

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

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 4th 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: 18th 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
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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 £
Income From:					
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
Total Income		<u>4,230.00</u>	<u>77,525.81</u>	<u>81,755.81</u>	<u>93,346.19</u>
Expenditure on:					
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
Total Expenditure		<u>7,597.35</u>	<u>77,132.02</u>	<u>84,729.37</u>	<u>73,894.06</u>
Net Income		-3,367.35	393.79	-2,973.56	19,452.14
Net Movement in Funds Before Transfers		-3,367.35	393.79	-2,973.56	19,452.14
Transfers between Funds		-582.08	582.08	0.00	0.00
Net Movement in Funds After Transfers		<u>-3,949.43</u>	<u>975.87</u>	<u>-2,973.56</u>	<u>19,452.14</u>
Total Funds Brought Forward		5,357.98	46,536.23	51,894.21	32,442.07
Total Funds Carried Forward	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	£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	6		1,987.93		2,981.90
CURRENT ASSETS					
Debtors	7	3,145.01		3,132.50	
Cash in hand		359.10		166.72	
Cash at bank		46,184.07		47,916.95	
TOTAL CURRENT ASSETS		<u>49,688.18</u>		<u>51,216.17</u>	
CREDITORS: Amounts falling due within one year	8	<u>2,755.46</u>		<u>2,303.86</u>	
Net Current Assets			<u>46,932.72</u>		<u>48,912.31</u>
Total Assets Less Current Liabilities			48,920.65		51,894.21
NET ASSETS			<u>48,920.65</u>		<u>51,894.21</u>
Represented by:					
Unrestricted Funds	9		47,512.10		46,536.23
Restricted Funds	9		1,408.55		5,357.98
TOTAL FUNDS			<u>48,920.65</u>		<u>51,894.21</u>

Approved by the board of trustees on


.....
Mr P. Tyler


.....
Mr M. Bradbury

Date: 18th 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.

	2021 £	2020 £
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
	4,230.00	77,525.81	81,755.81	93,346.19

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
	7,306.07	77,423.30	84,729.37	73,894.06

Notes to the Accounts for the Year Ended 31 December 2021

6.0 Fixed Assets - Tangible

	Equipment £	IT Equipment £	Total Assets £
Cost			
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>
Depreciation			
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>
Net Book Values			
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>