipinson-Fleming

#### **Appointed November 1<sup>st</sup> 2020**

Stephen John Greening  
Mark Heydon  
Lynne Thomas  
Debra Udraufski  
Barbara Anita John

### INDEPENDENT EXAMINER

Ms Laura Dwyer

### SOLICTORS

David and Snape  
Oldcastle Offices, South Street  
Bridgend, CF31 3ED

### BANKERS

HSBC, 13 Dunraven Place, Bridgend  
CF31 1JQ

## Structure, Governance and Management

### **Governing document**

BCLC was registered with the charity commission on 30<sup>th</sup> December 2010 and the Trust Deed that was made on 5<sup>th</sup> June 1943 for Bethlehem Pentecost Church remains as the governing document. The Guiding Principles document of BCLC underpins and supports this.

### **Recruitment and appointment of new trustees**

Trustees are members of the Church and typically meet four times a year and will also meet on other occasions if necessary. They bring with them a broad range of skills and abilities drawn from their various roles within the Church and also in their professional lives to ensure the effective running of the charity. They are appointed through the Church and its usual protocol for appointing the position, it is for an indefinite period but is subject to review.

Within this financial period, 3 trustees have resigned and 5 new trustees were appointed by the church members.

### **Risk Management**

The centre has largely been closed, so risk management has focused on Covid measures for the limited operations that have occurred, alongside ensuring the fabric of the building remains safe.

### **Organisational Structure**

Due to Covid, the income for the centre was forecast to be very low and therefore, sadly, all staff were made redundant in Autumn 2020.

### **Update to members**

Despite a very challenging two years for the church and charity, our finances are in good health, we have undertaken significant spending on the building and have increased hugely the work we have done to serve the community throughout the C19 pandemic.

The following is a summary of the main areas of work undertaken by the trustees this year:

- Constitution – working on updating our legal status & improving compliance
- Finance – changing bank signatories, monitoring revenue & expenditure, discussing

# TRUSTESS ANNUAL REPORT

the modernisation of the financial governance structure

- Building repairs – including the following:

- o Gas refurbishment - replacement of the gas intake pipe & main hall heater pipes

- o Electrical repairs - including replacement of the main intake breaker switch outside, the replacement of the circuit breaker box upstairs and moving a socket in the kitchen

- o Roof repairs - including replacement of the cowl shrouds and tightening of the ridge panels

- Centre use – agreeing and monitoring use of the building during C19 restrictions

- Affiliation – considering (along with the church leadership) the options for affiliating BCLC Church to some form of spiritual ‘covering’

## **Future Plans**

To continue to meet fortnightly as a church on Sunday mornings within the prevailing C19 guidelines, and to provide publicly accessible events reflecting the church calendar to serve our community (e.g. Christmas, Easter, etc.)

To maintain mid-week local small group meetings in homes, inline with the C19 guidelines in place at any given time

To maintain and, if needed, to develop our uniform swap shop and regular food box deliveries to help struggling families

To continue to maintain our building and completion of some refurbishment already begun

To continue with the current pause on taking new public bookings of the facilities at BCLC until such time as resources/staffing allow this.

# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

**Report to the trustees/  
members of**

Charity Name  
Bethlehem Church Life Centre

**On accounts for the year  
ended**

31<sup>st</sup> March 2021

**Charity no  
(if any)**

1139586

**Set out on pages**

(remember to include the page numbers of additional sheets)

**Responsibilities and  
basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2021.

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**



**Date:**

11/12/2021

**Name:**

Laura Michelle Dwyer

**Relevant professional  
qualification(s) or body  
(if any):**

CIMA

|                 |                                                           |
|-----------------|-----------------------------------------------------------|
| <b>Address:</b> | 20 Heol Stradling, Parc Derwen, Coity, Bridgend, CF35 6AN |
|                 |                                                           |
|                 |                                                           |

| Section B | Disclosure |
|-----------|------------|
|-----------|------------|

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

|  |
|--|
|  |
|--|

|                                       |                   |    |                     |                   |
|---------------------------------------|-------------------|----|---------------------|-------------------|
| <b>Bethlehem Church Life Centre</b>   |                   |    | Charity No (if any) | 1139586           |
| <b>Annual accounts for the period</b> |                   |    |                     |                   |
| Period start date                     | <b>01/04/2020</b> | To | Period end date     | <b>31/03/2021</b> |

## 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              |
| <b>Incoming resources (Note 3)</b>                                        |                |                    |                         |                 |             |                  |
| <b>Income and endowments from:</b>                                        |                |                    |                         |                 |             |                  |
| Donations and legacies                                                    | S01            | 33,723             | 20,674                  | -               | 54,396      | 52,657           |
| Charitable activities                                                     | S02            | -                  | -                       | -               | -           | -                |
| Other trading activities                                                  | S03            | 1,165              | -                       | -               | 1,165       | 20,459           |
| Investments                                                               | S04            | 1                  | -                       | -               | 1           | 65               |
| Separate material item of income                                          | S05            | -                  | -                       | -               | -           | -                |
| Other                                                                     | S06            | -                  | -                       | -               | -           | -                |
| <b>Total</b>                                                              | S07            | 34,889             | 20,674                  | -               | 55,563      | 73,182           |
| <b>Resources expended (Note 6)</b>                                        |                |                    |                         |                 |             |                  |
| <b>Expenditure on:</b>                                                    |                |                    |                         |                 |             |                  |
| Raising funds                                                             | S08            | -                  | -                       | -               | -           | -                |
| Charitable activities                                                     | S09            | 40,114             | 9,461                   | -               | 49,575      | 70,419           |
| Separate material item of expense                                         | S10            | -                  | -                       | -               | -           | -                |
| Other                                                                     | S11            | -                  | -                       | -               | -           | -                |
| <b>Total</b>                                                              | S12            | 40,114             | 9,461                   | -               | 49,575      | 70,419           |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          |                |                    |                         |                 |             |                  |
| Net gains/(losses) on investments                                         | S13            | - 5,225            | 11,213                  | -               | 5,988       | 2,762            |
| <b>Net income/(expenditure)</b>                                           | S14            | -                  | -                       | -               | -           | -                |
| <b>Extraordinary items</b>                                                | S15            | - 5,225            | 11,213                  | -               | 5,988       | 2,762            |
| <b>Transfers between funds</b>                                            | S16            | -                  | -                       | -               | -           | -                |
| <b>Other recognised gains/(losses):</b>                                   | S17            | -                  | -                       | -               | -           | -                |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18            | -                  | -                       | -               | -           | -                |
| Other gains/(losses)                                                      | S19            | -                  | -                       | -               | -           | -                |
| <b>Net movement in funds</b>                                              | S20            | - 5,225            | 11,213                  | -               | 5,988       | 2,762            |
| <b>Reconciliation of funds:</b>                                           |                |                    |                         |                 |             |                  |
| Total funds brought forward                                               | S21            | 29,705             | -                       | -               | 29,705      | 26,942           |
| <b>Total funds carried forward</b>                                        | S22            | 24,479             | 11,213                  | -               | 35,693      | 29,705           |

## Section B Balance sheet

|                                                       |             | Guidance Notes | Unrestricted funds<br>£<br>F01 | Restricted income funds<br>£<br>F02 | Endowment funds<br>£<br>F03 | Total this year<br>£<br>F04 | Total last year<br>£<br>F05 |
|-------------------------------------------------------|-------------|----------------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Fixed assets</b>                                   |             |                |                                |                                     |                             |                             |                             |
| Intangible assets                                     | (Note 15)   | B01            | -                              | -                                   | -                           | -                           | -                           |
| Tangible assets                                       | (Note 14)   | B02            | 6,374                          | -                                   | -                           | 6,374                       | 8,499                       |
| Heritage assets                                       | (Note 16)   | B03            | -                              | -                                   | -                           | -                           | -                           |
| Investments                                           | (Note 17)   | B04            | -                              | -                                   | -                           | -                           | -                           |
| <b>Total fixed assets</b>                             |             | B05            | 6,374                          | -                                   | -                           | 6,374                       | 8,499                       |
| <b>Current assets</b>                                 |             |                |                                |                                     |                             |                             |                             |
| Stocks                                                | (Note 18)   | B06            | -                              | -                                   | -                           | -                           | -                           |
| Debtors                                               | (Note 19)   | B07            | -                              | -                                   | -                           | -                           | 8,261                       |
| Investments                                           | (Note 17.4) | B08            | -                              | -                                   | -                           | -                           | -                           |
| Cash at bank and in hand                              | (Note 24)   | B09            | 18,243                         | 12,152                              | -                           | 30,394                      | 19,020                      |
| <b>Total current assets</b>                           |             | B10            | 18,243                         | 12,152                              | -                           | 30,394                      | 27,282                      |
| <b>Creditors: amounts falling due within one year</b> | (Note 20)   | B11            | 1,075                          | 939                                 | -                           | 2,014                       | 6,076                       |
| <b>Net current assets/(liabilities)</b>               |             | B12            | 17,167                         | 11,213                              | -                           | 28,380                      | 21,206                      |
| <b>Total assets less current liabilities</b>          |             | B13            | 23,541                         | 11,213                              | -                           | 34,754                      | 29,705                      |
| <b>Creditors: amounts falling due after one year</b>  | (Note 20)   | B14            | -                              | -                                   | -                           | -                           | -                           |
| <b>Provisions for liabilities</b>                     |             | B15            | -                              | -                                   | -                           | -                           | -                           |
| <b>Total net assets or liabilities</b>                |             | B16            | 23,541                         | 11,213                              | -                           | 34,754                      | 29,705                      |
| <b>Funds of the Charity</b>                           |             |                |                                |                                     |                             |                             |                             |
| Endowment funds                                       | (Note 27)   | B17            | -                              |                                     |                             | -                           | -                           |
| Restricted income funds                               | (Note 27)   | B18            |                                | -                                   |                             | -                           | -                           |
| Unrestricted funds                                    |             | B19            | 24,479                         | 11,213                              | -                           | 35,693                      | 29,705                      |
| Revaluation reserve                                   |             | B20            |                                |                                     |                             | -                           | -                           |
| <b>Total funds</b>                                    |             | B21            | 24,479                         | 11,213                              | -                           | 35,693                      | 29,705                      |

Signed by one or two trustees on behalf of all the trustees

| Signature       | Print Name      | Date of approval<br>dd/mm/yyyy |
|-----------------|-----------------|--------------------------------|
| Debra Udraufski | Debra Udraufski | 24/01/2022                     |
|                 |                 |                                |

## Note 1 Basis of preparation

## 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.\*

|   |
|---|
| ✓ |
|---|

\* -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:***

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

*The charity has sufficient net funds in reserves to cover 3 months of expenses. The role of pastor has been changed to a voluntary position for the short term.*

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

**Not Applicable**

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.

**Not Applicable**

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes\*

|   |
|---|
| ✓ |
|---|

No\*

|   |
|---|
| ✓ |
|---|

\* -Tick as appropriate

***Please disclose:***

***(i) the nature of the change in accounting policy;***

|  |
|--|
|  |
|--|

|                                                                                                                                                                                                                               |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <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="" 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 checked="" 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> |  |

|                                                                                                                           |  |
|---------------------------------------------------------------------------------------------------------------------------|--|
| <b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b> |  |
|---------------------------------------------------------------------------------------------------------------------------|--|

## 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.*

|                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Recognition of income</b>                             | <p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Offsetting</b>                                        | 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Grants and donations</b>                              | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Legacies</b>                                          | <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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Government grants</b>                                 | The charity has received government grants in the reporting period                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Tax reclaims on donations and gifts</b>               | <p>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.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Contractual income and performance related grants</b> | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Donated goods</b>                                     | <p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p> <p>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.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p> |
| <b>Donated services and facilities</b>                   | <p>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.</p> <p>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.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Support costs</b>                                     | The charity has incurred expenditure on support costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Volunteer help</b>                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Income from interest, royalties and dividends</b>     | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

| 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"/> |

| 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"/> |

| 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"/> |

| 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"/> |

| 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"/> |

| 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"/> |

| 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"/> |

| 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"/> |

| 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"/> |

|                                             |                                                                                                                                                                                                                                                                                                                            |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Income from membership subscriptions</b> | <p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>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.</p> |
| <b>Settlement of insurance claims</b>       | 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.                                                                                                                                    |
| <b>Investment gains and losses</b>          | 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.                                                                                                                                      |

## 2.3 EXPENDITURE AND LIABILITIES

|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Liability recognition</b>                         | 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.                                                                                                                                                                                                                                                                 |
| <b>Governance and support costs</b>                  | 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.<br><br>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. |
| <b>Grants with performance conditions</b>            | 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.                                                                                                                                                                                                                                                |
| <b>Grants payable without performance conditions</b> | 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.                                                                                                                                                                                                                                                                                                           |
| <b>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Deferred income</b>                               | No material item of deferred income has been included in the accounts.                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Provisions for liabilities</b>                    | 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                                                                                                                                                                                                                                                                                                              |
| <b>Basic financial instruments</b>                   | 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.                                                                                                                                                                                                                                                                                                              |

## 2.4 ASSETS

|                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Tangible fixed assets for use by charity</b> | <p>These are capitalised if they can be used for more than one year, and cost at least</p> <p>They are valued at cost.</p> <p>The depreciation rates and methods used are disclosed in note 9.2.</p>                                                                                                                                                                                                                                               |
| <b>Intangible fixed assets</b>                  | <p>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</p> <p>They are valued at cost.</p>                                                                                                                                         |
| <b>Heritage assets</b>                          | <p>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.</p> <p>They are valued at cost.</p>                                                                                    |
| <b>Investments</b>                              | <p>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.</p> <p>Investments held for resale or pending their sale and cash and cash equivalents with a</p> |

**Stocks and work in progress**

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

|                                     |                                     |                                     |
|-------------------------------------|-------------------------------------|-------------------------------------|
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes                                 | No                                  | N/a                                 |

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

|                                     |                                     |                                     |
|-------------------------------------|-------------------------------------|-------------------------------------|
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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.

|                                     |                                     |                                     |
|-------------------------------------|-------------------------------------|-------------------------------------|
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes                                 | No                                  | N/a                                 |

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

|                                     |                                     |                                     |
|-------------------------------------|-------------------------------------|-------------------------------------|
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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.

|                                     |                                     |                                     |
|-------------------------------------|-------------------------------------|-------------------------------------|
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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.

|                                     |                                     |                                     |
|-------------------------------------|-------------------------------------|-------------------------------------|
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes                                 | No                                  | N/a                                 |

They are valued at fair value except where they qualify as basic financial instruments.

|                                     |                                     |                                     |
|-------------------------------------|-------------------------------------|-------------------------------------|
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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                                                        | 33,723             | 20,674                  | -               | 54,396        | 40,336        |
|                                   | Gift Aid                                                                   | -                  | -                       | -               | -             | 12,322        |
|                                   | Legacies                                                                   | -                  | -                       | -               | -             | -             |
|                                   | General grants provided by government/other charities                      | -                  | -                       | -               | -             | -             |
|                                   | Membership subscriptions and sponsorships which are in substance donations | -                  | -                       | -               | -             | -             |
|                                   | Donated goods, facilities and services                                     | -                  | -                       | -               | -             | -             |
|                                   | Other                                                                      | -                  | -                       | -               | -             | -             |
|                                   | <b>Total</b>                                                               | <b>33,723</b>      | <b>20,674</b>           | <b>-</b>        | <b>54,396</b> | <b>52,657</b> |
| Charitable activities:            |                                                                            |                    |                         |                 |               | -             |
|                                   |                                                                            | -                  | -                       | -               | -             | -             |
|                                   |                                                                            | -                  | -                       | -               | -             | -             |
|                                   | Other                                                                      | -                  | -                       | -               | -             | -             |
|                                   | <b>Total</b>                                                               | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>      | <b>-</b>      |
| Other trading activities:         | Facilities Hire, Gym, etc                                                  | 1,165              | -                       | -               | 1,165         | 20,264        |
|                                   | Coffee Shop                                                                | -                  | -                       | -               | -             | 195           |
|                                   |                                                                            | -                  | -                       | -               | -             | -             |
|                                   | Other                                                                      | -                  | -                       | -               | -             | -             |
|                                   | <b>Total</b>                                                               | <b>1,165</b>       | <b>-</b>                | <b>-</b>        | <b>1,165</b>  | <b>20,459</b> |
| Income from investments:          | Interest income                                                            | 1                  | -                       | -               | 1             | 65            |
|                                   | Dividend income                                                            | -                  | -                       | -               | -             | -             |
|                                   | Rental and leasing income                                                  | -                  | -                       | -               | -             | -             |
|                                   | Other                                                                      | -                  | -                       | -               | -             | -             |
|                                   | <b>Total</b>                                                               | <b>1</b>           | <b>-</b>                | <b>-</b>        | <b>1</b>      | <b>65</b>     |
| Separate material item of income: |                                                                            | -                  | -                       | -               | -             | -             |
|                                   |                                                                            | -                  | -                       | -               | -             | -             |
|                                   |                                                                            | -                  | -                       | -               | -             | -             |
|                                   | Other                                                                      | -                  | -                       | -               | -             | -             |
|                                   | <b>Total</b>                                                               | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>      | <b>-</b>      |
| 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                                                                      | -                  | -                       | -               | -             | -             |
|                                   | <b>Total</b>                                                               | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>      | <b>-</b>      |
| <b>TOTAL INCOME</b>               |                                                                            | <b>34,889</b>      | <b>20,674</b>           | <b>-</b>        | <b>55,563</b> | <b>73,182</b> |

## Other information:

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

£20,674 donations and grants for the Foodlocker which provides emergency food parcels.

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)

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

**Note 6**                      **Analysis of expenditure**

|                                             |                                                                         | Unrestricted<br>funds | Restricted<br>income<br>funds | Endowment<br>funds | Total funds<br>£ | Prior year<br>£ |
|---------------------------------------------|-------------------------------------------------------------------------|-----------------------|-------------------------------|--------------------|------------------|-----------------|
|                                             | <b>Analysis</b>                                                         |                       |                               |                    |                  |                 |
| <b>Expenditure on raising funds:</b>        | 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               | -                     | -                             | -                  | -                | -               |
|                                             |                                                                         | -                     | -                             | -                  | -                | -               |
|                                             | <b>Total expenditure on raising funds</b>                               | -                     | -                             | -                  | -                | -               |
| <b>Expenditure on charitable activities</b> | Church                                                                  | 30,382                | -                             | -                  | 30,382           | 65,294          |
|                                             | Community Projects                                                      | 8,172                 | 9,461                         | -                  | 17,633           | 1,774           |
|                                             | Missions & Child Sponsorship                                            | 1,560                 | -                             | -                  | 1,560            | 2,920           |
|                                             | Facilities Hire                                                         | -                     | -                             | -                  | -                | 431             |
|                                             | <b>Total expenditure on charitable activities</b>                       | 40,114                | 9,461                         | -                  | 49,575           | 70,419          |
| <b>Separate material item of expense</b>    |                                                                         | -                     | -                             | -                  | -                | -               |
|                                             |                                                                         | -                     | -                             | -                  | -                | -               |
|                                             |                                                                         | -                     | -                             | -                  | -                | -               |
|                                             |                                                                         | -                     | -                             | -                  | -                | -               |
|                                             | <b>Total</b>                                                            | -                     | -                             | -                  | -                | -               |

Other

|                         |   |   |   |   |   |
|-------------------------|---|---|---|---|---|
|                         | - | - | - | - | - |
|                         | - | - | - | - | - |
|                         | - | - | - | - | - |
|                         | - | - | - | - | - |
|                         | - | - | - | - | - |
| Total other expenditure | - | - | - | - | - |

TOTAL EXPENDITURE

|        |       |   |        |        |
|--------|-------|---|--------|--------|
| 40,114 | 9,461 | - | 49,575 | 70,419 |
|--------|-------|---|--------|--------|

Other information:  
Analysis of expenditure on charitable activities

| Activity or programme        | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Total prior year |
|------------------------------|--------------------------------|-----------------------------|---------------|-----------------|------------------|
|                              | £                              | £                           | £             | £               | £                |
| Church                       | 29,938                         |                             | 444           | 30,382          | 65,294           |
| Community Projects           | 17,376                         |                             | 258           | 17,633          | 1,774            |
| Missions & Child Sponsorship | 1,560                          |                             |               | 1,560           | 2,920            |
| Facilities Hire              | 0                              |                             |               | 0               | 431              |
| Other                        |                                |                             |               |                 | 0                |
| Total                        | 48,874                         | 0                           | 701           | 49,575          | 70,419           |

Prior year expenditure on charitable activities can be analysed as follows:

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

There are no material items to disclose.

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<br>£ | Last year<br>£ |
|----------------|----------------|
| 0              | 0              |
| 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<br>£ | Last year<br>£ |
|---------------------------------------------|----------------|----------------|
| Salaries and wages                          | 14,131         | 32,275         |
| Social security costs                       | 1,118          | 1,979          |
| Pension costs (defined contribution scheme) | 137            | 861            |
| Other employee benefits                     | -              | -              |
| Total staff costs                           | 15,386         | 35,115         |

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

Not Applicable

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   | 0                   |
| £70,000 to £79,999   | 0                   |
| £80,000 to £89,999   | 0                   |
| £90,000 to £99,999   | 0                   |
| £100,000 to £109,999 | 0                   |
|                      |                     |
|                      |                     |
|                      |                     |

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

Zero

11.2 Average head count in the year

The parts of the charity in which the employees work

|                       | This year<br>Number | Last year<br>Number |
|-----------------------|---------------------|---------------------|
| Fundraising           | -                   | -                   |
| Charitable Activities | 3                   | 5                   |
| Governance            | -                   | -                   |
| Other                 | -                   | -                   |
| Total                 | 3                   | 5                   |

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                                                       | £1,669.64                |
| The nature of the payment (cash, asset etc.)                                  | Cash                     |
| The extent of redundancy funding at the balance sheet date                    |                          |
| Please state the accounting policy for any redundancy or termination payments | Statutory Redundancy Pay |

**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                                                                                                               | £137                                           |
| Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds. | NEST Workplace scheme started in February 2017 |

**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.

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

**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

**Note 14 Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**14.1 Cost or valuation**

|                              | Freehold land<br>& buildings | Other land &<br>buildings | Plant,<br>machinery and<br>motor vehicles | Fixtures,<br>fittings and<br>equipment | Total  |
|------------------------------|------------------------------|---------------------------|-------------------------------------------|----------------------------------------|--------|
|                              | £                            | £                         | £                                         | £                                      | £      |
| At the beginning of the year | -                            | -                         | -                                         | 18,020                                 | 18,020 |
| Additions                    | -                            | -                         | -                                         | -                                      | -      |
| Revaluations                 | -                            | -                         | -                                         | -                                      | -      |
| Disposals                    | -                            | -                         | -                                         | -                                      | -      |
| Transfers *                  | -                            | -                         | -                                         | -                                      | -      |
| At end of the year           | -                            | -                         | -                                         | 18,020                                 | 18,020 |

**14.2 Depreciation and impairments**

|                |          |          |          |     |          |                                                 |
|----------------|----------|----------|----------|-----|----------|-------------------------------------------------|
| <b>**Basis</b> | SL or RB | SL or RB | SL or RB | RB  | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
| <b>** Rate</b> |          |          |          | 25% |          |                                                 |

|                          |   |   |   |        |        |
|--------------------------|---|---|---|--------|--------|
| At beginning of the year | - | - | - | 9,521  | 9,521  |
| Disposals                | - | - | - | -      | -      |
| Depreciation             | - | - | - | 2,125  | 2,125  |
| Impairment               | - | - | - | -      | -      |
| Transfers*               | - | - | - | -      | -      |
| At end of the year       | - | - | - | 11,646 | 11,646 |

**14.3 Net book value**

|                                             |   |   |   |       |       |
|---------------------------------------------|---|---|---|-------|-------|
| Net book value at the beginning of the year | - | - | - | 8,499 | 8,499 |
| Net book value at the end of the year       | - | - | - | 6,374 | 6,374 |

**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 =

**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 |
|-----------|-----------|
| £         | £         |
| 0         | 7,539     |
| 0         | 0         |
|           | 0         |
| 0         | 7,539     |

*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 |
|----------------|-----------|
| £              | £         |
| -              | -         |
| -              | -         |
| -              | -         |
| -              | -         |
| <b>Total</b> - | -         |

**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<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable                                              | -                                   | -              | -                                            | -              |
| Bank loans and overdrafts                                                | -                                   | -              | -                                            | -              |
| Trade creditors                                                          | 120                                 | 4,655          | -                                            | -              |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -                                            | -              |
| Accruals and deferred income                                             | 2,076                               | 2,151          | -                                            | -              |
| Taxation and social security                                             | - 1,196                             | 42             | -                                            | -              |
| Other creditors                                                          | 75                                  | 72             | -                                            | -              |
| <b>Total</b>                                                             | <b>1,075</b>                        | <b>6,920</b>   | <b>-</b>                                     | <b>-</b>       |

**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<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

|                |
|----------------|
|                |
| No uncertainty |
|                |

**21.2 Movements in recognised provisions and funding commitment during the period**

- Balance at the start of the reporting period
- Amounts added in current period
- Amounts charged against the provision in the current period
- Unused amounts reversed during the period
- Balance at the end of the reporting period

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| 2,151          | 570            |
| 2,076          | 2,151          |
| - 2,151        | - 570          |
| -              | -              |
| 2,076          | 2,151          |

- 21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

|     |
|-----|
| n/a |
|-----|

- 21.4** Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

|     |
|-----|
| n/a |
|-----|

**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**

| <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|------------------------|------------------------|
| -                      | -                      |
| -                      | -                      |
| 30,394                 | 19,020                 |
| -                      | -                      |
| 30,394                 | 19,020                 |

**Note 25 Fair value of assets and liabilities**

**25.1** Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

The Charity has no financial instruments.

**25.2** Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

None

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 £ |
|--------------------|-----------------------|--------------------------|---------------------------------|----------|---------------|-------------|--------------------|---------------------------------|
| Unrestricted Funds | UR                    |                          | 29,705                          | 34,889   | - 40,114      | -           | -                  | 24,479                          |
| Restricted Funds   | R                     | Foodlocker               | -                               | 20,674   | - 9,461       |             |                    | 11,213                          |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
| Other funds        | N/a                   | N/a                      |                                 |          |               |             |                    | -                               |
| Total Funds        |                       |                          | 29,705                          | 55,563   | - 49,575      | -           | -                  | 35,693                          |

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 - 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 £ |
|--------------------|-----------------------|--------------------------|---------------------------------|----------|---------------|-------------|--------------------|---------------------------------|
| Unrestricted Funds | UR                    |                          | 26,942                          | 73,182   | - 70,419      | -           | -                  | 29,705                          |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
|                    |                       |                          |                                 |          |               |             |                    | -                               |
| Other funds        | N/a                   | N/a                      |                                 |          |               |             |                    | -                               |
| Total Funds        |                       |                          | 26,942                          | 73,182   | - 70,419      | -           | -                  | 29,705                          |

### Charity funds (cont)

|                                           | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|-------------------------------------------|------------------------------------------------------------------------------------------------|--------|
| Between unrestricted and restricted funds | Not Applicable                                                                                 |        |
| Between endowment and restricted funds    |                                                                                                |        |
| Between endowment and unrestricted funds  |                                                                                                |        |
|                                           |                                                                                                |        |

[illegible]

**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)

|             |
|-------------|
| <b>TRUE</b> |
|-------------|

*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     |
|                 |                                                | £                             | £                    |                                                 | £     | £         |
|                 |                                                |                               |                      |                                                 |       |           |
|                 |                                                |                               |                      |                                                 |       |           |
|                 |                                                |                               |                      |                                                 |       |           |
|                 |                                                |                               |                      |                                                 |       |           |

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

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*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)

|             |
|-------------|
| <b>TRUE</b> |
|-------------|

| Type of expenses reimbursed | This year | Last year |
|-----------------------------|-----------|-----------|
|                             | £         | £         |
| Travel                      | 0         | 0         |
| Subsistence                 |           |           |
| Accommodation               |           |           |
| Other (please specify):     |           |           |
|                             |           |           |
| <b>TOTAL</b>                | <b>0</b>  | <b>0</b>  |

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

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**28.3 Transaction(s) with related parties**