

# GATEWAY CHURCH CAERPHILLY

England & Wales - Charity number 1159759

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2015-01-02

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Uplands  
Caerphilly  
CF83 1NF

**Phone** 07719356240

**Email** [charity@gatewaychurchcaerphilly.org](mailto:charity@gatewaychurchcaerphilly.org)

**Website** [www.gatewaychurchcaerphilly.org](http://www.gatewaychurchcaerphilly.org)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE, FOR THE PUBLIC BENEFIT, THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF FAITH.

**Activities:** Gateway Church Caerphilly CIO is a Christian Church based CIO, who's object is the promotion of the Gospel of Jesus Christ, in and through the services, informal meetings, courses, clubs, networks and events which it organizes. We believe and emphasis family and community in many of of our activities, with the aim of doing life together under the guidance of our Christian God.

## Classification

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- **How:** Provides Other Finance, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Caerphilly

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£127,500	£116,066	-	-
2023-12-31	£136,270	£118,096	-	-
2022-12-31	£96,619	£114,845	-	-
2021-12-31	£81,756	£84,729	-	-
2020-12-31	£93,346	£73,894	-	-

## Trustees

Name	Role	Appointed
<b>ALLAN PAUL WILLIAMS</b>	Chair	2014-11-04
Kathryn Maria Tyler		2024-03-17
MARK KENNETH BRADBURY		2014-11-04
Terence David Newhouse		2024-03-17

**GATEWAY CHURCH CAERPHILLY**

England & Wales - Charity number 1159759

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# Accounts

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**CHARITY NUMBER: 1159759**

**GATEWAY CHURCH CAERPHILLY  
CHARITABLE INCORPORATED ORGANISATION (CIO)  
UNAUDITED ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**CHARITABLE INCORPORATED ORGANIZATION (CIO) INFORMATION:**

Charity Name: Gateway Church Caerphilly CIO

Working Names: Gateway

Registered Number: Charity Number: 1159759

Registered Office: Uplands  
Blackbrook Road  
Caerphilly  
CF83 1NF

Website Address: [gatewaychurchcaerphilly.org](http://gatewaychurchcaerphilly.org)

Trustees: Mr. A. Williams (Chairman) appointed 04/11/14  
Mrs. K. Tyler (Treasurer) appointed 17/03/24  
Mr. M. Bradbury appointed 04/11/14  
Mr. T. Newhouse appointed 17/03/24  
Mr P. Tyler resigned 17/03/24

Independent Examiners: Conway Davis  
4 Station Terrace  
Caerphilly  
CF83 1HD

Bankers: Lloyds Banking Group plc  
21 Cardiff Road  
Caerphilly  
CF83 1WD

## **GATEWAY CHURCH CAERPHILLY CIO**

### **Report of the Trustees For the Year to 31 December 2024**

The trustees are pleased to present their report together with the financial statements of the CIO for the year ended 31 December 2024

#### **Reference and administrative details**

Charity number	1159759
Charity address	Uplands, Blackbrook Road, Caerphilly, CF83 1NF
CIO Trustees	Mr. A. Williams (Chairman) Mrs. K. Tyler (Treasurer) Mr. M. Bradbury Mr T. Newhouse

#### **Structure, Governance and Management**

Gateway Church Caerphilly is a charity established as a Charitable Incorporated Organisation and is governed by its governing document and constitution, which incorporates the Statement of Faith. The constitution was adopted on 4<sup>th</sup> November 2014.

The CIO is a constituted Christian Church.

The trustee selection method is based upon their role within the church, with some of the senior leaders being required to act as trustees unless there are potential conflicts – married couples cannot both act as trustees.

Trustees remain in office until such time as they retire or no longer qualify under the constitution.

A restructure of the trustees took place during the year, with Mr P Tyler resigning his role as Treasurer, Mrs K Tyler and Mr T Newhouse joining the board of trustees and Mrs K Tyler has taken up the role of Treasurer.

New trustees are provided all relevant information regarding the running of the church and the requirements of being CIO trustee, along with relevant booklets from the Charity Commission re becoming a trustee and being a CIO.

#### **Objectives and Activities**

The objects of the CIO are:

For the public benefit, via the advancement of the Christian faith, in accordance with the Statement of Faith, as laid down in the constitution.

The main activities in relation to these objects are:

Provide regular Sunday church services for members (adults and children), which are also open to the general public, centred around worship, Biblical teaching and providing an environment for people to share their faith-based experiences. This helps some individuals grow their faith and provides the opportunity for others to experience faith for the first time.

Provide regular mid-week small group gatherings, which helps build Christian relationships through discipleship and expression of faith in daily life.

Provide regular joint churches youth gatherings which enable our young people to meet other Christian youth across the churches in the town, along with small-group informal discipleship meetings for our youth, usually in a local coffee house.

Provide weekly youth clubs for ages 6 through to 18, which build a sense of community along with teaching Christian based life values.

Organize community-based activities (in our local community and in partnership with other churches across the broader community in Caerphilly), which help build relationships, community and opens channels of opportunity for individuals to investigate Christianity for themselves.

Support financially and with personnel resource, other local charities/ministries, such as Club 707 which takes the Christian faith into schools), Missional Links Wales (which helps Welsh churches build partnerships with missionally focused churches in the USA and sources American interns to help churches across Wales, like Gateway with its Christian initiatives) and also helps the needy through supporting local food banks.

Financially support national and international charities such as Kintsugi Hope, Tear Fund, Compassion, Just Earth, Safe Families, etc. which seek to help those in need, alleviate poverty and provide humanitarian relief.

## **Achievements and Performance**

It was such a blessing to hold another baptismal service during the year, which saw two individuals choose to be baptised. Giving people the opportunity to respond to the Gospel of Jesus and grow in their Christian faith is such a key part of Gateway's aims and these events help to demonstrate that this is taking place in Gateway, through its ministry.

We were thankful for being able to use our venue of choice, unhindered again this year, for our Sunday gatherings – the Cwrt Rawlin Primary School, which is in the heart of our community. Family journeying together, is a key part of the culture of the fellowship as is helping each other to live Holy Spirit Filled Lives - both are helped by continuity of venue which helps build a sense of belonging.

Mid-week groups have gone well and form an important part of our discipleship model, as smaller more intimate environments help people share their personal experiences and support each other and is something that the majority of the fellowship engage in. These groups take place at different times and places throughout the week, to flexibly fit the needs of participants. The groups are formed around our five key missional pillars of Prayer, Worship, Discipleship, Outreach and Biblical Justice, with each groups having a functional responsibility to help build one of those cultures across the fellowship.

All the regular Children's and Youth ministries continued but have been hindered by the construction work that took place during the year, which removed an important resource,

which has been previously used as a venue for these ministries. The main activities included:

- Kids Zone - a weekly children's club (ages 7 to 11) that is predominantly community focused.
- Youth Club - a weekly youth activity for ages 11 to 16 and is a mix of church and community youngsters.
- Bi-weekly cross churches youth discipleship called "Going Deeper" for ages 11 to 18.
- Small weekly discipleship groups of 3 to 5 young people who meet with a leader after school in a local coffee house.
- A bi-monthly joint churches youth celebration service that helps our youth feel connected to the extended Christian community in the town.
- A youth weekend Summer camp, put on by by Spree, in Carmarthen Show Ground, which Gateway Youth workers helped organise.

Two interns from America, came to help with our ministries throughout the year, one leaving us in July (arrived September 2023) and the other joining us in September. Both individuals came with a youth focus, but were also able to help with other aspects of the fellowship, like co-ordinating/delivering our ministry to a local care home, helped with church administration and supported the worship band. The interns are recruited via a partner organisation called Missional Links Wales (MLW), who also help manage and mentor the interns through the placement to ensure that both intern(s) and fellowship are enriched. MLW have a vision for partnering American churches who have a heart to serve in Wales, with Welsh churches, which has resulted in Park Hil Baptist Church, Arkadelphia partnering with churches in Caerphilly, through the Gateway. The relationship was built on the first mini mission we did together in 2023 (which focused on Gateway's community) and was extended during 2024 to a town wide mission involving 7 other fellowships in the town. The mission lasted a week and included the team working in 14 primary schools across the town, using the theme of the Olympics to talk about the idea of being on Jesus Team. This culminated in a community funday in the centre of the town, which involved a number of family focused challenges, which allowed us again to build on the theme of being a part of God's team. An Ex-Wales Rugby international (Emyr Lewis) came to award the prizes and share his personal story. This was very well attended, with over 800 from the community and had the added benefit of building a sense of Christian community amongst the churches involved – over 250 people joined the joint churches celebration service in the marquee on the Sunday.

The Ministry that had started in late 2022, in Duffryn Ffrwd Care Home continued with monthly services for all residents and weekly Bible studies for those residents who wanted to a more regular discussion on the Bible. This has become very popular with residents and staff alike.

The fellowship engaged in running a number of Alpha, Kintsugi Hope and Imagine Heaven (IH) courses throughout the year. These courses form a central part of our outreach strategy, enabling individuals in our community, to find out more about the Christian faith, through Alpha/IH and develop tools to help deal with issues associated with declining wellbeing, through Kintsugi, which were run for adults and teenagers. These courses have been well received by many in our local community and are also available nationally, helping many people across the whole of the UK.

2024 was a busy year in Gateway from an outreach perspective, starting with the Joint churches Summer Mission then our annual Family Week, which was a big success again this year. Many children from the community gathered on a daily basis for the Holiday Club, to have fun, engage in Bible stories and themed crafts. Over 65 children signed up for this and the customary fish and chips went down so well with children and parents alike on the last day. This was combined with a youth water sports afternoon and the support of another local charity fundraiser in the local pub, where gateway provided 3 stalls and were a visible

part of the community. This week is a great means of building relationships with the community, which often leads onto further engagement and opportunities to find out more about the Christian faith. We kicked the Autumn term off from a community engagement perspective with a community Generation Game evening, with food, where around 90 people from the fellowship and community had great fun together.

During December, in the build up to Christmas, we engaged the community in many activities which reinforced the true story of Christmas. From delivering 2,000 personalised Christmas cards, producing 24 daily social media advent videos, Carol singing in the schools' Christmas fete, Carols service in our local coffee shop (which was full to capacity), a Christmas meal in a local golf club which saw people from the fellowship and our community celebrate together and have an opportunity to hear someone sharing a very emotional story of their journey to faith, to our annual Christmas Eve Carol Service, which saw almost 300 pack the Schools' Sports Hall. All of these activities helped us celebrate this wonderful season with our community and present the true story of Christmas to many. We believe that over 500 from our community heard the Christmas story during December 2024, through these activities.

Gateway's heart has always been to support other organisations and charities, with similar aims and values, both local and international. Locally, we regularly financially supported local food banks, Street Pastors, Club 707, MLW, whilst on a national and international basis, Gateway supported the likes of New Wine Cymru, Just Earth, Kintsugi Hope, Compassion International, etc. Our annual giving to such organisations totalled £9,256.

At the end of the year the charity employed 4 people, in the following roles:

- A full-time youth worker – 2 out of the 5 days are committed to supporting the ministry of Abertridwr Community Church and funded by that fellowship.
- A part time youth worker – 2 days per week.
- A joint part time role – 4 days per week, including: Outreach co-ordinator (2 days) and Executive Leader (2 days).
- A part time Justice Ministries Co-ordinator – 1 day per week

## **Future Plans**

We will be continuing with our regular fellowship gatherings on Sunday and throughout the mid-week, encouraging the group leaders to find inspiring ways of helping build the focused cultures of prayer, worship, discipleship, outreach and Justice across the fellowship, through their groups. The monthly service and weekly Bible study in Dyffryn Ffrwd Care Home will continue.

The extended partnership with Park Hill and their engagement with the wider church community in Caerphilly, went very well and the plan is to continue this and run another Joint Churches week of Mission in June 2025.

We aim to intensify working with other fellowships in the town and to build on recent successful initiatives of sharing personnel resource, in the form of our youth worker, with ACC and our extensive support of the schools work of Club 707 will continue in 2025.

We intend to continue using our children's and Youth ministries, along with our regular social engagement activities to bridge-build into our communities and offer more courses like Kintsugi Hope and Alpha, to make people aware of what Christian hope can look like for them, as we endeavour to advance the Christian faith in Caerphilly.

## **Financial Review**

Donations totalling £116,552 were received during the year to further Gateway's Charitable objectives, plus a further £10,948 of Other Income was received from other Churches for chargeable Inter-church services provided by Gateway. Combined, this represents a total income of £127,500 in the year, compared to £136,270 in 2023. Of the total donations received during the year, £100,821 came from individuals within the fellowship (2023 was £107,217), £8,231 came from contributions from local fellowships towards Joint Church projects (£3,750 in 2023) and £7,500 was received by way of grants from charitable organisations/local councils (£17,500 in 2023).

Expenditure during the year totalled £116,066 (£118,096 in 2023) and focused on promoting Gateway's objectives of; making the Christian message available to more people in our town, strengthening the faith of its members through spiritual equipping/Christian fellowship, building a sense of community and supporting other justice-based ministries. Included within this total expenditure figure is £10,948 of staff costs that relates to the inter-church chargeable services, mentioned above.

The result for the year was a surplus of £11,434 compared to £18,174 in 2023. This was very encouraging and the result of a significant response by individuals in the fellowship to the matched funding Christmas Challenge facilitated by The Big Give.

Funds at the end of the year were £60,303 (£48,869 in 2023), of which £2,283 were restricted and £58,020 were unrestricted. This level of reserves positions the fellowship comfortably in the safety zone of satisfying any statutory obligations in the event of an unlikely collapse in funding.

**The CIO's reserves policy:**

It is the policy of the charity to try to hold unrestricted reserves, not designated for a specific use where possible, to enable a greater level of discretion for funding charitable activities. However, where donors give specific instructions for the use of their gift or where grants are received to fund specific projects, the charity will hold these donations as restricted funds. We do not have a minimum cash reserves target, but aim to act cautiously and maintain a cash balance that would enable us to at least cover any short-term liabilities, satisfy any statutory requirements in terms of employment obligations and ensure that we can make a responsible and managed exit from our projects, should funding cease. With our General Fund at £58,020 (December 2023: £48,869) this allows adequate resources to maintain the work of the charity.

The CIO relies on regular donations from its members to fund its core activities and a small number of grant applications to fund some new initiatives.

**Declaration**

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

Signed on behalf of the CIO's trustees

**APWilliams**

.....  
Mr. A. Williams

7<sup>th</sup> September 2025

Date: .....

## **INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF GATEWAY CHURCH CAERPHILLY**

I report on the accounts of the Charitable Incorporated Organization for the year ended 31 December 2024 which are set out on pages 9 to 15.

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

The CIO's trustees are responsible for the preparation of the accounts.

The CIO's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 the 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 our examination, no matter has come to my attention.

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:
  - o To keep accounting records in accordance with section 130 of the Charities Act; and
  - o To prepare record with accord with the accounting records and comply with the accounting requirements of the Charities 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.

Conway Davis

7<sup>th</sup> September 2025

Conway Davis  
 4 Station Terrace  
 Caerphilly  
 CF83 1HD

## GATEWAY CHURCH CAERPHELLY CIO

### Statement Of Financial Activities (Including Income and Expenditure Account) For the Year Ending 31 December 2024

		Restricted £	Unrestricted £	2024 Total £	2023 Total £
<b>Income From:</b>					
<b>Donations and Legacies</b>	<b>4</b>	11,023.45	105,528.73	116,552.18	128,467.38
<b>Other Income</b>		0.00	10,948.00	10,948.00	7,803.00
<b>Total Income</b>		<u>11,023.45</u>	<u>116,476.73</u>	<u>127,500.18</u>	<u>136,270.38</u>
<b>Expenditure on:</b>					
<b>Charitable Activities</b>	<b>5</b>	12,198.99	103,867.13	116,066.12	118,095.96
<b>Fund Raising Activities</b>		0.00	0.00	0.00	0.00
<b>Total Expenditure</b>		<u>12,198.99</u>	<u>103,867.13</u>	<u>116,066.12</u>	<u>118,095.96</u>
<b>Net Income</b>		<b>-1,175.54</b>	<b>12,609.60</b>	<b>11,434.06</b>	<b>18,174.42</b>
<b>Net Movement in Funds Before Transfers</b>		<b>-1,175.54</b>	<b>12,609.60</b>	<b>11,434.06</b>	<b>18,174.42</b>
Transfers between Funds		2,000.00	-2,000.00	0.00	0.00
<b>Net Movement in Funds After Transfers</b>		<u>824.46</u>	<u>10,609.60</u>	<u>11,434.06</u>	<u>18,174.42</u>
<b>Total Funds Brought Forward</b>		<b>1,458.97</b>	<b>47,410.21</b>	<b>48,869.18</b>	<b>30,694.76</b>
<b>Total Funds Carried Forward</b>	<b>10</b>	<u>2,283.43</u>	<u>58,019.80</u>	<u>60,303.23</u>	<u>48,869.18</u>

## GATEWAY CHURCH CAERPHILLY CIO

### Balance Sheet As At 31 December 2024

		2024		2023	
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	6		1,204.09		0.00
<b>CURRENT ASSETS</b>					
Debtors	7	14,698.18		9,595.26	
Cash in hand		1,014.36		754.74	
Cash at bank		46,115.50		43,096.41	
<b>TOTAL CURRENT ASSETS</b>		<b>61,828.04</b>		<b>53,446.41</b>	
<b>CREDITORS:</b> Amounts falling due within one year	8		<b>2,728.89</b>		<b>4,577.23</b>
<b>Net Current Assets</b>			<b>59,099.15</b>		<b>48,869.18</b>
Total Assets Less Current Liabilities			60,303.24		48,869.18
<b>NET ASSETS</b>			<b>60,303.24</b>		<b>48,869.18</b>
<b>Represented by:</b>					
Unrestricted Funds	9		58,019.81		47,410.21
Restricted Funds	9		2,283.43		1,458.97
<b>TOTAL FUNDS</b>			<b>60,303.24</b>		<b>48,869.18</b>

Approved by the board of trustees on

*Kathryn Tyler*

.....  
Mrs K. Tyler

*APWilliams*

.....  
Mr A. Williams

7th September 2025

Date: .....

## GATEWAY CHURCH CAERPHILLY CIO

### Notes to the Accounts for the Year Ended 31 December 2024

#### 1.0 Basis of Preparation

##### 1.1 Basis of accounting

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

The accounts have been prepared in accordance 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 (FRS102) issued on 16 July 2014,
- and with the Charities Act 2011

These accounts have been prepared on a going concern basis which the trustees continue to believe is appropriate.

##### 1.2 Change in basis of accounting

There has been no change to the accounting policies since last year.

##### 1.3 Changes to previous accounts

No changes have been made to accounts for previous years

#### 2.0 Accounting Policies

##### 2.1 Income

###### Recognition of incoming resources

All Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

###### Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

###### Grants

Grants are recognised as income when they are received provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

###### Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the services or facility received.

###### Volunteer Help

The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

### **Investment Income**

This is included in the accounts when receivable.

## **Notes to the Accounts for the Year Ended 31 December 2024**

### **2.2 Expenditure and Liabilities**

**Liability recognition:** All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

**Raising Funds** represents expenditure incurred in motivating the individual supporters, trusts and other organisations to contribute to the work of the charity.

**Charitable activities** represents those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

**Governance costs** represents those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs of preparation and examination of statutory accounts and costs linked to the strategic management of the charity.

All costs including support costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on the basis of an estimate of the proportion of time spent by staff on the activity.

**Support costs** are those costs which do not in themselves constitute an activity; instead they enable output creating activities to be undertaken. This cost category includes the central or regional office functions such as general management, human resources and payroll administration, budgeting and accounting, and information technology.

### **2.3 Fund accounting**

The charity maintains various types of funds as follows:

**General unrestricted funds** represent income which can be used in accordance with the charitable objects at the discretion of the trustees.

**Designated funds** represent income set aside by the trustees out of general unrestricted funds for specific future purposes or projects.

**Restricted funds** represent income to be used in accordance with specific restrictions imposed by donors or which has been raised by the charity for particular purposes.

### **2.4 Fixed Assets and depreciation**

The threshold for capitalisation of assets is set at £1,000 per item. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

IT Equipment	-	25% straight line basis
Fixtures, fitting and equipment	-	25% straight line basis

## **Notes to the Accounts for the Year Ended 31 December 2024**

### **2.5 Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

### **2.6 Cash and cash equivalents**

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand.

	2024 £	2023 £
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### 3.0 Net Movement in Funds

The net movement in funds for the year is stated after charging:

Depreciation and other amounts written off fixed assets:

Owned assets	401.37	0.00
Independent examiners fees	660.00	660.00

### 4.0 Donations and Legacies

	Restricted 2024 £	Unrestricted 2024 £	Total 2024 £	Total 2023 £
Regular giving's and other offerings	0.00	70,204.72	70,204.72	84,235.31
Contributions to Events	0.00	1,374.70	1,374.70	1,247.06
Grants and Project Income	0.00	14,183.85	14,183.85	9,209.82
Joint Churches Mission	10,730.95	0.00	10,730.95	12,750.00
Tax Recoverable	292.50	19,765.46	20,057.96	21,025.19
	<b>11,023.45</b>	<b>105,528.73</b>	<b>116,552.18</b>	<b>128,467.38</b>

#### Other Income From Inter-Church Services

		<b>10,948.00</b>	<b>10,948.00</b>	<b>7,803.00</b>
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### 5.0 Charitable Activities

	Restricted 2024 £	Unrestricted 2024 £	Total 2024 £	Total 2023 £
Employment Costs	0.00	65,341.28	65,341.28	62,877.61
Youth Programmes	0.00	13,374.32	13,374.32	13,226.13
Outreach	0.00	5,504.68	5,504.68	6,693.36
Training	0	121.50	121.50	64.00
Joint Churches Mission	12,199	0.00	12,198.99	13,329.81
Equipment Purchased	0	517.48	517.48	926.54
Premises Rental	0	4,028.00	4,028.00	3,102.00
Legal & Professional Costs	0	931.69	931.69	715.95
Subscription	0	2,014.32	2,014.32	1,304.12
Donations	0.00	9,256.16	9,256.16	9,829.22
Insurance	0.00	708.89	708.89	683.61
Depreciation	0.00	993.97	993.97	993.97
Other	0.00	1,074.84	1,074.84	4,349.64
	<b>12,198.99</b>	<b>103,867.13</b>	<b>116,066.12</b>	<b>118,095.96</b>

**Notes to the Accounts for the Year Ended 31 December 2024**

## 6.0 Fixed Assets - Tangible

	Equipment £	IT Equipment £	Total Assets £
<b>Cost</b>			
At 1 January 2024	2,810.74	1,165.13	3,975.87
Additions	0.00	1,605.46	1,605.46
Disposals	0.00	0.00	0.00
At 31 December 2024	<u>2,810.74</u>	<u>2,770.59</u>	<u>5,581.33</u>
<b>Depreciation</b>			
At 1 January 2024	2,810.74	1,165.13	3,975.87
Charge for the year	0.00	401.37	401.37
Disposals	0.00	0.00	0.00
At 31 December 2024	<u>2,810.74</u>	<u>1,566.50</u>	<u>4,377.24</u>
<b>Net Book Values</b>			
At 31 December 2024	<u>0.00</u>	<u>1,204.09</u>	<u>1,204.09</u>
At 31 December 2023	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

## 7.0 Debtors

	2024 £	2023 £
Trade Debtors	5,000.00	0.00
HMRC - Gift aid Tax Reclaimable	9,698.18	9,595.26
	<u>14,698.18</u>	<u>9,595.26</u>

## 8.0 Creditors: Amounts falling due in less than one year

	2024 £	2023 £
Accruals	2,728.89	4,577.23
Other		
	<u>2,728.89</u>	<u>4,577.23</u>

## 9.0 Movement in Funds

	<u>Restricted Funds</u> £	<u>Unrestricted Funds</u> £	<u>Total</u> £
Balance at 01/01/2024	<u>1,458.97</u>	<u>47,410.21</u>	<u>48,869.18</u>
Incoming Resources	<u>11,023.45</u>	<u>116,476.73</u>	<u>127,500.18</u>
Outgoing Resources	<u>12,198.99</u>	<u>103,867.13</u>	<u>116,066.12</u>
Transfers between funds	<u>2,000.00</u>	<u>-2,000.00</u>	<u>0.00</u>
Balance at 31/12/2024	<u>2,283.43</u>	<u>58,019.80</u>	<u>60,303.23</u>

## Notes to the Accounts for the Year Ended 31 December 2024

## 10.0 Analysis of Net Assets Between Funds

	<b>Restricted Funds £</b>	<b>General Funds £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Tangible Fixed Assets	0.00	1,204.09	1,204.09	0.00
Current Assets	2,283.43	59,544.61	61,828.04	53,446.41
Current Liabilities	0.00	-2,728.89	-2,728.89	-4,577.23
	<b><u>2,283.43</u></b>	<b><u>58,019.81</u></b>	<b><u>60,303.24</u></b>	<b><u>48,869.18</u></b>

**GATEWAY CHURCH CAERPHILLY**

England & Wales - Charity number 1159759

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# Accounts

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**CHARITY NUMBER: 1159759**

**GATEWAY CHURCH CAERPHILLY  
CHARITABLE INCORPORATED ORGANISATION (CIO)**

**UNAUDITED ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**CHARITABLE INCORPORATED ORGANIZATION (CIO) INFORMATION:**

Charity Name: Gateway Church Caerphilly CIO

Working Names: Gateway

Registered Number: Charity Number: 1159759

Registered Office: Uplands  
Blackbrook Road  
Caerphilly  
CF83 1NF

Website Address: [gatewaychurchcaerphilly.org](http://gatewaychurchcaerphilly.org)

Trustees: Mr. P. Tyler (Treasurer) appointed 04/11/14  
Mr. A. Williams (Chairman) appointed 04/11/14  
Mr. M. Bradbury appointed 04/11/14

Independent Examiners: Conway Davis  
4 Station Terrace  
Caerphilly  
CF83 1HD

Bankers: Lloyds Banking Group plc  
21 Cardiff Road  
Caerphilly  
CF83 1WD

# GATEWAY CHURCH CAERPHILLY CIO

## Report of the Trustees For the Year to 31 December 2023

The trustees are pleased to present their report together with the financial statements of the CIO for the year ended 31 December 2023

### Reference and administrative details

Charity number	1159759
Charity address	Uplands, Blackbrook Road, Caerphilly, CF83 1NF
CIO Trustees	Mr. A. Williams (Chairman) Mr. P. Tyler (Treasurer) Mr. M. Bradbury

### Structure, Governance and Management

Gateway Church Caerphilly is a charity established as a Charitable Incorporated Organisation and is governed by its governing document and constitution, which incorporates the Statement of Faith. The constitution was adopted on 4<sup>th</sup> November 2014.

The CIO is a constituted Christian Church.

The trustee selection method is based upon their role within the church, with some of the senior leaders being required to act as trustees unless there are potential conflicts – married couples cannot both act as trustees.

Trustees remain in office until such time as they retire or no longer qualify under the constitution.

New trustees are provided all relevant information regarding the running of the church and the requirements of being CIO trustee, along with relevant booklets from the Charity Commission re becoming a trustee and being a CIO.

### Objectives and Activities

The objects of the CIO are:

For the public benefit, via the advancement of the Christian faith, in accordance with the Statement of Faith, as laid down in the constitution.

The main activities in relation to these objects are:

Provide regular Sunday church services for members (adults and children), which are also open to the general public, centred around worship, Biblical teaching and providing an environment for people to share their faith-based experiences. This helps some individuals grow their faith and provides the opportunity for others to experience faith for the first time.

Provide regular mid-week small group gatherings, which helps build Christian relationships through discipleship and expression of faith in daily life.

Provide regular joint churches youth gatherings which enable our young people to meet other Christian youth across the churches in the town, along with small-group informal discipleship meetings for our youth, usually in a local coffee house.

Provide weekly youth clubs for ages 6 through to 18, which build a sense of community along with Christian based life values.

Organize community-based activities (in our local community and in partnership with other churches across the broader community in Caerphilly), which help build relationships, community and opens channels of opportunity for individuals to investigate Christianity for themselves.

Support financially and with personnel resource, other local charities/ministries, such as Club 707 which takes the Christian faith into schools), Missional Links Wales (which helps Welsh churches build partnerships with missionally focused churches in the USA and sources American interns to help churches across Wales, like Gateway with its Christian initiatives) and also helps the needy through supporting local food banks.

Financially support national and international charities such as Kintsugi Hope, Tear Fund, Compassion, Just Earth, Safe Families, etc. which seek to help those in need, alleviate poverty and provide humanitarian relief.

## **Achievements and Performance**

It was such a blessing to hold another baptismal service during the year, which saw two individuals choose to be baptised. Giving people the opportunity to respond to the Gospel of Jesus and grow in their Christian faith is such a key part of Gateway's aims and these events help to demonstrate that this is taking place in Gateway, through its ministry.

We were extremely grateful for being able to use, our venue of choice, unhindered, for our Sunday gatherings – the Cwrt Rawlin Primary School, which is located in the heart of our community. This sense of family together again, helped re-build the fellowship as we delved into the important subject of what it means to live a Holy Spirit Filled Life.

Mid-week groups were energised after the re-focus we went through in the latter part of 2022, when we re-formed these groups around our missional pillars of Prayer, Worship, Discipleship, Outreach and Biblical Justice. These groups are an integral part of the discipleship structure of the fellowship, with the majority of the fellowship engaging in these meetings.

All the regular Children's and Youth ministries continued unhindered, which includes:

- Kids Zone - a weekly children's club (ages 7 to 11) that is predominantly community focused.
- Youth Club - a weekly youth activity for ages 11 to 17 and is a mix of church and community youngsters.
- Bi-weekly cross churches youth discipleship called "Going Deeper" for ages 11 to 18.
- Small weekly discipleship groups of 2 to 3 young people who meet with a leader after school in a local coffee house.
- A youth weekend Summer camp, organised by Spree, in Carmarthen Show Ground.

Two interns from America, came to help with our ministries throughout the year, one leaving us in July (arrived September 2022) and the other joining us in September. Both individuals

came with a youth focus, but were also able to help with other aspects of the fellowship, like operating our technical setup for online streaming and more recently, providing maternity cover for one of our key roles, ministering into a local care home. The interns are recruited via a partner organisation called Missional Links Wales (MLW), who also help manage and mentor the interns through the placement to ensure that both intern(s) and fellowship are enriched. MLW have a vision for partnering American churches with a heart to serve in Wales, with Welsh churches and we were able to build on some initially positive first meetings in 2022, with Park Hill Baptist Church, from Arkadelphia, Arkansas, USA. We carried out a mission week together, focused around Gateway's community. This went extremely well and it is now our plan to broaden this relationship out across other interested churches in the town with a view of carrying out a Joint Churches Summer Mission in June 2024.

The Ministry that had started in late 2022, in Duffryn Ffrwd Care Home, took on a new dimension during the year, as we complemented our monthly Sunday service with a weekly Bible study, for interested residents. This has become very popular with residents and staff alike.

The fellowship engaged in running a number of Alpha, Kingsugi Hope and Imagine Heaven (IH) courses throughout the year. These courses form a central part of our outreach strategy, enabling individuals in our community, to find out more about the Christian faith, through Alpha/IH and develop tools to help deal with issues associated with declining wellbeing, through Kintsugi. These courses have been well received by many in our local community and are also available nationally, helping many people across the whole of the UK.

The church was blessed when it received a grant from the National Lottery to fund a joint churches community celebration, to mark the Kings' Coronation. 7 local churches were involved and contributed resources and money to make this event a great success across the whole town of Caerphilly. Despite very bad weather on the Saturday, over 6500 people from the local community attended the funday, which was free of charge and put on to bring the community together to celebrate the King. The extended weekend was full of many activities that catered for all ages and preferences, culminating in a Joint Churches Christian service on the Sunday evening, which saw over 250 people crammed into the marquee. This was a great success, both in terms of bringing the local community together and building Christian unity.

2023 was a very busy year in Gateway from an outreach perspective, starting with the Kings Coronation Community event and followed closely with a mini American Mission, centred around Gateway's community of Castle View & Castle Maen. The finale was our annual Family Week, which was a big success again this year. Many children from the community gathered on a daily basis for the Holiday Club, to have fun, engage in Bible stories and themed crafts. Over 65 children signed up for this and the customary fish and chips went down so well with children and parents alike. This, combined with a youth BBQ, water-activity afternoon, an all-family pub quiz/buffet and a family funday based around the lake in our community, was very well received and saw over 300 people engage from our community through-out the week. This week is a great means of building relationships with the community, which often leads onto further engagement and opportunities to find out more about the Christian faith.

During December, in the build up to Christmas, we engaged the community in many activities which reinforced the true story of Christmas. From delivering 2,000 personalised Christmas cards, producing 24 daily social media advent videos, Carol singing in the schools' Christmas fete, Carols with minced pies in our local pub, to running an open air carol service entitled "Carols by the Lake", a couple of Sundays before Christmas, with mulled wine and hot chocolate. In addition, our annual Community Christmas Eve Carol Service was well attended again this year, with over 280 people crowded into the School Sport Hall. We believe that between 500 and 1,000 people from our community heard the Christmas story during December 2023, through these activities.

Gateway's heart has always been to support other organisations and charities, with similar aims and values, both local and international. Locally, we regularly financially supported local food banks, Street Pastors, Club 707, MLW, whilst on a national and international basis, Gateway supported the likes of New Wine Cymru, Just Earth, Kintsugi Hope, Compassion International, etc. We also have supported humanitarian crises around the world, focussing on aid to Morocco and the Middle East Crisis during 2023. Our annual giving to such organisations totalled £11,996.

At the end of the year the charity employed 4 people, in the following roles:

- A full-time youth worker – 2 out of the 5 days are committed to supporting the ministry of Abertridwr Community Church and funded by that fellowship.
- A part time youth worker – 2 days per week.
- A joint part time role – 4 days per week, including: Outreach co-ordinator (2 days) and Executive Leader (2 days).
- A part time Justice Ministries Co-ordinator – 1 day per week

### **Future Plans**

We will be continuing with our regular fellowship gatherings on Sunday and throughout the mid-week, encouraging the group leaders to find inspiring ways of helping build the focused cultures of prayer, worship, discipleship, outreach and Justice across the fellowship, through their groups. The monthly service and weekly Bible study in Dyffryn Ffrwd Care Home will continue.

The partnership with Park Hill went very well and the plan is to broaden this out across a number of other churches in the town, with the aim of running a full Joint Churches week of Mission in early June 2024.

We aim to intensify working with other fellowships in the town and to build on recent successful initiatives of sharing personnel resource, in the form of our youth worker, with ACC and an American intern with Connect Life and Bethel Bedwas.

We intend to continue using our children's and Youth ministries, along with our regular social engagement activities to bridge-build into our communities and offer more courses like Kintsugi Hope and Alpha, to make people aware of what Christian hope can look like for them, as we endeavour to advance the Christian faith in Caerphilly.

### **Financial Review**

Donations totalling £128,467 were received during the year to further Gateway's Charitable objectives, plus a further £7,803 of Other Income was received from other Churches for chargeable Inter-church services provided by Gateway. Combined, this represents a total income of £136,270 in the year, compared to £96,619 for 2022. Of the total donations received during the year, £107,217 came from individuals within the fellowship (2022 was £84,869), £3,750 came from contributions from local fellowships towards Joint Church projects (£1,750 in 2022) and £17,500 was received by way of grants from charitable organisations (£10,000 in 2022).

Expenditure during the year totalled £118,096 (£114,849 in 2022) and focused on promoting Gateway's objectives of; making the Christian message available to more people in our town, strengthening the faith of its members through spiritual equipping/Christian fellowship, building a sense of community and supporting other justice-based ministries. Included within this total expenditure figure is £7,803 of staff costs that relates to the inter-church chargeable services, mentioned above.

The result for the year was a surplus of £18,174 compared to a deficit of £18,226 in 2022. This was very encouraging and the result of a significant response by individuals in the fellowship to the deficit we experienced in 2022, helped by a one off matched funding grant, which encouraged many to increase their regular giving. Focused effort was also made to seek additional external support from grant making bodies, which was also successful.

Funds at the end of the year were £48,869 (£30,695 in 2022), of which £1,459 were restricted and £47,410 were unrestricted. This level of reserves, positions the fellowship comfortably in the safety zone of satisfying any statutory obligations in the event of an unlikely collapse in funding.

**The CIO's reserves policy:**

It is the policy of the charity to try to hold unrestricted reserves, not designated for a specific use where possible, to enable a greater level of discretion for funding charitable activities. However, where donors give specific instructions for the use of their gift or where grants are received to fund specific projects, the charity will hold these donations as restricted funds. We do not have a minimum cash reserves target, but aim to act cautiously and maintain a cash balance that would enable us to at least cover any short term liabilities, satisfy any statutory requirements in terms of employment obligations and ensure that we can make a responsible and managed exit from our projects, should funding cease. With our General Fund at £48,869 (December 2022: £30,272) this allows adequate resources to maintain the work of the charity.

The CIO relies on regular donations from its members to fund its core activities and a small number of grant applications to fund some new initiatives.

**Declaration**

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

Signed on behalf of the CIO's trustees



Mr. A. Williams

Date: ... 28/06/2024 .....

## INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF GATEWAY CHURCH CAERPHILLY

I report on the accounts of the Charitable Incorporated Organization for the year ended 31 December 2023 which are set out on pages 9 to 15.

### Respective Responsibilities of Trustees and Examiner

The CIO's trustees are responsible for the preparation of the accounts.

The CIO's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

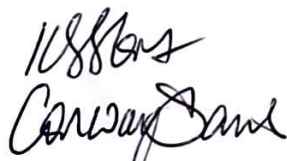
### Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 the 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 our examination, no matter has come to my attention.

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:
  - o To keep accounting records in accordance with section 130 of the Charities Act; and
  - o To prepare record with accord with the accounting records and comply with the accounting requirements of the Charities 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.



Conway Davis  
4 Station Terrace  
Caerphilly  
CF83 1HD

28/06/2024

## GATEWAY CHURCH CAERPHILLY CIO

### Statement Of Financial Activities (Including Income and Expenditure Account) For the Year Ending 31 December 2023

		Restricted £	Unrestricted £	2023 Total £	2022 Total £
<b>Income From:</b>					
<b>Donations and Legacies</b>	4	14,459.82	114,007.56	128,467.38	96,619.14
<b>Other Income</b>		0.00	7,803.00	7,803.00	0.00
<b>Total Income</b>		<u>14,459.82</u>	<u>121,810.56</u>	<u>136,270.38</u>	<u>96,619.14</u>
<b>Expenditure on:</b>					
<b>Charitable Activities</b>	5	14,423.28	103,672.68	118,095.96	114,845.03
<b>Fund Raising Activities</b>		0.00	0.00	0.00	0.00
<b>Total Expenditure</b>		<u>14,423.28</u>	<u>103,672.68</u>	<u>118,095.96</u>	<u>114,845.03</u>
<b>Net Income</b>		36.54	18,137.88	18,174.42	-18,225.89
<b>Net Movement in Funds Before Transfers</b>		36.54	18,137.88	18,174.42	-18,225.89
Transfers between Funds		1,000.00	-1,000.00	0.00	0.00
<b>Net Movement in Funds After Transfers</b>		<u>1,036.54</u>	<u>17,137.88</u>	<u>18,174.42</u>	<u>-18,225.89</u>
<b>Total Funds Brought Forward</b>		422.43	30,272.33	30,694.76	48,920.65
<b>Total Funds Carried Forward</b>	10	<u>1,458.97</u>	<u>47,410.21</u>	<u>48,869.18</u>	<u>30,694.76</u>

# GATEWAY CHURCH CAERPHILLY CIO

## Balance Sheet As At 31 December 2023

		2023		2022	
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	6		0.00		993.96
<b>CURRENT ASSETS</b>					
Debtors	7	9,595.26		7,439.60	
Cash in hand		754.74		1,358.25	
Cash at bank		43,096.41		24,541.43	
<b>TOTAL CURRENT ASSETS</b>		<b>53,446.41</b>		<b>33,339.28</b>	
 <b>CREDITORS: Amounts falling due within one year</b>					
	8	<b>4,577.23</b>		<b>3,638.48</b>	
<b>Net Current Assets</b>			<b>48,869.18</b>		<b>29,700.80</b>
Total Assets Less Current Liabilities			48,869.18		30,694.76
<b>NET ASSETS</b>			<b>48,869.18</b>		<b>30,694.76</b>
 <b>Represented by:</b>					
Unrestricted Funds	9		47,410.21		30,272.33
Restricted Funds	9		1,458.97		422.43
<b>TOTAL FUNDS</b>			<b>48,869.18</b>		<b>30,694.76</b>

Approved by the board of trustees on

  
 .....  
 Mr M. Bradbury

  
 .....  
 Mr A. Williams

Date: 28/06/2024.....

## GATEWAY CHURCH CAERPHILLY CIO

### Notes to the Accounts for the Year Ended 31 December 2023

#### 1.0 Basis of Preparation

##### 1.1 Basis of accounting

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

The accounts have been prepared in accordance 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 (FRS102) issued on 16 July 2014,
- and with the Charities Act 2011

These accounts have been prepared on a going concern basis which the trustees continue to believe is appropriate.

##### 1.2 Change in basis of accounting

There has been no change to the accounting policies since last year.

##### 1.3 Changes to previous accounts

No changes have been made to accounts for previous years

#### 2.0 Accounting Policies

##### 2.1 Income

###### Recognition of incoming resources

All Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

###### Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

###### Grants

Grants are recognised as income when they are received provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

###### Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the services or facility received.

###### Volunteer Help

The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

###### Investment Income

This is included in the accounts when receivable.

## Notes to the Accounts for the Year Ended 31 December 2023

### 2.2 Expenditure and Liabilities

**Liability recognition:** All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

**Raising Funds** represents expenditure incurred in motivating the individual supporters, trusts and other organisations to contribute to the work of the charity.

**Charitable activities** represents those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

**Governance costs** represents those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs of preparation and examination of statutory accounts and costs linked to the strategic management of the charity.

All costs including support costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on the basis of an estimate of the proportion of time spent by staff on the activity.

**Support costs** are those costs which do not in themselves constitute an activity; instead they enable output creating activities to be undertaken. This cost category includes the central or regional office functions such as general management, human resources and payroll administration, budgeting and accounting, and information technology.

### 2.3 Fund accounting

The charity maintains various types of funds as follows:

**General unrestricted funds** represent income which can be used in accordance with the charitable objects at the discretion of the trustees.

**Designated funds** represent income set aside by the trustees out of general unrestricted funds for specific future purposes or projects.

**Restricted funds** represent income to be used in accordance with specific restrictions imposed by donors or which has been raised by the charity for particular purposes.

### 2.4 Fixed Assets and depreciation

The threshold for capitalisation of assets is set at £1,000 per item. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

IT Equipment	-	25% straight line basis
Fixtures, fitting and equipment	-	25% straight line basis

## Notes to the Accounts for the Year Ended 31 December 2023

### 2.5 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

### 2.6 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand.

	2023 £	2022 £
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### 3.0 Net Movement in Funds

The net movement in funds for the year is stated after charging:

Depreciation and other amounts written off fixed assets:

Owned assets	993.96	993.97
Independent examiners fees	660.00	660.00

### 4.0 Donations and Legacies

	Restricted 2023 £	Unrestricted 2023 £	Total 2023 £	Total 2022 £
Regular giving's and other offerings	0.00	84,235.31	84,235.31	66,273.90
Contributions to Events	0.00	1,247.06	1,247.06	733.95
Grants and Project Income	14,459.82	7,500.00	21,959.82	13,837.27
Tax Recoverable	0.00	21,025.19	21,025.19	15,774.02
	<b>14,459.82</b>	<b>114,007.56</b>	<b>128,467.38</b>	<b>96,619.14</b>

#### Other Income From Inter-Church Services

	7,803.00	7,803.00	0.00
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### 5.0 Charitable Activities

	Restricted 2023 £	Unrestricted 2023 £	Total 2023 £	Total 2022 £
Employment Costs	0.00	62,877.61	62,877.61	61,294.64
Youth Programmes	0.00	13,226.13	13,226.13	10,620.41
Outreach	0.00	6,693.36	6,693.36	6,319.87
Training	0	64.00	64.00	574.00
Project Events	13,330	0.00	13,329.81	12,312.18
Equipment Purchased	0	926.54	926.54	3,623.57
Premises Rental	0	3,102.00	3,102.00	5,190.00
Legal & Professional Costs	0	715.95	715.95	660.00
Subscription	0	1,304.12	1,304.12	2,071.55
Donations	1,910.00	7,919.22	9,829.22	8,793.28
Insurance	0.00	683.61	683.61	647.39
Depreciation	0.00	993.97	993.97	993.97
Other	-816.53	5,166.17	4,349.64	1,744.17
	<b>14,423.28</b>	<b>103,672.68</b>	<b>118,095.96</b>	<b>114,845.03</b>

## Notes to the Accounts for the Year Ended 31 December 2023

### 6.0 Fixed Assets - Tangible

	Equipment £	IT Equipment £	Total Assets £
<b>Cost</b>			
At 1 January 2023	2,810.74	1,165.13	3,975.87
Additions	0.00	0.00	0.00
Disposals	0.00	0.00	0.00
At 31 December 2023	<u>2,810.74</u>	<u>1,165.13</u>	<u>3,975.87</u>
<b>Depreciation</b>			
At 1 January 2023	2,108.07	873.84	2,981.91
Charge for the year	702.67	291.29	993.96
Disposals	0.00	0.00	0.00
At 31 December 2023	<u>2,810.74</u>	<u>1,165.13</u>	<u>3,975.87</u>
<b>Net Book Values</b>			
At 31 December 2023	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
At 31 December 2022	<u>702.67</u>	<u>291.29</u>	<u>993.96</u>

### 7.0 Debtors

	2023 £	2022 £
Trade Debtors	0.00	0.00
HMRC - Gift aid Tax Reclaimable	<u>9,595.26</u>	<u>7,439.60</u>
	<u>9,595.26</u>	<u>7,439.60</u>

### 8.0 Creditors: Amounts falling due in less than one year

	2023 £	2022 £
Accruals	4,577.23	3,638.48
Other		
	<u>4,577.23</u>	<u>3,638.48</u>

### 9.0 Movement in Funds

	<u>Restricted Funds</u> £	<u>Unrestricted Funds</u> £	<u>Total</u> £
Balance at 01/01/2023	<u>422.43</u>	<u>30,272.33</u>	<u>30,694.76</u>
Incoming Resources	<u>14,459.82</u>	<u>121,810.56</u>	<u>136,270.38</u>
Outgoing Resources	<u>14,423.28</u>	<u>103,672.68</u>	<u>118,095.96</u>
Transfers between funds	<u>1,000.00</u>	<u>-1,000.00</u>	<u>0.00</u>
Balance at 31/12/2023	<u>1,458.97</u>	<u>47,410.21</u>	<u>48,869.18</u>

## Notes to the Accounts for the Year Ended 31 December 2023

### 10.0 Analysis of Net Assets Between Funds

	Restricted Funds £	General Funds £	Total Funds 2023 £	Total Funds 2022 £
Tangible Fixed Assets	0.00	0.00	0.00	993.96
Current Assets	1,458.97	51,987.44	53,446.41	33,339.28
Current Liabilities	0.00	-4,577.23	-4,577.23	-3,638.48
	<u>1,458.97</u>	<u>47,410.21</u>	<u>48,869.18</u>	<u>30,694.76</u>

**GATEWAY CHURCH CAERPHILLY**

England & Wales - Charity number 1159759

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# Accounts

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**CHARITY NUMBER: 1159759**

**GATEWAY CHURCH CAERPHILLY  
CHARITABLE INCORPORATED ORGANISATION (CIO)  
UNAUDITED ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**CHARITABLE INCORPORATED ORGANIZATION (CIO) INFORMATION:**

Charity Name: Gateway Church Caerphilly CIO

Working Names: Gateway

Registered Number: Charity Number: 1159759

Registered Office: Uplands  
Blackbrook Road  
Caerphilly  
CF83 1NF

Website Address: [gatewaychurchcaerphilly.org](http://gatewaychurchcaerphilly.org)

Trustees: Mr. P. Tyler (Treasurer) appointed 04/11/14  
Mr. A. Williams (Chairman) appointed 04/11/14  
Mr. M. Bradbury appointed 04/11/14

Independent Examiners: Conway Davis  
4 Station Terrace  
Caerphilly  
CF83 1HD

Bankers: Lloyds Banking Group plc  
21 Cardiff Road  
Caerphilly  
CF83 1WD

## **GATEWAY CHURCH CAERPHILLY CIO**

### **Report of the Trustees For the Year to 31 December 2022**

The trustees are pleased to present their report together with the financial statements of the CIO for the year ended 31 December 2022

#### **Reference and administrative details**

Charity number	1159759
Charity address	Uplands, Blackbrook Road, Caerphilly, CF83 1NF
CIO Trustees	Mr. A. Williams (Chairman) Mr. P. Tyler (Treasurer) Mr. M. Bradbury

#### **Structure, Governance and Management**

Gateway Church Caerphilly is a charity established as a Charitable Incorporated Organisation and is governed by its governing document and constitution, which incorporates the Statement of Faith. The constitution was adopted on 4<sup>th</sup> November 2014.

The CIO is a constituted Christian Church.

The trustee selection method is based upon their role within the church, with some of the senior leaders being required to act as trustees unless there are potential conflicts – married couples cannot both act as trustees.

Trustees remain in office until such time as they retire or no longer qualify under the constitution.

New trustees are provided all relevant information regarding the running of the church and the requirements of being CIO trustee, along with relevant booklets from the Charity Commission re becoming a trustee and being a CIO.

#### **Objectives and Activities**

The objects of the CIO are:

For the public benefit, via the advancement of the Christian faith, in accordance with the Statement of Faith, as laid down in the constitution.

The main activities in relation to these objects are:

Provide regular Sunday church services for members (adults and children), which are also open to the general public, centred around worship, Biblical teaching and providing an environment for people to share their faith-based experiences. This helps some individuals grow their faith and provides the opportunity for others to experience faith for the first time.

Provide regular mid-week small group gatherings, which help to build Christian relationships through discipleship and express of our faith in daily life.

Provide regular joint churches youth gatherings which enable our youth to meet other Christian youth across the churches in the town, along with small-group informal discipleship meetings with our youth, usually in a local coffee house.

Provide weekly youth clubs for ages 6 through to 18, which build a sense of community along with Christian based life values.

Organize community-based activities which help build relationships, community and opens channels of opportunity for individuals to investigate Christianity for themselves.

Support financially and with personnel resource other local charities, such as Club 707 (which takes the Christian faith into schools), Missional Links Wales (which helps Welsh churches build partnerships with missionally focused churches in the USA and sources American interns to help churches across Wales, like Gateway with its Christian initiatives) and also helps the needy through supporting local food banks.

Financially support national and international charities such as Kintsugi Hope, Tear Fund, Compassion, Just Earth, Safe Families, etc. which seek to help those in need, alleviate poverty and provide humanitarian relief.

## **Achievements and Performance**

It was such a blessing to hold two baptismal services and have four individuals choose to be baptised during the year. Giving people the opportunity to respond to the Gospel of Jesus and grow in their Christian faith is such a key part of Gateway's aims and these events help to demonstrate that this is taking place in Gateway, through its ministry.

Previous restrictions on gatherings because of Covid remained relatively light as we entered the year, which allowed the fellowship to meet in person, unhindered. We are extremely grateful to the fellowship of Connect Life Church, for their willingness to let Gateway use their building for our Sunday gatherings right up to May, when we were allowed back into our community centred venue - the Cwrt Rawlin Primary School. The fellowship thanked God for this and celebrated much in those first few weeks back in the school.

Regular in-person Sunday services were held all through the year, either in Connect Life Church or in the school, which allowed the fellowship to get a refreshing sense of normality, enabling the re-building of relationships again. Individuals fully embraced this and appreciated that sense of the family gathering together again.

The mid-week groups however, which were normally held in homes prior to Covid and were the heartbeat of the fellowship, struggled somewhat initially as covid-restrictions were lifted. Hence, by May, it was decided to re-organise the group structure and gather all of the groups together, with a view of re-launching them after the Summer. We are grateful to our friends at Bethel Baptist Church, Penyrheol for allowing us to use their building to do this. As the end of the Summer approached, it became clear that a complete re-structuring of these groups was needed, so the opportunity was taken to form completely new groups around our key strategic pillars – Prayer, Worship, Discipleship, Outreach and Justice. While these groups primarily remain discipleship groups, this re-structuring also allowed each group to take responsibility for developing ways of building their particular focused culture – prayer, worship, etc, across the whole fellowship. This made re-structuring easier, as individuals choose which groups, they felt best suited to, which proved to be very successful and re-engaged virtually everyone in the fellowship in mid-week discipleship, which was very encouraging.

All the regular Childrens' and Youth ministries continued unhindered, which includes:

- Kids Zone - a weekly children's club (ages 7 to 11) that is predominantly community focused.
- Youth Club - a weekly youth activity for ages 11 to 17 and is a mix of church and community youngsters.
- Weekly cross churches youth discipleship called "Going Deeper" for ages 11 to 18.
- Small weekly discipleship groups of 2 to 3 young people who meet with a leader after school in a local coffee house.
- Summer youth camp, in Western Super-Mare for a week.

An intern from America, came to help with our ministries, in September, with a youth focus. This was normal for the fellowship pre-Covid, but had been disrupted in 2022, so, it was good that this has resumed. The interns are recruited via a partner organisation called Missional Links Wales (MLW), who also help manage and mentor the interns through the placement to ensure that both intern and fellowship are enriched. We initiated a process of potentially partnering with an American Fellowship, who are keen to support a county-wide mission in Caerphilly in the future, which went well, facilitated through MLW. This is very much in the early stages of the process but has been encouraging thus far.

The fellowship launched a new course during the year in conjunction with New Wine Cymru, called "Imagine Heaven". It is based on research undertaken on thousands of near-death experiences around the world and gives individuals the opportunity to think about what happens after life, which roused a lot of interest both from the church and the local community. This, along with the Alpha course, which was run after it, took place in a local coffee house and involved some of the same participants. A couple of Kinsugi Hope courses were also run during the year - one for youth, followed closely with an adult class, in a local coffee shop. This is a nationwide course and helps people better manage early signs of stress by focussing on wellbeing techniques. It was very well received by church and non-church folk, alike and resulted in Gateway hosting the national "Bouncing Forwards" Tour which covered the topics of Courage, Resilience and Change. Over 100 attended this evening, which also helped raise awareness of Kinsugi Hope Courses across other churches.

The church was blessed when it received a grant from the National Lottery to fund a joint churches celebration to mark the Queens' Jubilee. More that 7 local churches were involved and contributed resources and money to make this event a great success. Over 1,200 people from the local community attended the funday, which was free of charge and put on to bring the community together to celebrate the Queen. The extended weekend was full of many activities that catered for all ages and preferences, culminating in a Joint Churches Christian service on the Sunday evening, which saw over 220 people crammed into the marquee. This was a great success, both in terms of bringing the local community together and building Christian unity.

The outreach family week was a big success again this year, as it returned in its pre-Covid form. Many children from the community gathered on a daily basis for the Holiday Club, to have fun, engage in Bible stories and themed crafts. Over 70 children signed up for this and the customary fish and chips went down so well with children and parents alike. This combined with a youth BBQ, mountain hike and an all-family pub quiz and buffet, was very well received and saw over 250 people engage from our community through-out the week. This week is a great means of building relationships with the community, which often leads onto further engagement and opportunities to find out more about the Christian faith.

It was great to be able to run our annual Christmas Eve Carol Service in the school again this year, which saw over 250 people attend, many from the community. This was the culmination of our Christmas outreach programme, that included Carol Singing in the pub, with minced pies and Carols outside the shops, as the joy of Christmas was shared with our community.

The fellowship raised funds and sent £2,385 to missionary organisations who were working in Ukraine, to help the humanitarian crisis which unfolded shortly after Russia invaded. This was co-ordinated through the fellowships' newly appointed Justice Co-ordinator, who's role is to co-ordinate our involvement with local and world-wide justice ministries. This took the fellowships' total donations to other missions' work, both local and international to £8,793 for the year. The Justice Co-ordinator, among other things, linked the fellowship with an organisation called "Christians Against Poverty" (CAP) and facilitated a number of Job Club workshops, which helped individuals from the community prepare for job interviews, fill in job applications and instil confidence in often otherwise demoralised people. Another ministry that has emerged out of this role was a monthly Sunday service held in a local care home – Dyffryn Ffrwd, where Gateway is able to minister to over 30 residents.

The fellowship took the opportunity of extended the Executive Leaders role from one day to 2 days per week, which meant, at the end of the year the charity employed 4 people, in the following roles:

- A full time youth worker
- A part time youth worker – 2 days per week.
- A joint part time role – 4 days per week, including: Outreach co-ordinator (2 days) and Executive Leader (2 day).
- A part time Justice Ministries Co-ordinator – 1 day per week

### **Future Plans**

We will be continuing with our regular fellowship gatherings on Sunday and throughout the mid-week, encouraging the group leaders to find inspiring ways of helping build the focused cultures of prayer, worship, discipleship, outreach and Justice across the fellowship, through their groups. The monthly service in Dyffryn Ffrwd will continue and there are plans to start a weekly Bible study there for some of the residents.

The potential partnership with the American church is looking positive, hence, there is an intention to run a pilot missions' week with a small team from this church during the year. If this goes well, the next step will be to become full partners and convert this missions week into an annual event, with a much larger team and other local churches engaged, like in the Queens' Jubilee celebration.

Following the sad death of the Queen and the succession of King Charles to the throne, it is our intention to investigate the possibility of applying for another grant to help the churches run another royal celebration weekend for the Kings Coronation. The Queens Jubilee event helped build Christian unity amongst many of the churches in the town, so it is our intention to commit resources to develop this further. We will also be working with one of these fellowships to assess the feasibility of potentially sharing our youth worker resource, so as to enable them to start and strengthen new youth ministries for themselves. We will also be talking with another one of these fellowships, to assess whether Gateway could facilitate an intern who works predominantly with them to initiate a youth ministry in their fellowship.

We intend to continue using our children's and Youth ministries to bridge-build into our communities and offer more courses like Imagine Heaven, Kintsugi Hope and Alpha, to make people aware of what Christian hope can look like for them, as we endeavour to advance the Christian faith in Caerphilly.

### **Financial Review**

Donations totalling £96,619 were received during the year, from individuals within the fellowship (£84,869), contributions from local fellowships towards Joint Church projects

(£1,750) and by way of grants from charitable organisations (£10,000). Expenditure during the year totalled £114,849 and focused on promoting Gateway's objectives of; making the Christian message available to more people in our town, strengthening the faith of its members through spiritual equipping/Christian fellowship, building a sense of community and supporting other justice-based ministries.

The result for the year was a deficit of £18,226 compared to a deficit of £2,974 in 2021, which was the result in part of the return to normal activities as Covid restriction were lifted and the fact that grants received during the pandemic which had allowed Gateway to increase its employed personnel, were being depleted.

As this situation became clearer as the year progressed and it became apparent that our income was not sufficient to cover our annual expenditure, the trustees instigated a detailed financial review. Gateway's cost base was reviewed along with the roles of each of Gateway's employed staff, to identify if capacity could be found to reduce costs. Several areas were identified where costs could be cut in the short term, to allow us time to present the situation to the fellowship before longer term cuts were made. During this process, Gateway secured a funding stream, that would release additional funds, when matched by additional funds from within the fellowship. The fellowship responded very positively to this, which helped decrease the decline and enable us to produce a budgeted plan for 2023 that brings us back to a breakeven position.

Funds at the end of the year were at £30,695, of which £423 were restricted and £30,272 were unrestricted. This level of funds position the fellowship comfortably in the safety zone of satisfying any statutory obligations in the event of an unlikely collapse in funding.

#### **The CIO's reserves policy:**

It is the policy of the charity to try to hold unrestricted reserves, not designated for a specific use where possible, to enable a greater level of discretion for funding charitable activities. However, where donors give specific instructions for the use of their gift or where grants are received to fund specific projects, the charity will hold these donations as restricted funds. We do not have a minimum cash reserves target, but aim to act cautiously and maintain a cash balance that would enable us to at least cover any short term liabilities, satisfy any statutory requirements in terms of employment obligations and ensure that we can make a responsible and managed exit from our projects, should funding cease. With our General Fund at £30,272 (December 2021: £47,512) this allows adequate resources to maintain the work of the charity.

The CIO relies on regular donations from its members to fund its core activities and a small number of grant applications to fund some new initiatives.

#### **Declaration**

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

Signed on behalf of the CIO's trustees

.....  
Mr. P. Tyler

Date: ..... 24/9/23 .....

## INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF CLUB 707

I report on the accounts of the Charitable Incorporated Organization for the year ended 31 December 2022 which are set out on pages 9 to 15.

### Respective Responsibilities of Trustees and Examiner

The CIO's trustees are responsible for the preparation of the accounts.

The CIO's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

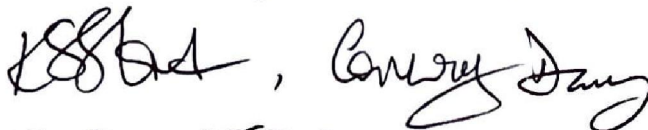
### Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 the 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 our examination, no matter has come to my attention.

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:
  - o To keep accounting records in accordance with section 130 of the Charities Act; and
  - o To prepare record with accord with the accounting records and comply with the accounting requirements of the Charities 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.



KATHRYN SHORT, FCCA  
Conway Davis  
4 Station Terrace  
Caerphilly  
CF83 1HD

## GATEWAY CHURCH CAERPHILLY CIO

### Statement Of Financial Activities (Including Income and Expenditure Account) For the Year Ending 31 December 2022


	Notes	Restricted £	Unrestricted £	2022 Total £	2021 Total £
<b>Income From:</b>					
<b>Donations and Legacies</b>	4	13,568.65	83,050.49	96,619.14	81,755.81
<b>Other Income</b>		0.00	0.00	0.00	0.00
<b>Total Income</b>		<u>13,568.65</u>	<u>83,050.49</u>	<u>96,619.14</u>	<u>81,755.81</u>
<b>Expenditure on:</b>					
<b>Charitable Activities</b>	5	14,554.77	100,290.26	114,845.03	84,729.37
<b>Fund Raising Activities</b>		0.00	0.00	0.00	0.00
<b>Total Expenditure</b>		<u>14,554.77</u>	<u>100,290.26</u>	<u>114,845.03</u>	<u>84,729.37</u>
<b>Net Income</b>		-986.12	-17,239.77	-18,225.89	-2,973.56
<b>Net Movement in Funds Before Transfers</b>		-986.12	-17,239.77	-18,225.89	-2,973.56
Transfers between Funds		0.00	0.00	0.00	0.00
<b>Net Movement in Funds After Transfers</b>		<u>-986.12</u>	<u>-17,239.77</u>	<u>-18,225.89</u>	<u>-2,973.56</u>
<b>Total Funds Brought Forward</b>		1,408.55	47,512.10	48,920.65	51,894.21
<b>Total Funds Carried Forward</b>	10	<u>422.43</u>	<u>30,272.33</u>	<u>30,694.76</u>	<u>48,920.65</u>

# GATEWAY CHURCH CAERPHILLY CIO

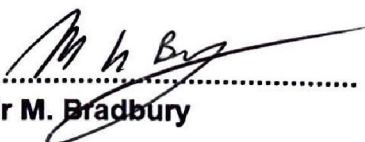
## Balance Sheet As At 31 December 2022

		2022		2021	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	6		993.96		1,987.93
<b>CURRENT ASSETS</b>					
Debtors	7	7,439.60		3,145.01	
Cash in hand		1,358.25		359.10	
Cash at bank		24,541.43		46,184.07	
<b>TOTAL CURRENT ASSETS</b>		<b>33,339.28</b>		<b>49,688.18</b>	
<b>CREDITORS: Amounts falling due within one year</b>					
	8	<b>3,638.48</b>		<b>2,755.46</b>	
<b>Net Current Assets</b>			<b>29,700.80</b>		<b>46,932.72</b>
Total Assets Less Current Liabilities			30,694.76		48,920.65
<b>NET ASSETS</b>			<b>30,694.76</b>		<b>48,920.65</b>
<b>Represented by:</b>					
Unrestricted Funds	9		30,272.33		47,512.10
Restricted Funds	9		422.43		1,408.55
<b>TOTAL FUNDS</b>			<b>30,694.76</b>		<b>48,920.65</b>

Approved by the board of trustees



.....  
Mr P. Tyler



.....  
Mr M. Bradbury

Date: 24/9/23  
.....

## GATEWAY CHURCH CAERPHILLY CIO

### Notes to the Accounts for the Year Ended 31 December 2022

#### 1.0 Basis of Preparation

#### 1.1 Basis of accounting

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

The accounts have been prepared in accordance 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 (FRS102) issued on 16 July 2014,
- and with the Charities Act 2011

These accounts have been prepared on a going concern basis which the trustees continue to believe is appropriate.

#### 1.2 Change in basis of accounting

There has been no change to the accounting policies since last year.

#### 1.3 Changes to previous accounts

No changes have been made to accounts for previous years

#### 2.0 Accounting Policies

#### 2.1 Income

##### Recognition of incoming resources

All Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

##### Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

##### Grants

Grants are recognised as income when they are received provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

##### Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the services or facility received.

##### Volunteer Help

The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

##### Investment Income

This is included in the accounts when receivable.

## Notes to the Accounts for the Year Ended 31 December 2022

### 2.2 Expenditure and Liabilities

**Liability recognition:** All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

**Raising Funds** represents expenditure incurred in motivating the individual supporters, trusts and other organisations to contribute to the work of the charity.

**Charitable activities** represents those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

**Governance costs** represents those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs of preparation and examination of statutory accounts and costs linked to the strategic management of the charity.

All costs including support costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on the basis of an estimate of the proportion of time spent by staff on the activity.

**Support costs** are those costs which do not in themselves constitute an activity; instead they enable output creating activities to be undertaken. This cost category includes the central or regional office functions such as general management, human resources and payroll administration, budgeting and accounting, and information technology.

### 2.3 Fund accounting

The charity maintains various types of funds as follows:

**General unrestricted funds** represent income which can be used in accordance with the charitable objects at the discretion of the trustees.

**Designated funds** represent income set aside by the trustees out of general unrestricted funds for specific future purposes or projects.

**Restricted funds** represent income to be used in accordance with specific restrictions imposed by donors or which has been raised by the charity for particular purposes.

### 2.4 Fixed Assets and depreciation

The threshold for capitalisation of assets is set at £1,000 per item. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

IT Equipment	-	25% straight line basis
Fixtures, fitting and equipment	-	25% straight line basis

## Notes to the Accounts for the Year Ended 31 December 2022

### 2.5 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

### 2.6 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand.

### 3.0 Net Movement in Funds

The net movement in funds for the year is stated after charging:

Depreciation and other amounts written off fixed assets:

Owned assets	993.97	993.97
Independent examiners fees	660.00	660.00

### 4.0 Donations and Legacies

	Restricted 2022 £	Unrestricted 2022 £	Total 2022 £	Total 2021 £
Regular giving's and other offerings	0.00	66,273.90	66,273.90	62,258.00
Contributions to Events	0.00	733.95	733.95	0.00
Grants and Project Income	13,318.65	518.62	13,837.27	4,270.00
Tax Recoverable	250.00	15,524.02	15,774.02	15,227.81
	<u>13,568.65</u>	<u>83,050.49</u>	<u>96,619.14</u>	<u>81,755.81</u>

### 5.0 Charitable Activities

	Restricted 2022 £	Unrestricted 2022 £	Total 2022 £	Total 2021 £
Employment Costs	1,178.96	60,115.68	61,294.64	54,074.62
Youth Programmes	0.00	10,620.41	10,620.41	8,133.70
Outreach	0.00	6,319.87	6,319.87	2,959.69
Training	0	574.00	574.00	1,305.20
Project Events	11,750	562.00	12,312.18	0.00
Equipment Purchased	0	3,623.57	3,623.57	1,787.19
Premises Rental	0	5,190.00	5,190.00	3,618.75
Legal & Professional Costs	0	660.00	660.00	520.00
Subscription	0	2,071.55	2,071.55	1,028.90
Donations	1,625.63	7,167.65	8,793.28	9,450.03
Insurance	0.00	647.39	647.39	578.29
Depreciation	0.00	993.97	993.97	993.97
Other	0.00	1,744.17	1,744.17	279.03
	<u>14,554.77</u>	<u>100,290.26</u>	<u>114,845.03</u>	<u>84,729.37</u>

## Notes to the Accounts for the Year Ended 31 December 2022

### 6.0 Fixed Assets - Tangible

	Equipment £	IT Equipment £	Total Assets £
<b>Cost</b>			
At 1 January 2022	2,810.74	1,165.13	3,975.87
Additions	0.00	0.00	0.00
Disposals	0.00	0.00	0.00
At 31 December 2022	<u>2,810.74</u>	<u>1,165.13</u>	<u>3,975.87</u>
<b>Depreciation</b>			
At 1 January 2022	1,405.38	582.56	1,987.94
Charge for the year	702.69	291.28	993.97
Disposals	0.00	0.00	0.00
At 31 December 2022	<u>2,108.07</u>	<u>873.84</u>	<u>2,981.91</u>
<b>Net Book Values</b>			
At 31 December 2022	<u>702.67</u>	<u>291.29</u>	<u>993.96</u>
At 31 December 2021	<u>1,405.36</u>	<u>582.57</u>	<u>1,987.93</u>

### 7.0 Debtors

	2022 £	2021 £
Trade Debtors	0.00	0.00
HMRC - Gift aid Tax Reclaimable	7,439.60	3,145.01
	<u>7,439.60</u>	<u>3,145.01</u>

### 8.0 Creditors: Amounts falling due in less than one year

	2022 £	2021 £
Accruals	3,638.48	2,755.46
Other		0.00
	<u>3,638.48</u>	<u>2,755.46</u>

### 9.0 Movement in Funds

	Restricted Funds £	Unrestricted Funds £	Total £
Balance at 01/01/2022	<u>1,408.55</u>	<u>47,512.10</u>	<u>48,920.65</u>
Incoming Resources	<u>13,568.65</u>	<u>83,050.49</u>	<u>96,619.14</u>
Outgoing Resources	<u>14,554.77</u>	<u>100,290.26</u>	<u>114,845.03</u>
Transfers between funds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Balance at 31/12/2022	<u>422.43</u>	<u>30,272.33</u>	<u>30,694.76</u>

## Notes to the Accounts for the Year Ended 31 December 2021

### 10.0 Analysis of Net Assets Between Funds

	<b>Restricted Funds £</b>	<b>General Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Tangible Fixed Assets	0.00	993.96	993.96	1,987.93
Current Assets	422.43	32,916.85	33,339.28	49,688.18
Current Liabilities	0.00	-3,638.48	-3,638.48	-2,755.46
	<b>422.43</b>	<b>30,272.33</b>	<b>30,694.76</b>	<b>48,920.65</b>

**GATEWAY CHURCH CAERPHILLY**

England & Wales - Charity number 1159759

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# Accounts

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**CHARITY NUMBER: 1159759**

**GATEWAY CHURCH CAERPHILLY  
CHARITABLE INCORPORATED ORGANISATION (CIO)  
UNAUDITED ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**CHARITABLE INCORPORATED ORGANIZATION (CIO) INFORMATION:**

Charity Name: Gateway Church Caerphilly CIO

Working Names: Gateway

Registered Number: Charity Number: 1159759

Registered Office: Uplands  
Blackbrook Road  
Caerphilly  
CF83 1NF

Website Address: [gatewaychurchcaerphilly.org](http://gatewaychurchcaerphilly.org)

Trustees: Mr. P. Tyler (Chairman and Treasurer) appointed 04/11/14  
Mr. A. Williams appointed 04/11/14  
Mr. M. Bradbury appointed 04/11/14

Independent Examiners: Conway Davis  
4 Station Terrace  
Caerphilly  
CF83 1HD

Bankers: Lloyds Banking Group plc  
21 Cardiff Road  
Caerphilly  
CF83 1WD

## **GATEWAY CHURCH CAERPHILLY CIO**

### **Report of the Trustees For the Year to 31 December 2021**

The trustees are pleased to present their report together with the financial statements of the CIO for the year ended 31 December 2021

#### **Reference and administrative details**

Charity number	1159759
Charity address	Uplands, Blackbrook Road, Caerphilly, CF83 1NF
CIO Trustees	Mr. P. Tyler (Chairman and Treasurer) Mr. A. Williams Mr. M. Bradbury

#### **Structure, Governance and Management**

Gateway Church Caerphilly is a charity established as a Charitable Incorporated Organisation and is governed by its governing document and constitution, which incorporates the Statement of Faith. The constitution was adopted on 4<sup>th</sup> November 2014.

The CIO is a constituted Christian Church.

The trustee selection method is based upon their role within the church, with some of the senior leaders being required to act as trustees unless there are potential conflicts – married couples cannot both act as trustees.

Trustees remain in office until such time as they retire or no longer qualify under the constitution.

New trustees are provided all relevant information regarding the running of the church and the requirements of being CIO trustee, along with relevant booklets from the Charity Commission re becoming a trustee and being a CIO.

#### **Objectives and Activities**

The objects of the CIO are:

For the public benefit, via the advancement of the Christian faith, in accordance with the Statement of Faith, as laid down in the constitution.

The main activities in relation to these objects are:

Provide regular Sunday church services for members (adults and children), which are also open to the general public, centred around worship, Biblical teaching and providing an environment for people to share their faith-based experiences. This helps some individuals grow their faith and others, experience faith for the first time.

Provide regular mid-week small group gatherings, which help to build Christian relationships through discipleship and express of our faith in daily life.

Provide regular joint churches youth gatherings which enable our youth to meet other Christian youth across the churches in the town, along with small-group informal discipleship meetings with our youth, usually in a local coffee house.

Provide weekly youth clubs for ages 6 through to 18, which build a sense of community along with Christian based life values.

Organize community-based activities which help build relationships, community and opens channels of opportunity for individuals to investigate Christianity for themselves.

Support financially and with personnel resource other local charities, such as Club 707 (which takes the Christian faith into schools), Missional Links Wales (which helps Welsh churches build partnerships with missionally focused churches in the USA and sources American interns to help churches across Wales, like Gateway with its Christian initiatives) and also helps the needy through supporting local food banks.

Financially support national and international charities such as Kintsugi Hope, Tear Fund, Compassion, Just Earth, Safe Families, etc. which seek to help those in need, alleviate poverty and provide humanitarian relief.

### **Achievements and Performance**

For many, this has been another challenging year, as society in general, together with the Gateway family has had to continue to deal with the suffering and difficulties caused by the extended time of lockdowns caused by the prolonged COVID-19 pandemic. While much was done during 2020 to transition our gathering to an online platform, the prolonged nature of these restrictions took its toll on many in the fellowship. Hence, much effort was made to bring people together in-person when restrictions permitted and to re-build relationships that may have been weakened during the previous year. Despite these challenges, much has been learned and achieved in the advancement of the CIO's objectives during the year, which were:

Prior to the lifting of restrictions, we:

- Gathered the whole fellowship every Sunday via Zoom conference call which allowed people to connect with the fellowship. It also allowed a greater sense of involvement, as most of the fellowship contributed to these gatherings during this time.
- Regularly engaged in APP-based Bible reading plans across the fellowship, which helped give a sense of journeying together.
- Held bi-weekly Zoom based morning prayer meetings, which helped many connect with God through joint prayer.
- Continued connecting all mid-week groups with weekly gatherings over Zoom, allowing individuals to keep connected and encouraged.
- Re-established our weekly Kids Club via zoom and were able to connect our youth into a variety of online activities like, fitness sessions, baking, escape rooms, quiz's etc. which helped keep church and community young people connected. This ministry was significantly helped by our American intern who arrived in September 2020 (despite the lockdown) and was a great blessing to the fellowship.
- Run a number of on-line Kintsugi wellbeing courses, which helped many (youth and adults) better identify and deal with issues of wellbeing.
- Run on-line community quiz evenings, which were ways of bringing our church and community together in fun ways.

As restrictions began to ease, we started transitioning from online to more in-person gatherings, using our mid-week group structure to pilot the way forward. This was made more difficult for us because Gateway does not have a building of its own, so we needed to be as flexible as possible and utilise a number of alternative venues, to enable us to gather these groups in-person throughout the week. By the middle of the year all church groups were meeting together in-person again and feeling the encouragement of personal connection.

The Cwrt Rawlin Primary School was our pre-pandemic permanent Sunday venue, which remained unavailable to us for the whole of 2021. Fortunately, the generosity of other fellowships in the town, enabled us to start meeting on Sundays in-person from July, when Connect Life Church Caerphilly became our new temporary home. While this was an important transition for us, government restrictions made fellowshiping together challenging.

The leaders used this time during the early part of the year to fine tune and strengthen our vision and mission for the fellowship, which we were able to unpack in detail during the later part of the year. This enabled us to give some focused time on looking at our culture and purpose, in terms of our relationship with God, each other and our community.

Funding was received to extend the role of the Kintsugi wellbeing co-ordinator beyond the end of the year and we took the opportunity of self-funding a new "Executive Leaders" role within the fellowship to help co-ordinate the activities in and across the fellowship, which was an important development. That meant we employed 4 individuals during the year:

- A full time youth worker
- A part time youth worker – 2 days per week.
- A joint part time role – 4 days per week, including: Outreach co-ordinator (2 days), Executive Leader (1 day) and the Wellbeing co-ordinator (1 day).
- Part time (10 hours) youth worker and Technical Co-ordinator.

During lockdown we developed the skills to broadcast our online Zoom-based services on social media, which was invaluable for us getting back together, as now we were able to do this for our in-person gatherings as well. This required some investment in further technology, which helped many continue to share fellowship with us, who were still isolating at home.

By the end of the Summer we were running all of our normal regular in-person activities – Sunday services, Sunday children & youth services, mid-week group gatherings, kids club and youth ministries. Our youth work got back to full strength, involving:

- Cross churches youth discipleship called "Going Deeper" for 11 to 18 year olds.
- Small weekly discipleship groups of 2 to 3 young people who meet with a leader.
- Weekly youth club for community-based youngsters.

## **Future Plans**

We are so grateful to Connect Life Church Caerphilly for their generosity in allowing us to use their building for our Sunday services during the pandemic, but we are committed to returning to the Cwrt Rawlin school as soon as possible, which we consider to be our home. Doing whatever is needed to facilitate this will be a key priority for us in 2022.

We need to build and strengthen our mid-week groups, who struggled during lockdown, so, we will be committing time and resource to ensuring that people feel connected again and receive the blessing of Christian fellowship.

Re-engaging our outreach activities and philosophy is important to us, so we are planning to run a series of courses - wellbeing and discussions around what is after life, which we hope will lead to further involvement in our faith-based Alpha course, planned for the Spring. Equipping the fellowship to share their faith is going to be another focus as we move into 2022.

Much has been achieved during 2021 on developing our online and social media presence, which needs to be further advanced for us to better understand and reach our community. It is our aim to release resources to focus more on this moving forward.

## **Financial Review**

Donations totalling £81,756 were received during the year from individuals within the fellowship (£78,756) and by way of grants from charitable organisations (£3,000). Expenditure during the year totalled £84,729 and focused on promoting Gateway's objectives of strengthening the faith of its members through spiritual equipping and Christian fellowship, making the Christian faith accessible to non-Christians and supporting other justice-based ministries.

The result for the year was a deficit of £2,972 compared to a surplus of £19,452 in 2020, which was the result of the partial return to normal activities as the restriction introduced during the pandemic were lifted. The level of activities planned for 2022 are expected to further increase and to eat into the 2020 surplus, as we plan to expand existing activities and develop new areas of focus, which will take us back to our normal level of operating reserves.

The trustees committed to maintain the previously increased hours of the Outreach Community Worker at 4 days a week, following the receipt of a grant to partially cover this, as outlined above.

### **The CIO's reserves policy:**


It is the policy of the charity to try to hold unrestricted reserves, not designated for a specific use where possible, to enable a greater level of discretion for funding charitable activities. However, where donors give specific instructions for the use of their gift or where grants are received to fund specific projects, the charity will hold these donations as restricted funds. We do not have a minimum cash reserves target, but aim to act cautiously and maintain a cash balance that would enable us to at least cover any short term liabilities, satisfy any statutory requirements in terms of employment obligations and ensure that we can make a responsible and managed exit from our projects, should funding cease. With our General Fund at £47,512 (December 2020: £46,536) this allows adequate resources to maintain the work of the charity.

The CIO relies on regular donations from its members to fund its core activities and a small number of grant applications to fund some new initiatives.

### **Declaration**

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

Signed on behalf of the CIO's trustees

  
.....  
Mr. P. Tyler

Date: ..... 18<sup>th</sup> Oct 2022 .....

## **INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF CLUB 707**

I report on the accounts of the Charitable Incorporated Organization for the year ended 31 December 2021 which are set out on pages 9 to 15.

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

The CIO's trustees are responsible for the preparation of the accounts.

The CIO's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.



### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 the 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 our examination, no matter has come to my attention.

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:
  - o To keep accounting records in accordance with section 130 of the Charities Act; and
  - o To prepare record with accord with the accounting records and comply with the accounting requirements of the Charities 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.

  
  
Conway Davis  
4 Station Terrace  
Caerphilly  
CF83 1HD

## GATEWAY CHURCH CAERPHILLY CIO

### Statement Of Financial Activities (Including Income and Expenditure Account) For the Year Ending 31 December 2021


		Restricted £	Unrestricted £	2021 Total £	2020 Total £
<b>Income From:</b>					
Donations and Legacies	4	4,230.00	77,525.81	81,755.81	93,346.19
Other Income		0.00	0.00	0.00	0.00
<b>Total Income</b>		<u>4,230.00</u>	<u>77,525.81</u>	<u>81,755.81</u>	<u>93,346.19</u>
<b>Expenditure on:</b>					
Charitable Activities	5	7,597.35	77,132.02	84,729.37	72,394.06
Fund Raising Activities		0.00	0.00	0.00	1,500.00
<b>Total Expenditure</b>		<u>7,597.35</u>	<u>77,132.02</u>	<u>84,729.37</u>	<u>73,894.06</u>
<b>Net Income</b>		-3,367.35	393.79	-2,973.56	19,452.14
<b>Net Movement in Funds Before Transfers</b>		-3,367.35	393.79	-2,973.56	19,452.14
Transfers between Funds		-582.08	582.08	0.00	0.00
<b>Net Movement in Funds After Transfers</b>		<u>-3,949.43</u>	<u>975.87</u>	<u>-2,973.56</u>	<u>19,452.14</u>
<b>Total Funds Brought Forward</b>		5,357.98	46,536.23	51,894.21	32,442.07
<b>Total Funds Carried Forward</b>	10	<u>1,408.55</u>	<u>47,512.10</u>	<u>48,920.65</u>	<u>51,894.21</u>


# GATEWAY CHURCH CAERPHILLY CIO

## Balance Sheet As At 31 December 2021

		2021		2020	
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	6		1,987.93		2,981.90
<b>CURRENT ASSETS</b>					
Debtors	7	3,145.01		3,132.50	
Cash in hand		359.10		166.72	
Cash at bank		46,184.07		47,916.95	
<b>TOTAL CURRENT ASSETS</b>		<b>49,688.18</b>		<b>51,216.17</b>	
<b>CREDITORS:</b> Amounts falling due within one year	8		<b>2,755.46</b>		<b>2,303.86</b>
<b>Net Current Assets</b>			<b>46,932.72</b>		<b>48,912.31</b>
Total Assets Less Current Liabilities			48,920.65		51,894.21
<b>NET ASSETS</b>			<b>48,920.65</b>		<b>51,894.21</b>
<b>Represented by:</b>					
Unrestricted Funds	9		47,512.10		46,536.23
Restricted Funds	9		1,408.55		5,357.98
<b>TOTAL FUNDS</b>			<b>48,920.65</b>		<b>51,894.21</b>

Approved by the board of trustees on

  
 .....  
 Mr P. Tyler

  
 .....  
 Mr M. Bradbury

Date: ..... 18<sup>th</sup> Oct 2022 .....

## GATEWAY CHURCH CAERPHILLY CIO

### Notes to the Accounts for the Year Ended 31 December 2021

#### 1.0 Basis of Preparation

##### 1.1 Basis of accounting

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

The accounts have been prepared in accordance 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 (FRS102) issued on 16 July 2014,
- and with the Charities Act 2011

These accounts have been prepared on a going concern basis which the trustees continue to believe is appropriate.

##### 1.2 Change in basis of accounting

There has been no change to the accounting policies since last year.

##### 1.3 Changes to previous accounts

No changes have been made to accounts for previous years

#### 2.0 Accounting Policies

##### 2.1 Income

###### Recognition of incoming resources

All Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

###### Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

###### Grants

Grants are recognised as income when they are received provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

###### Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the services or facility received.

###### Volunteer Help

The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

###### Investment Income

This is included in the accounts when receivable.

## Notes to the Accounts for the Year Ended 31 December 2021

### 2.2 Expenditure and Liabilities

**Liability recognition:** All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

**Raising Funds** represents expenditure incurred in motivating the individual supporters, trusts and other organisations to contribute to the work of the charity.

**Charitable activities** represents those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

**Governance costs** represents those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs of preparation and examination of statutory accounts and costs linked to the strategic management of the charity.

All costs including support costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on the basis of an estimate of the proportion of time spent by staff on the activity.

**Support costs** are those costs which do not in themselves constitute an activity; instead they enable output creating activities to be undertaken. This cost category includes the central or regional office functions such as general management, human resources and payroll administration, budgeting and accounting, and information technology.

### 2.3 Fund accounting

The charity maintains various types of funds as follows:

**General unrestricted funds** represent income which can be used in accordance with the charitable objects at the discretion of the trustees.

**Designated funds** represent income set aside by the trustees out of general unrestricted funds for specific future purposes or projects.

**Restricted funds** represent income to be used in accordance with specific restrictions imposed by donors or which has been raised by the charity for particular purposes.

### 2.4 Fixed Assets and depreciation

The threshold for capitalisation of assets is set at £1,000 per item. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

IT Equipment	-	25% straight line basis
Fixtures, fitting and equipment	-	25% straight line basis

## Notes to the Accounts for the Year Ended 31 December 2021

### 2.5 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

### 2.6 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand.

### 3.0 Net Movement in Funds

The net movement in funds for the year is stated after charging:

Depreciation and other amounts written off fixed assets:

Owned assets	993.97	993.97
Independent examiners fees	660.00	800.00

### 4.0 Donations and Legacies

	Restricted 2021 £	Unrestricted 2021 £	Total 2021 £	Total 2020 £
Regular giving's and other offerings	0.00	62,258.00	62,258.00	59,655.23
Contributions to Events	0.00	0.00	0.00	0.00
Grants and Project Income	4,230.00	40.00	4,270.00	18,852.00
Tax Recoverable	0.00	15,227.81	15,227.81	14,838.96
	<u>4,230.00</u>	<u>77,525.81</u>	<u>81,755.81</u>	<u>93,346.19</u>

### 5.0 Charitable Activities

	Restricted 2021 £	Unrestricted 2021 £	Total 2021 £	Total 2020 £
Employment Costs	4,902.04	49,172.58	54,074.62	38,577.70
Youth Programmes	0.00	8,133.70	8,133.70	9,561.66
Outreach	0.00	2,959.69	2,959.69	4,758.38
Training	0.00	1,305.20	1,305.20	5,506.94
Equipment Purchased	894.00	893.19	1,787.19	1,791.77
Premises Rental	0.00	3,618.75	3,618.75	1,205.00
Legal & Professional Costs	0.00	520.00	520.00	800.00
Subscription	0.00	1,028.90	1,028.90	278.29
Donations	1,088.00	8,362.03	9,450.03	9,300.30
Insurance	0.00	578.29	578.29	404.04
Depreciation	0.00	993.97	993.97	993.97
Other	422.03	-143.00	279.03	716.01
	<u>7,306.07</u>	<u>77,423.30</u>	<u>84,729.37</u>	<u>73,894.06</u>

## Notes to the Accounts for the Year Ended 31 December 2021

### 6.0 Fixed Assets - Tangible

	Equipment £	IT Equipment £	Total Assets £
<b>Cost</b>			
At 1 January 2021	2,810.74	1,165.13	3,975.87
Additions	0.00	0.00	0.00
Disposals	0.00	0.00	0.00
At 31 December 2021	<u>2,810.74</u>	<u>1,165.13</u>	<u>3,975.87</u>
<b>Depreciation</b>			
At 1 January 2021	702.69	291.28	993.97
Charge for the year	702.69	291.28	993.97
Disposals	0.00	0.00	0.00
At 31 December 2021	<u>1,405.38</u>	<u>582.56</u>	<u>1,987.94</u>
<b>Net Book Values</b>			
At 31 December 2021	<u>1,405.36</u>	<u>582.57</u>	<u>1,987.93</u>
At 31 December 2020	<u>2,108.05</u>	<u>873.85</u>	<u>2,981.90</u>

### 7.0 Debtors

	2021 £	2020 £
Trade Debtors	0.00	0.00
HMRC - Gift aid Tax Reclaimable	<u>3,145.01</u>	<u>3,132.50</u>
	<u>3,145.01</u>	<u>3,132.50</u>

### 8.0 Creditors: Amounts falling due in less than one year

	2021 £	2020 £
Accruals	2,755.46	2,303.86
Other	0.00	0.00
	<u>2,755.46</u>	<u>2,303.86</u>

## Notes to the Accounts for the Year Ended 31 December 2021

### 9.0 Movement in Funds

	<u>Restricted</u> <u>Funds</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Total</u> £
Balance at 01/01/2021	<u>5,357.98</u>	<u>46,536.23</u>	<u>51,894.21</u>
Incoming Resources	<u>4,230.00</u>	<u>77,525.81</u>	<u>81,755.81</u>
Outgoing Resources	<u>7,597.35</u>	<u>77,132.02</u>	<u>84,729.37</u>
Transfers between funds	<u>-582.08</u>	<u>582.08</u>	<u>0.00</u>
Balance at 31/12/2021	<u>1,408.55</u>	<u>47,512.10</u>	<u>48,920.65</u>

The Community Engagement Fund was set up to monitor the expenditure of monies received from a grant making body, specifically to help build a sense of community in our local community. In the past eighteen months the full amount of the restricted funding has been spent in accordance with the donor's stipulations, so with the restrictions on this fund being met, the remaining fixed asset which marked up the balance was transferred to the General Fund.

### 10.0 Analysis of Net Assets Between Funds

	<u>Restricted</u> <u>Funds</u> £	<u>General</u> <u>Funds</u> £	<u>Total</u> <u>Funds</u> 2021 £	<u>Total</u> <u>Funds</u> 2020 £
Tangible Fixed Assets	0.00	1,987.93	1,987.93	2,981.90
Current Assets	1,408.55	48,279.63	49,688.18	51,216.17
Current Liabilities	0.00	-2,755.46	-2,755.46	-2,303.86
	<u>1,408.55</u>	<u>47,512.10</u>	<u>48,920.65</u>	<u>51,894.21</u>

**GATEWAY CHURCH CAERPHILLY**

England & Wales - Charity number 1159759

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# Accounts

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**CHARITY NUMBER: 1159759**

**GATEWAY CHURCH CAERPHILLY  
CHARITABLE INCORPORATED ORGANIZATION (CIO)**

**UNAUDITED ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENED 31 DECEMBER 2020**

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**CHARITABLE INCORPORATED ORGANIZATION (CIO) INFORMATION:**

Charity Name: Gateway Church Caerphilly CIO

Working Names: Gateway

Registered Number: Charity Number: 1159759

Registered Office: Uplands  
Blackbrook Road  
Caerphilly  
CF83 1NF

Website Address: [gatewaychurchcaerphilly.org](http://gatewaychurchcaerphilly.org)

Trustees: Mr. P. Tyler (Chairman and Treasurer) appointed 04/11/14  
Mr. A. Williams appointed 04/11/14  
Mr. M. Bradbury appointed 04/11/14

Independent Examiners: Conway Davis  
4 Station Terrace  
Caerphilly  
CF83 1HD

Bankers: Lloyds Banking Group plc  
21 Cardiff Road  
Caerphilly  
CF83 1WD

## **GATEWAY CHURCH CAERPHILLY CIO**

### **Report of the Trustees For the Year to 31 December 2020**

The trustees are pleased to present their report together with the financial statements of the CIO for the year ended 31 December 2020

#### **Reference and administrative details**

Charity number	1159759
Charity address	Uplands, Blackbrook Road, Caerphilly, CF83 1NF
CIO Trustees	Mr. P. Tyler (Chairman and Treasurer) Mr. A. Williams Mr. M. Bradbury

#### **Structure, Governance and Management**

Gateway Church Caerphilly is a charity established as a Charitable Incorporated Organization and is governed by its governing document and constitution, which incorporates the Statement of Faith. The constitution was adopted on 4<sup>th</sup> November 2014.

The CIO is a constituted Christian Church.

The trustee selection method is based upon their role within the church, with some of the senior leaders being required to act as trustees unless there are potential conflicts – married couples cannot both act as trustees.

Trustees remain in office until such time as they retire or no longer qualify under the constitution.

New trustees are provided all relevant information regarding the running of the church and the requirements of being CIO trustee, along with relevant booklets from the Charity Commission re becoming a trustee and being a CIO.

#### **Objectives and Activities**

The objects of the CIO are:

For the public benefit, via the advancement of the Christian faith, in accordance with the Statement of Faith, as laid down in the constitution.

The main activities in relation to these objects are:

Provide regular Sunday church services for members (adults and children), which is also open to the general public, centred around worship, Biblical teaching and providing an environment for people to share their faith-based experiences. This helps some individuals grow their faith and others, experience faith for the first time.

Provide regular mid-week small group meetings, which are less formal and promote the development of Christian relationships and the practical expression of faith in the way we live.

Provide regular joint churches youth gatherings which enable our youth to meet other Christian youth across the churches in the town, along with small-group informal discipleship meetings with our youth, usually in a local coffee house.

Provide weekly youth clubs for ages 6 through to 18, which build a sense of community along with Christian based life values.

Organize community-based activities which help build relationships, community and opens channels of opportunity for individuals to investigate Christianity for themselves.

Support financially and with personnel resource other local charities, such as Club 707 (which takes the Christian faith into schools), Missional Links Wales (which helps Welsh churches build partnerships with missionally focused churches in the USA and which sources American interns to help churches across Wales, like Gateway with its Christian initiatives) and also helps the needy through a local food bank called Bridging The Gap.

Financially support national and international charities such as Kintsugi Hope, Tear Fund, Compassion, Just Earth, Safe Families, etc. which seek to help those in need, alleviate poverty and provide humanitarian relief.

## **Achievements and Performance**

For many, this has been an extremely challenging year, as society in general has had to deal with the suffering caused by the COVID-19 pandemic and adapt to the resulting lockdown restrictions. Gateway, in the face of these challenges, quickly and flexibly adapted its means of gathering people along with its activities and processes, as we migrated from our previously predominant 'in-person' approach, to meeting virtually online via Zoom. It used a number of IT based platforms and Apps to engage people across the whole fellowship in focused teaching programmes and daily devotional plans. Despite these challenges, much has been learned and achieved in the advancement of the CIO's objectives during the year, which were:

Prior to lockdown, in the first 3 months of the year we provided the following services, materials and activities as in previous years:

- A weekly Sunday worship and teaching service for adults and 2 Sunday schools for children, at the Cwrt Rawlin Primary School on the Castle View estate in Caerphilly.
- A weekly Sunday School and Youth Service for up to 25 children and youth.
- 7 regular weekly mid-week meetings spread across the whole week from Monday to Friday, at different locations and times, servicing the needs of over 70 adults.
- Bi-weekly discipleship gatherings for our youth (11 – 18), which connected with similar aged youth from other churches in the town with up to 25 youngsters attending.
- Bi-weekly small youth discipleship groups (2 – 3 people), which usually met straight after school, over a drink/cake in a local coffee house. There were 6 groups operating by the end of March 2020, helping around 17 youngsters.
- Resources to run 2 mid-week youth clubs from ages 6 to 18 for over 60 children and youth.
- Run 4 training and equipping courses across the fellowship to help individuals share their faith with others and better understand how their faith stands up to those challenging questions.

- Held a barn dance in the local school which gathered a number of people from the fellowship and community, for a fun social evening.

Following lockdown restrictions, we quickly learned how to run mass gatherings via video conferencing over Zoom, which continued to engage the fellowship on a regular basis in an interactive way. Most of our regular face to face meetings were successfully migrated onto this online platform, which provided much support for a significant portion of the fellowship, during these very uncertain times. This platform opened doors for others to join us, who did not previously, as in some ways it made us more easily accessible than meeting in person, as the service was now only a click away. People joined us from other parts of the nation, as well as linking in from other countries.

Soon after lockdown we began praying and worship every morning on zoom for 30 mins from 8:30am, which helped support many individuals and saw over 25 people meet on a regular basis.

Fellowship wide daily reading/study plans were established, via the YouVersion Bible App, which saw most of the fellowship engage in and feel encouraged as we read and discussed scripture together in our smaller WhatsApp groups. These reading plans became the theme for our Sunday services, which continued into our mid-week small groups. Each small group got involved in running a Sunday service, which saw virtually all of the fellowship get involved in doing something in these services, from MC, preaching, introducing songs, testimonies, readings, praying, etc. The diversity of involvement was a blessing for many.

The pandemic challenged us to think creatively about how to engage our community, which had always been a priority for us. We run community family/bubble treasure hunts, challenge events, baking and sharing activities, card creating/writing events, share a blessing with your neighbour initiatives, quiz nights, etc. All of this helped maintain and build a sense of community, as we did whatever we could together in our new virtual world.

We increased the scope and role of our part-time Outreach Community Worker, thanks to a grant we received during the pandemic, to develop a platform for using a national wellbeing course called "Kintsugi Hope". We engaged with 21 adults and 13 young people, over 5 separate courses during the Autumn, some of whom were frontline nurses and healthcare professionals. Working in the NHS, they really struggled during the initial wave, but through the support of the group, the material taught and the tools shared they found the second wave easier to cope with. In addition to the Wellbeing Co-ordinator, 19 volunteers were trained from a number of the fellowships in the town, to run or support the groups and reaped the benefits themselves as they acquired new tools to cope in difficult situations. Most courses were run online due to the continued lockdown in the area and strong relationships formed with many remaining in contact. Here are a few testimonies from individuals who participated:

- "The Course helped me realise that I am not the only one struggling, that I'm not alone."
- "Helped me to accept my situation and who I am"
- "Gave me tools to use and share with others."
- "Helped me understand how to better cope in difficult times"

We completed another 3 Alpha courses during the year, one of which was mid-way through, as the first lockdown hit. We quickly adapted the approach and using Zoom, were able to continue online, learning as we went. 2 other courses took place online, which in some respects were more challenging than face to face – particularly from a relationship building perspective, but the reach was geographically greater, as people joined from London, Sheffield, Milan (Italy) and Nimes (France), along with local participants. In total, 35 people participated in these courses as a means of commencing or continuing their journey of faith. Our Alpha co-ordinator also helped other churches across the country with the Alpha online migration.

Despite our young people being very social media savvy, they have found the online move challenging, meaning our youth worker team had to be highly creative in the ways they engaged them online. That said, all of our fellowship-based discipleship groups have thrived despite these difficulties, meeting up weekly as opposed to the previous bi-weekly gatherings. We also extended the provision of these groups to form a younger small group for 2 boys in the 9 - 11 age category. These groups have supported and helped our young people deal with the challenges of this once in a lifetime occurrence. These sessions included baking together, pizza evenings, online escape rooms, quiz evenings, creating and writing personal cards for some of the care home residents in our local communities, producing personal encouragement gifts for one another, etc. which all helped take the focus off themselves and onto helping others. Our kids and youth clubs took a bit longer to make the move online and it wasn't until the final quarter of the year before we started to re-engage non-fellowship-based youngsters on mass.

Our usual community engagement programme was severely impacted by the pandemic as this normally involves lots of face-to-face social interaction. Instead, we focused on developing our social media platform and producing regular podcasts, which involved chatting through some of the challenges posed by the pandemic and offering prayer and support. Part of this development involved regular online discussions where a panel would address pressing issues, which was streamed live on Facebook and our YouTube channel. This engaged the fellowship and the community as questions could be asked and answered live via these platforms. We also put on some fun evenings which enabled people to link in online for some quiz evenings, desert Island disc's proved popular and our "Challenge October" event, which involved engaging our community in completing family based tasks outside in bubbles, also proved to be popular and very engaging.

The fellowship raised money in support of a local community that was severely impacted by flooding, just prior to the outbreak of the pandemic and was pleased to be able to practically help our community in this way. During the first wave of the lockdown, we practically helped local NHS nurses by supplying cold drinks to the wards along with a fridge, which helped to keep the drinks cold. This followed a direct request from the nursing staff, who didn't want to waste time preparing drinks, when there was urgent treatments needed. Leading up to Christmas we joined the national Samaritan's Purse – Operation Christmas Child appeal and made up 40 boxes from the fellowship and the community.

Through our connection with Missional Links Wales we were fortunate to receive the only US intern to arrive in Wales during the year as restrictions had severely curbed the recruitment process. He arrived in mid-October just as Wales dipped back into localised lockdown and has been functioning in that environment right through until December. He has been such a blessing and the right person for the moment, as he fitted in so well with the new youth worker team, adding his own flavour to the mix. We would have struggled so much to deliver our youth programmes without him.

## **Future Plans**

One of our main priorities for the short term is working to bring the fellowship back together in person. While much has been learned and many new skills developed (associated with gathering successfully online) due to the pandemic, many people seriously miss meeting and worshipping together in person as a fellowship. Bringing the fellowship back together in a meaningful way is important for us.

Revisiting our vision and mission focus is going to be an important part of how we structure and mobilize ourselves going forward, so effort is going to be placed on updating and implementing this.

We will be looking to build on the foundations laid during the year with the Kintsugi Hope platform by running further courses and extending its reach further into our community.

Much has been achieved during 2020 on developing our online and social media presence, which needs to be further advanced for us to better understand and reach our community. It is our aim to release resources to focus more on this moving forward.

### **Financial Review**

Donations totalling £93,346 were received during the year from individuals within the fellowship (£76,346) and by way of grants from charitable organisations (£17,000). Expenditure during the year totalled £73,894 and focused on promoting Gateway's objectives of strengthening the faith of its members through spiritual equipping and Christian fellowship, making the Christian faith accessible to non-Christians and supporting other justice-based ministries.

The result for the year was a surplus of £19,452 as compared to a deficit of £4,111 in 2019, which was the result of many of our activities being curtailed by the pandemic. The level of activities planned for 2021 are expected to significantly eat into this surplus, as we plan to expand existing activities and develop new areas of focus.

The trustees committed to temporarily increase the hours of the previously new Outreach Community Worker from 2 to 4 days a week, from September, following the receipt of a grant to employ a part time Wellbeing Co-ordinator. This individual covered both roles. We also agreed to employ a part-time female youth worker to plug the gap left by not having our usual female intern, which has proved very effective.

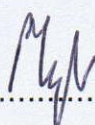
### **The CIO's reserves policy:**

It is the policy of the charity to try to hold unrestricted reserves, not designated for a specific use where possible, to enable a greater level of discretion for funding charitable activities. However, where donors give specific instructions for the use of their gift or where grants are received to fund specific projects, the charity will hold these donations as restricted funds. We do not have a minimum cash reserves target, but aim to act cautiously and maintain a cash balance that would enable us to at least cover any short term liabilities, satisfy any statutory requirements in terms of employment obligations and ensure that we can make a responsible and managed exit from our projects, should funding cease. With our General Fund at £46,536 (December 2019: £32,442) this allows adequate resources to maintain the work of the charity.

The CIO relies on regular donations from its members to fund its core activities and a small number of grant applications to fund some new initiatives.

### **Declaration**

The trustees declare that they have approved the trustees' report above.  
Signed on behalf of the CIO's trustees

  
.....  
Mr. P. Tyler

Date: 12/10/21 .....

## **INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF CLUB 707**

I report on the accounts of the Charitable Incorporated Organization for the year ended 31 December 2020 which are set out on pages 9 to 15.

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

The CIO's trustees are responsible for the preparation of the accounts.

The CIO's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

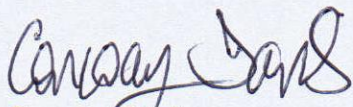
### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 the 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 our examination, no matter has come to my attention.

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:
  - o To keep accounting records in accordance with section 130 of the Charities Act; and
  - o To prepare record with accord with the accounting records and comply with the accounting requirements of the Charities 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.



Conway Davis  
4 Station Terrace  
Caerphilly  
CF83 1HD

## GATEWAY CHURCH CAERPHILLY CIO

### Statement Of Financial Activities (Including Income and Expenditure Account) For the Year Ending 31 December 2020

		Restricted £	Unrestricted £	2020 Total £	2019 Total £
<b>Income From:</b>					
<b>Donations and Legacies</b>	<b>4</b>	18,852.00	74,494.19	93,346.19	69,694.27
<b>Other Income</b>		0.00	0.00	0.00	0.00
<b>Total Income</b>		<u>18,852.00</u>	<u>74,494.19</u>	<u>93,346.19</u>	<u>69,694.27</u>
<b>Expenditure on:</b>					
<b>Charitable Activities</b>	<b>5</b>	13,494.02	58,900.04	72,394.06	73,805.86
<b>Fund Raising Activities</b>		0.00	1,500.00	1,500.00	0.00
<b>Total Expenditure</b>		<u>13,494.02</u>	<u>60,400.04</u>	<u>73,894.06</u>	<u>73,805.86</u>
<b>Net Income</b>		5,357.98	14,094.16	19,452.14	-4,111.60
<b>Net Movement in Funds</b>		5,357.98	14,094.16	19,452.14	-4,111.60
<b>Total Funds Brought Forward</b>		0.00	32,442.07	32,442.07	36,553.67
<b>Total Funds Carried Forward</b>	<b>10</b>	<u>5,357.98</u>	<u>46,536.23</u>	<u>51,894.21</u>	<u>32,442.07</u>

**GATEWAY CHURCH CAERPHILLY CIO**

**Balance Sheet  
As At 31 December 2020**

	Note	2020		2019	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	6		2,981.90		0.00
<b>CURRENT ASSETS</b>					
Debtors	7	3,132.50		4,319.50	
Cash in hand		166.72		1,675.35	
Cash at bank		47,916.95		28,885.42	
<b>TOTAL CURRENT ASSETS</b>		<u>51,216.17</u>		<u>34,880.27</u>	
<b>CREDITORS:</b> Amounts falling due within one year	8		<u>2,303.86</u>		<u>2,438.19</u>
<b>Net Current Assets</b>			<u>48,912.31</u>		<u>32,442.07</u>
Total Assets Less Current Liabilities			51,894.21		32,442.07
<b>NET ASSETS</b>			<u>51,894.21</u>		<u>32,442.07</u>
<b>Represented by:</b>					
Unrestricted Funds	9		46,536.23		32,442.07
Restricted Funds	9		5,357.98		0.00
<b>TOTAL FUNDS</b>			<u>51,894.21</u>		<u>32,442.07</u>

Approved by the board of trustees on

.....  
Mr P. Tyler

.....  
Mr A. Williams

Date: 12/11/21.....

## GATEWAY CHURCH CAERPHILLY CIO

### Notes to the Accounts for the Year Ended 31 December 2020

#### 1.0 Basis of Preparation

##### 1.1 Basis of accounting

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

The accounts have been prepared in accordance 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 (FRS102) issued on 16 July 2014,
- and with the Charities Act 2011

These accounts have been prepared on a going concern basis which the trustees continue to believe is appropriate.

##### 1.2 Change in basis of accounting

There has been no change to the accounting policies since last year.

##### 1.3 Changes to previous accounts

No changes have been made to accounts for previous years

#### 2.0 Accounting Policies

##### 2.1 Income

###### Recognition of incoming resources

All Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

###### Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

###### Grants

Grants are recognised as income when they are received provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

###### Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the services or facility received.

###### Volunteer Help

The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

###### Investment Income

This is included in the accounts when receivable.

## Notes to the Accounts for the Year Ended 31 December 2020

### 2.2 Expenditure and Liabilities

**Liability recognition:** All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

**Raising Funds** represents expenditure incurred in motivating the individual supporters, trusts and other organisations to contribute to the work of the charity.

**Charitable activities** represents those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

**Governance costs** represents those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs of preparation and examination of statutory accounts and costs linked to the strategic management of the charity.

All costs including support costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on the basis of an estimate of the proportion of time spent by staff on the activity.

**Support costs** are those costs which do not in themselves constitute an activity; instead they enable output creating activities to be undertaken. This cost category includes the central or regional office functions such as general management, human resources and payroll administration, budgeting and accounting, and information technology.

### 2.3 Fund accounting

The charity maintains various types of funds as follows:

**General unrestricted funds** represent income which can be used in accordance with the charitable objects at the discretion of the trustees.

**Designated funds** represent income set aside by the trustees out of general unrestricted funds for specific future purposes or projects.

**Restricted funds** represent income to be used in accordance with specific restrictions imposed by donors or which has been raised by the charity for particular purposes.

### 2.4 Fixed Assets and depreciation

The threshold for capitalisation of assets is set at £1,000 per item. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

IT Equipment	-	25% straight line basis
Fixtures, fitting and equipment	-	25% straight line basis

## Notes to the Accounts for the Year Ended 31 December 2020

### 2.5 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

### 2.6 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand.

	2020 £	2019 £
--	-----------	-----------

### 3 Net Movement in Funds

The net movement in funds for the year is stated after charging:

Depreciation and other amounts written off fixed assets:

Owned assets	993.97	0.00
Independent examiners fees	800.00	0.00

### 4 Donations and Legacies

	Restricted 2020 £	Unrestricted 2020 £	Total 2020 £	Total 2019 £
Regular giving's and other offerings	0.00	59,655.23	59,655.23	51,318.80
Contributions to Events	0.00	0.00	0.00	4,984.60
Grants and Project Income	18,852.00	0.00	18,852.00	0.00
Tax Recoverable	0.00	14,838.96	14,838.96	13,390.87
	<u>18,852.00</u>	<u>74,494.19</u>	<u>93,346.19</u>	<u>69,694.27</u>

### 5 Charitable Activities

	Restricted 2020 £	Unrestricted 2020 £	Total 2020 £	Total 2019 £
Employment Costs	3,094.29	35,483.41	38,577.70	30,136.00
Youth Programmes	285.00	9,276.66	9,561.66	16,984.28
Outreach	719.75	4,038.63	4,758.38	6,188.14
Training	5,159.99	346.95	5,506.94	1,369.08
Equipment Purchased	1,638.75	153.02	1,791.77	896.04
Premises Rental	0.00	1,205.00	1,205.00	3,075.00
Legal & Professional Costs	0.00	800.00	800.00	0.00
Subscription	0.00	278.29	278.29	326.32
Donations	2,304.96	6,995.34	9,300.30	14,389.60
Insurance	0.00	404.04	404.04	401.59
Depreciation	291.28	702.69	993.97	0.00
Other	0.00	716.01	716.01	39.81
	<u>13,494.02</u>	<u>60,400.04</u>	<u>73,894.06</u>	<u>73,805.86</u>

Notes to the Accounts for the Year Ended 31 December 2020

**6 Fixed Assets - Tangible**

	Equipment £	IT Equipment £	Total Assets £
<b>Cost</b>			
At 1 January 2020	0.00	0.00	0.00
Additions	2,810.74	1,165.13	3,975.87
Disposals	0.00	0.00	0.00
At 31 December 2020	<u>2,810.74</u>	<u>1,165.13</u>	<u>3,975.87</u>
<b>Depreciation</b>			
At 1 January 2020	0.00	0.00	0.00
Charge for the year	702.69	291.28	993.97
Disposals	0.00	0.00	0.00
At 31 December 2020	<u>702.69</u>	<u>291.28</u>	<u>993.97</u>
<b>Net Book Values</b>			
At 31 December 2020	<u>2,108.05</u>	<u>873.85</u>	<u>2,981.90</u>
At 31 December 2019	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**7 Debtors**

	2020 £	2019 £
Trade Debtors	0.00	0.00
HMRC - Gift aid Tax Reclaimable	3,132.50	4,319.50
	<u>3,132.50</u>	<u>4,319.50</u>

**8 Creditors: Amounts falling due in less than one year**

	2020 £	2019 £
Accruals	2,303.86	2,438.19
Other	0.00	0.00
	<u>2,303.86</u>	<u>2,438.19</u>

Notes to the Accounts for the Year Ended 31 December 2020

9 Movement in Funds

	Balance at 01/01/2020 £	Incoming Resources £	Outgoing Resources £	Balance at 31/12/2020 £
Restricted Funds	<u>0.00</u>	<u>18,852.00</u>	<u>-13,494.02</u>	<u>5,357.98</u>
Unrestricted General Funds	<u>32,442.07</u>	<u>74,494.19</u>	<u>-60,400.04</u>	<u>46,536.23</u>
<b>Total Funds</b>	<u><b>32,442.07</b></u>	<u><b>93,346.19</b></u>	<u><b>-73,894.06</b></u>	<u><b>51,894.21</b></u>

10 Analysis of Net Assets Between Funds

	Restricted Funds £	General Funds £	Total Funds 2020 £	Total Funds 2019 £
Tangible Fixed Assets	873.85	2,108.05	2,981.90	0.00
Current Assets	4,484.13	46,732.04	51,216.17	34,880.27
Current Liabilities	0.00	-2,303.86	-2,303.86	-2,438.19
	<u>5,357.98</u>	<u>46,536.23</u>	<u>51,894.21</u>	<u>32,442.07</u>