



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From 1 April 2024 To 31 March 2025

Charity name: Caersalem Baptist Church, St Mellons & Caersalem Chapel

Charity registration number: 1145492

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p><i>Caersalem Baptist Church</i> Under the constitution adopted by the members of the church, the principal object of the church is the advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Eastern Cardiff.</p> <p><i>Caersalem Baptist Chapel</i> The principal purpose of the Caersalem Baptist Chapel Trust is that of providing a place of public worship for Particular or Calvinistic Baptists in the parish of St Mellons, Cardiff.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>We meet regularly (twice on a Sunday and once during the week) to worship God. We also enjoy fellowship together and are committed to reaching out into our neighbouring communities of Old St Mellons, Llanrumney and St Mellons, and to the wider districts of Trowbridge, Pontprennau and the smaller villages to the North and East of the church.</p> <p>We also run a Sunday School, a carer &amp; toddler group, a club for teenagers, a meeting for junior school children, meetings specifically for women and for men, and various other meetings.</p> <p>In addition, the church buildings have been used for community activities such as an election polling station and for local primary school carol services.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.</p>

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><i>Worship services</i> As noted above, the church meets 3 times a week for collective worship, prayer and teaching which is open to the entire community. These meetings are held in the chapel but are also available on-line either through webcasting via YouTube for Sunday Services or through Zoom in the case of prayer meetings.</p> <p><i>Sunday school</i> The Sunday School typically has around 15 to 25 children between the ages of 3 and 11 attending each week during term time with a mix of songs, bible stories and activities for the children.</p> <p><i>First steps</i> First Steps, our carer &amp; toddler group meet weekly on a Wednesday morning at the chapel and typically 16 to 24 family groups will come each week for a mixture of conversation, bible stories and associated activities.</p> <p><i>Trailblazers</i> During the year under review, we restarted our Friday evening meeting for children of junior school age.</p> <p><i>Young people's fellowship</i> The young people's fellowship caters for children of secondary school age combining a mix of social activities with Christian teaching, including application of Christianity in the lives of the young people.</p> <p><i>Ladies &amp; men's meetings</i> The ladies meet weekly at the chapel on a Thursday morning and once a month on a Saturday for breakfast. The men meet in a variety of situations, including some breakfasts during the year and also other organised activities.</p> <p><i>Care home</i> A number of members will take a short service in a local care home on a Thursday once a month.</p> <p><i>Missionaries</i> The church continues to support a number of missionaries both in the UK and serving overseas. In particular, one of our members is working locally in areas of need and another is working in a hospital in Uganda.</p>

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity continues to show a strong financial position at the end of the year.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trustees believe that it is appropriate that the Charity seeks to build a level of free reserves (defined as the balance on the General Fund) to provide for unforeseen costs arising on the property and to allow an orderly wind down of activities in the event the Charity had to close.
Amount of reserves held	Para 1.22	The General Fund as at 31 March 2025 amounted to £37,331 (2024: £104,970).

## Structure, Governance and Management

Description of charity's trusts:		<p><i>Caersalem Baptist Church, St Mellons</i> Caersalem Baptist Church, St Mellons (the "Church") is a Charitable Trust, representing a group of Particular (Calvinistic) Baptist believers who meet at Caersalem Chapel, St Mellons, Cardiff. The members of the church have adopted a constitution setting out the key beliefs of the church and the requirements of membership.</p> <p>As at 31 March 2025, the Church comprised of 88 (2024: 92) members.</p> <p>The Church membership is composed of those who have been called and separated from the world by the Word and the Spirit of God and who through faith in the Lord Jesus Christ are savingly converted to Him, and have been baptised by immersion into the likeness of Christ's death and resurrection.</p> <p>A person may apply to the Elders to become a member of the Church and that application, if approved (after a meeting with at least two Elders), is then laid before the members at a Church meeting for their approval.</p> <p>In accordance with Biblical teachings, the members have identified individuals from within the membership to oversee both spiritual matters (Elders) and temporal matters (Deacons). These individuals are regarded as the Trustees of Caersalem Baptist Church, St Mellons and they are elected to office by the members of the Church in accordance with the Rules of the Church.</p>
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		<p><i>Caersalem Baptist Chapel</i></p> <p>The Trust of Caersalem Baptist Chapel is a Holding Trust which was established in 1884 to provide a place of public worship for Particular or Calvinistic Baptists in the parish of St Mellons, Monmouthshire (now the City and County of Cardiff), who had gathered to meet since 1794.</p> <p>Members of the Church Trust automatically become members of the Chapel Trust.</p> <p>The trust deed requires a minimum of 5 and maximum of 15 trustees to be appointed. The appointment of a trustee is dependent on securing a two-thirds majority of church members voting at a meeting called for such a purpose. A meeting to appoint a trustee will only occur either when the number of trustees falls below the minimum level of 5 or when the male members of the church believe it is appropriate to do so.</p> <p>Trustees are appointed until death, resignation, removal from office, incapacity or being beyond the seas.</p>
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deeds
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	See above

## Reference and Administrative details

Charity name	Caersalem Baptist Church, St Mellons & Caersalem Baptist Chapel
Other name the charity uses	St Mellons Baptist Church
Registered charity number	1145492
Charity's principal address	Caersalem Chapel Ty'r Winch Road Old St Mellons Cardiff CF3 5US

	Trustee name	Office (if any)	Dates acted if not for whole year
1	N Evans <sup>2</sup>		
2	J Johnston	Deacon	Resigned 2 October 2024
3	J McDonald <sup>2</sup>		
4	A Rees <sup>1,2</sup>	Elder	
5	M Rees <sup>2</sup>		
6	N Rowe <sup>1</sup>	Deacon	
7	A Smith <sup>2</sup>		Deceased 22 September 2024
8	G Thomas <sup>1,2</sup>	Deacon & Treasurer	
9	R Webster <sup>1</sup>	Assistant Minister & Elder	
10	D C Williams <sup>1,2</sup>	Elder & Church Secretary	
11	J Williams <sup>1</sup>	Deacon	

**Note**

<sup>1</sup> – Trustee of Caersalem Baptist Church, St Mellons

<sup>2</sup> – Trustee of Caersalem Baptist Chapel

## Declarations

**The trustees declare that they have approved the trustees' report above.**

**Signed on behalf of the charity's trustees**

**Signature(s)**



**Full name(s)**

David C Williams

**Position (eg  
Secretary, Chair, etc)**

Elder

**Date**

25 January 2026



Section A

Independent Examiner's Report

Report to the trustees

Caersalem Baptist Church, St Mellons & Caersalem Chapel

On accounts for the year  
ended

31 March 2025

Charity no  
(if any)

1145492

Set out on pages

1 to 17

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2025.

Responsibilities and  
basis of report

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 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.

Signed:

Date:

25 January 2026

Name:

Alwyn Faithfull

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

FCA

Address:

3 Telford Close

Rogerstone

Newport, NP10 0DL



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

<b>Caersalem Baptist Church, St Mellons &amp; Caersalem Chapel</b>		Charity No (if any)	1145492	
<b>Annual accounts for the period</b>				
Period start date	<b>01-Apr-24</b>	To	Period end date	<b>31-Mar-25</b>

## Section A Statement of financial activities

Recommended categories by activity	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
<b>Incoming resources (Note 3)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	122,798	5,355	-	128,153	133,125
Charitable activities	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investments	3,759	-	-	3,759	1,269
Separate material item of income	-	-	-	-	-
Other	25,416	-	-	25,416	31
<b>Total</b>	<b>151,973</b>	<b>5,355</b>	<b>-</b>	<b>157,328</b>	<b>134,425</b>
<b>Resources expended (Note 4)</b>					
<b>Expenditure on:</b>					
Raising funds	-	-	-	-	-
Charitable activities	124,370	6,194	7,655	138,219	115,775
Separate material item of expense	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>124,370</b>	<b>6,194</b>	<b>7,655</b>	<b>138,219</b>	<b>115,775</b>
<b>Net income/(expenditure) before investment</b>	<b>27,603</b>	<b>- 839</b>	<b>- 7,655</b>	<b>19,109</b>	<b>18,650</b>
Net gains/(losses) on investments	-	-	-	-	-
<b>Net income/(expenditure)</b>	<b>27,603</b>	<b>- 839</b>	<b>- 7,655</b>	<b>19,109</b>	<b>18,650</b>
<b>Extraordinary items</b>	-	-	-	-	-
<b>Transfers between funds</b>	-	-	-	-	-
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	<b>27,603</b>	<b>- 839</b>	<b>- 7,655</b>	<b>19,109</b>	<b>18,650</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	206,763	9,032	227,846	443,641	424,991
<b>Total funds carried forward</b>	<b>234,366</b>	<b>8,193</b>	<b>220,191</b>	<b>462,750</b>	<b>443,641</b>

Caersalem Baptist Church, St Mellons & Caersalem Chapel	Charity No	1145492
Annual accounts for the period	Period start date: 1 April 2024	To period end date: 31 March 2025
<b>Section B Balance sheet</b>		

			Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 7)		77,454	-	220,191	297,645	310,417
Heritage assets	(Note 16)		-	-	-	-	-
Investments	(Note 17)		-	-	-	-	-
<b>Total fixed assets</b>			77,454	-	220,191	297,645	310,417
<b>Current assets</b>							
Stocks	(Note 18)		-	-	-	-	-
Debtors	(Note 8)		28,658	-	-	28,658	3,735
Investments	(Note 9)		77,526	-	-	77,526	-
Cash at bank and in hand	(Note 10)		54,275	8,193	-	62,468	132,199
<b>Total current assets</b>			160,459	8,193	-	168,652	135,934
<b>Creditors: amounts falling due within one year</b>	(Note 11)		3,547	-	-	3,547	2,710
<b>Net current assets/(liabilities)</b>			156,912	8,193	-	165,105	133,224
<b>Total assets less current liabilities</b>			234,366	8,193	220,191	462,750	443,641
<b>Creditors: amounts falling due after one year</b>	(Note 20)		-	-	-	-	-
<b>Provisions for liabilities</b>			-	-	-	-	-
<b>Total net assets or liabilities</b>			234,366	8,193	220,191	462,750	443,641
<b>Funds of the Charity</b>							
Endowment funds (Note 13)					220,191	220,191	227,846
Restricted income funds (Note 13)				8,193		8,193	9,032
Unrestricted funds (Note 13)			234,366			234,366	206,763
Revaluation reserve						-	
Fair value reserve							
<b>Total funds</b>			234,366	8,193	220,191	462,750	443,641

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small

Signed by one trustee on behalf of all the trustees

Print Name	Date of approval
David C Williams	25-Jan-26





## Section C Notes to the accounts

### Note 1 Basis of preparation

***This section should be completed by all charities .***

#### 1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- with 

✓
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 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 Charities Act 2011.

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

#### 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 continues to have an appropriate level of available funds and the trustees are not aware, at the date of approval of these financial statements, of any circumstances that would cause the charity to cease operations in the foreseeable future (at least 12 months).
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Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable
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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
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## 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>	<p>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.</p>
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <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>
<b>Legacies</b>	<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>	<p>The charity has received government grants in the reporting period</p>
<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>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>
<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>

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

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

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

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

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

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

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

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

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

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

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

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

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

<b>Donated services and facilities</b>	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.	Yes	No	N/a
				✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
				✓
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		✓		
<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.	Yes	No	N/a
		✓		
<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
		✓		
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
				✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
				✓
<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.	Yes	No	N/a
		✓		
<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.	Yes	No	N/a
		✓		
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<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.	Yes	No	N/a
		✓		
<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.	Yes	No	N/a
				✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
				✓
<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.	Yes	No	N/a
				✓
<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.	Yes	No	N/a
				✓
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓		
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓		
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓		
<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	Yes	No	N/a
				✓

**Basic financial instruments**

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 7.

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
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Heritage assets**

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
✓		

**Stocks and work in progress**

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

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

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

Yes	No	N/a
		✓

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓		

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

Yes	No	N/a
✓		

**POLICIES ADOPTED**

None

## Note 3

## Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	104,607	4,673	-	109,280	112,631
	Gift Aid	18,191	682	-	18,873	20,494
	<b>Total</b>	122,798	5,355	-	128,153	133,125
Income from investments:	Interest income	3,759	-	-	3,759	1,269
	<b>Total</b>	3,759	-	-	3,759	1,269
Other:	Insurance income	24,636	-	-	24,636	-
	Other	780	-	-	780	31
	<b>Total</b>	25,416	-	-	25,416	31
<b>TOTAL INCOME</b>		151,973	5,355	-	157,328	134,425

## Other information:

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

See note 13 for a breakdown of prior year income by restricted and unrestricted balances. All restricted income arose from Donations and Legacies.

**Note 4 Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on charitable activities:</b>								
Ministry	17,200	-	-	17,200	14,505	-	-	14,505
Outreach & activities	37,825	6,154	-	43,979	36,796	11,235	-	48,031
Chapel maintenance	62,510	40	7,655	70,205	41,037	-	7,655	48,692
Other support costs	6,835	-	-	6,835	4,534	13	-	4,547
<b>Total expenditure on charitable activities</b>	124,370	6,194	7,655	138,219	96,872	11,248	7,655	115,775

**Note 5**                      **Paid employees**

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

**11.1 Staff Costs**

As the disclosure of total wages and salaries would disclose the sole employee's salary arrangements, the disclosure requirement of the SORP has been overridden to safeguard the right to privacy of the employee. The employee is not a Trustee of the Charity.

No employee received remuneration amounting to more than £60,000 in either year.

**11.2 Average head count in the year**

**The parts of the charity in which the employees work**

	<b>This year Number</b>	<b>Last year Number</b>
<b>Charitable Activities</b>	1	1
<b>Total</b>	1	1

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

**Note 6 Grantmaking**

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

**This year:**

**6.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Missionary work	20,598	7,330	-	27,928
Alleviation of hardship	-	1,650	-	1,650
Specific donations	7,117	96	-	7,213
<b>Total</b>	<b>27,715</b>	<b>9,076</b>	<b>-</b>	<b>36,791</b>

**6.2 Grants made to institutions**

Names of institution	Purpose	Total amount of grants paid £
UFM Worldwide	Missionary work	13,018
Evangelical Movement of Wales	Missionary work	630
Grace Baptist Mission	Missionary work	2,630
Kbwata Baptist Church	Missionary work	2,320
Kbwata Baptist Church	Specific donations	2,750
Cardiff Foodbank	Specific donations	1,367
Romanian Ministries	Missionary work	2,000
Noddfa Evangelical Church	Specific donations	3,000
<b>Total grants to institutions in reporting period</b>		<b>27,715</b>
<b>Other unanalysed grants</b>		<b>-</b>
<b>TOTAL GRANTS PAID</b>		<b>27,715</b>

**Last year:**

**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to	Grants to individuals	Support costs £	Total £
Missionary work	18,917	12,865	-	31,782
Alleviation of hardship	-	1,600	-	1,600
Specific donations	6,488	791	-	7,279
<b>Total</b>	<b>25,405</b>	<b>15,256</b>	<b>-</b>	<b>40,661</b>

**13.4 Grants made to institutions**

Names of institution	Purpose	Total amount of
UFM Worldwide	Missionary work	12,872
Evangelical Movement of Wales	Missionary work	560
Kiwoko Hospital, Uganda	Missionary work	275
Grace Baptist Mission	Missionary work	2,560
Cardiff Foodbank	Specific donations	2,584
Romanian Ministries	Missionary work	2,650
Grace Bible Maui	Specific donations	1,193
Tearfund	Specific donations	2,711
<b>Total grants to institutions in reporting period</b>		<b>25,405</b>
<b>Other unanalysed grants</b>		<b>-</b>
<b>TOTAL GRANTS PAID</b>		<b>25,405</b>



**Note 7 Tangible fixed assets**

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

**7.1 Cost or valuation**

	Freehold land & buildings	Fixtures, fittings and equipment	Total
	£	£	£
At the beginning of the year	382,746	129,151	511,897
Additions	-	4,776	4,776
Disposals	-	- 400	- 400
At end of the year	382,746	133,527	516,273

**7.2 Depreciation and impairments**

<b>**Basis</b>	Straight Line	Straight Line	
<b>** Rate</b>	2%	5% to 25%	

At beginning of the year	154,900	46,580	201,480
Disposals	-	- 400	- 400
Depreciation	7,655	9,893	17,548
At end of the year	162,555	56,073	218,628

**7.3 Net book value**

Net book value at the beginning of the year	227,846	82,571	310,417
Net book value at the end of the year	220,191	77,454	297,645

**Note 8 Debtors and prepayments**

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

**8.1 Analysis of debtors**

**Prepayments and accrued income**

**Other debtors**

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
2,276	1,944
26,382	1,791
28,658	3,735

## Note 9

## Investment assets

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

## Analysis of current asset investments

	This year	Last year
	£	£
Cash or cash equivalents	77,526	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	77,526	-

## 9.2 Additional information

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

This year	Last year
Cash and cash equivalents comprise of a notice deposit accounts with funds held at 95 days notice.	Not applicable

## Note 10

## Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
25,537	-
-	-
36,931	132,199
-	-
62,468	132,199

**Section C****Notes to the accounts****Note 11**                      **Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**11.1 Analysis of creditors**

**Accruals and deferred income**

**Taxation and social security**

**Other creditors**

Amounts falling due within one year	
This year £	Last year £
434	2,189
468	313
2,645	208
<b>Total</b> 3,547	2,710

**Note 12 Other disclosures for debtors, creditors and other basic financial instruments**

**12.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

<b>This year</b>	<b>Last year</b>
Other debtors includes a balance of £24,636 in respect of monies receivable in respect of an insurance claim.	Not applicable

## Section C

## Notes to the accounts

(cont)

**Note 13** Charity funds**13.1 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 UR - 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 £
General fund	UR	0	104,970	139,525	- 85,485	- 121,679	-	37,331
Missionary fund	UR	0	1,210	12,448	- 25,910	12,252	-	-
Ministry fund	UR		-	-	-	60,000	-	60,000
Future projects fund	UR	0	18,012	-	- 3,083	45,000	-	59,929
Fixed asset fund	UR	0	82,571	-	- 9,892	4,427	-	77,106
Communion fund	R	0	8,363	1,110	- 1,650	-	-	7,823
Sunday School fund	R	0	215	-	-	-	-	215
Building fund	R	0	26	15	- 41	-	-	-
Homeless outreach fund	R	0	332	75	- 272	-	-	135
Specific gifts fund	R	0	96	4,155	- 4,231	-	-	20
Property fund	PE	0	227,846	-	- 7,655	-	-	220,191
<b>Total Funds</b>			<b>443,641</b>	<b>157,328</b>	<b>- 138,219</b>	<b>-</b>	<b>-</b>	<b>462,750</b>

**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 UR - 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 £
General fund	UR		67,835	112,143	- 47,955	- 27,053	-	104,970
Missionary fund	UR		1,025	13,180	- 24,079	11,084	-	1,210
Future projects fund	UR		28,333	-	- 15,321	5,000	-	18,012
Fixed asset fund	UR		81,119	-	- 9,517	10,969	-	82,571
Communion fund	R		7,823	2,140	- 1,600	-	-	8,363
Sunday School fund	R		278	-	- 63	-	-	215
Building fund	R		-	26	-	-	-	26
Homeless outreach fund	R		312	373	- 353	-	-	332
Specific gifts fund	R		2,765	6,563	- 9,232	-	-	96
Property fund	PE		235,501	-	- 7,655	-	-	227,846
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funds</b>			<b>424,991</b>	<b>134,425</b>	<b>- 115,775</b>	<b>-</b>	<b>-</b>	<b>443,641</b>