

# GATEWAY CHURCH MERTHYR TYDFIL

England & Wales · Charity number 1161061

## Details

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**Other names** GATEWAY CHURCH

**Status** Registered

**Legal form** Other

**Registered** 2015-03-25

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

## Contact

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**Address** 7 Monmouth Drive  
Merthyr Tydfil  
CF48 1JA

**Phone** 01685375304

**Email** [gatewaychurchmt@gmail.com](mailto:gatewaychurchmt@gmail.com)

**Website** [www.gatewaychurchmt.co.uk](http://www.gatewaychurchmt.co.uk)

## Activities

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**Objects:** TO ADVANCE THE CHRISTIAN FAITH FOR THE BENEFIT OF ALL, PROMOTING GOD'S LOVE FOR ALL, CHRIST'S SALVATION FOR ALL WHO BELIEVE, AND THE HOLY SPIRIT'S ENABLING POWER.TO REACH OUT INTO LOCAL COMMUNITIES WITH THE MESSAGE OF GOD'S LOVE IN ACCORDANCE WITH CHRISTIAN PRINCIPLES.TO PROVIDE HELP, ASSISTANCE, GUIDANCE AND FRIENDSHIP FREELY TO ALL REGARDLESS OF THEIR BELIEFS, WITHIN THE COMMUNITY IN WHICH WE SERVE GOD.

**Activities:** To Advance the Christian faith for the benefit of all,promoting God's love for all,Christ's salvation for all who believe,and the holy Spirit's enabling power.To reach out to local communities with the message of God's love in accordance with Christian principles.To provide help,assistance,guidance and friendship freely to all regardless of their beliefs,within the community in which we serve God.

## Classification

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- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- **Area of benefit:** LOCAL
- Merthyr Tydfil

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£26,777	£24,570	-	-
2023-12-31	£28,327	£24,503	-	-
2022-12-31	£28,740	£24,289	-	-
2021-12-31	£27,232	£22,751	-	-
2020-12-31	£26,115	£21,843	-	-

## Trustees

Name	Role	Appointed
<b>Patricia Lewis</b>	Chair	2015-02-01
Darren Tyler		2022-12-16
Denise Langford		2019-05-31
Leslie Huw Langford		2019-05-31
RAY LEWIS		2015-02-01

**GATEWAY CHURCH MERTHYR TYDFIL**

England & Wales - Charity number 1161061

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**  
**FOR**  
**GATEWAY CHURCH MERTHYR TYDFIL**

Baker Knole Chartered Accountants  
Orbit Business Centre  
Merthyr Tydfil  
CF48 1DL

**GATEWAY CHURCH MERTHYR TYDFIL**

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**FOR THE YEAR ENDED 31 DECEMBER 2024**

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## GATEWAY CHURCH MERTHYR TYDFIL

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Gateway Church Merthyr Tydfil gained charitable status on the 25th March 2015. Previously the organisation carried out its activities as an organisation known as St. Luke's Church Merthyr Tydfil.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To Advance the Christian faith for the benefit of all, promoting God's love for all, Christ's salvation for all who believe, and the Holy Spirit's enabling power. To reach out into local communities with the message of God's love in accordance with Christian Principles. To provide help, assistance, guidance and friendship freely to all regardless of their beliefs, within the community in which we serve God.

##### **Church Operations**

During 2024, Gateway Church continued to meet together on Sundays in the Pastor's home, broadcasting live via Facebook Live. Prayer groups, bible study groups and discipleship courses also meet in the Pastor's house combined with a monthly church daytime meeting in Trago for coffee and chat. Members, and visitors are invited to attend both weekly and Sunday meetings. The Discover course has moved from monthly to fortnightly courses. Everyone connected to the church is invited to attend this series of lively discussion and fact-finding session hosted and led by church members on a rota basis. We continue with streaming twice-weekly reflections which are usually about 12 minutes long and hosted by the Pastor. Our Sunday services are still viewed by regular listeners from around the world as well as around Merthyr and South Wales. This method of conducting church services continues to give us a platform upon which to engage with a wider group of people who tune in to our Sunday meetings.

The financial impact continues to be minimal as lack of casual collections has been offset by not having to pay building rental.

Leadership meetings generally take place in the Pastor's house at least once a month.

Our Pastor continues to be a leading member of New Wine Cymru, a group of evangelical churches that work to spread God's word in Wales.

Our Pastor, Paul Knowlson continues to be available to conduct funerals, wedding blessings and home blessings.

##### **Significant activities**

We are a Christian Church that promotes Christian beliefs as a way of life. As Christians we believe that it is our mandate to show Christ's love to all people regardless of how they live or what they believe. Our hope is that people will see the love and peace and will be interested in finding out more about God. We are a group of ordinary people who love above all else, and believe wholeheartedly in, God the Father, God the Son Jesus, and God the Holy Spirit.

Gateway Church is beneficial to the public by offering a spiritual dimension to life. We believe that the wholeness of the person is incomplete without knowing about God, His Son, His Holy Spirit and His unending love. We offer people Christ's love through praying, helping others, and generally showing love and kindness to all people regardless of their beliefs, background or circumstances. We provide support in non-financial ways by signposting people to other charities or official bodies who can provide more expert or financial help. We teach people, who want to know, about our biblically based faith and give them the knowledge about God so that they may experience God's love for themselves. We have occasionally made one-off hardship gifts, as well as one-off ministry gifts to other Christian groups, and a regular donation to the ministry of Rob Davies for use in his ministry to children at Elim Church in Dowlais.

Our church continues to be funded solely by members voluntary contributions. We do not have Sunday collections or any other ad hoc collection for the church.

Our Apostolic Oversight from Caleb ministries continues; Pastoral oversight by Pastor Paul Knowlson continues regularly throughout the year.

**GATEWAY CHURCH MERTHYR TYDFIL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

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

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

Our Facebook Live sessions on both Sundays and Tuesday Reflect sessions have continued to attract a steady audience and the sessions have recently begun to be broadcast on YouTube.

Our fortnightly Discover sessions on Zoom engage with members of our church and occasionally members of other churches.

Our Leadership meetings take place at least monthly and wider leadership and Trustee meetings quarterly. We review:

- How we function in relation to our finances
- Our operating structure in line with available volunteers
- Vision, Values and beliefs statements and putting them into action
- Our (corporate) identity and vision of who we are

**FINANCIAL REVIEW**

**Principal funding sources**

Our main source of funding comes from members giving in the form of tithes and offerings.

**Reserves policy**

The charity currently holds free reserves of £22,468 (2023: £20,261). The charity aims to increase this level in order to subsidise any excess expenditure over income and enable the continuance of the charitable objectives in forthcoming years.

**FUTURE PLANS**

The church continues to review operations and the plan at present is to continue to operate a blended mix of home church that is broadcast weekly, with one service per month offering a pre-recorded bible message. This ensures that we continue to spread God's message both with our fellowship and with friends we have made on-line.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Gateway Church Merthyr Tydfil is an unincorporated charity with the registered charity number of 1161061. The charity is governed by their constitution, and registered in England & Wales.

**Recruitment and appointment of new trustees**

New Trustees must be interviewed by the current Board of Trustees, and if appointed are informed of their legal obligations under charity law, the decision making process and the business plan and recent financial performance of the charity. The charity aims to recruit people who can offer a range of skills for example personnel, training, finance etc.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1161061

**Principal address**

C/O Mrs P Lewis  
7 Monmouth Drive  
Merthyr Tydfil  
CF48 1JA

**GATEWAY CHURCH MERTHYR TYDFIL**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Trustees**

Mrs P Lewis Secretary/Chair  
R Lewis Treasurer  
H Langford  
Mrs D Langford  
D Tyler

**Independent Examiner**

R.I. KNOYLE FCCA ACA  
Baker Knoyle Chartered Accountants  
Orbit Business Centre  
Merthyr Tydfil  
CF48 1DL

**Advisers**

Martin Allen - Apostolic Oversight

Approved by order of the board of trustees on 1 September 2025 and signed on its behalf by:



Mrs P Lewis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GATEWAY CHURCH MERTHYR TYDFIL**

**Independent examiner's report to the trustees of Gateway Church Merthyr Tydfil**

I report to the charity trustees on my examination of the accounts of Gateway Church Merthyr Tydfil (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

R.I. KNOYLE FCCA ACA

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

1 September 2025

**GATEWAY CHURCH MERTHYR TYDFIL**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	26,777	28,327
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Religious activities		24,570	25,187
<b>NET INCOME</b>		2,207	3,140
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		20,261	17,121
<b>TOTAL FUNDS CARRIED FORWARD</b>		22,468	20,261

The notes form part of these financial statements

**GATEWAY CHURCH MERTHYR TYDFIL**

**BALANCE SHEET**  
**31 DECEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	8	422	1,255
Cash at bank		22,742	19,696
		<u>23,164</u>	<u>20,951</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(696)	(690)
		<u>22,468</u>	<u>20,261</u>
<b>NET CURRENT ASSETS</b>			
		<u>22,468</u>	<u>20,261</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>22,468</u>	<u>20,261</u>
<b>NET ASSETS</b>			
		<u>22,468</u>	<u>20,261</u>
<b>FUNDS</b>			
Unrestricted funds	10	22,468	20,261
		<u>22,468</u>	<u>20,261</u>
<b>TOTAL FUNDS</b>			
		<u>22,468</u>	<u>20,261</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 September 2025 and were signed on its behalf by:



R Lewis - Trustee

## GATEWAY CHURCH MERTHYR TYDFIL

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Legal form**

Gateway Church Merthyr Tydfil is an un-incorporated charity, registered in England & Wales,

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Gifts in Kind**

Gifts in kind are included in the income and expenditure account where they are applied in carrying out charitable activities, where the charity would otherwise have to purchase the donated facility and the benefit is both quantifiable and material. The quantifiable benefit is shown as both incoming and expended resources within the appropriate funds. Where the gift is an asset it is treated as income and taken to stock or fixed assets as appropriate.

The value of services provided by volunteers is not quantified.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **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.

##### **Going concern**



**GATEWAY CHURCH MERTHYR TYDFIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. ACCOUNTING POLICIES - continued**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	22,397	23,567
Gift aid	4,380	4,760
	<u>26,777</u>	<u>28,327</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Religious activities	<u>23,874</u>	<u>696</u>	<u>24,570</u>

**4. SUPPORT COSTS**

	Governance costs £
Religious activities	<u>696</u>

Support costs, included in the above, are as follows:

	2024 Religious activities £	2023 Total activities £
Independent examiners fees and accountancy	<u>696</u>	<u>684</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**GATEWAY CHURCH MERTHYR TYDFIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**6. GIFTS IN KIND**

The value of volunteer time is not quantified in terms of money but the time contributed by volunteers is an invaluable resource in terms of the outstanding contribution made by them.

The number of hours contributed by volunteers in the year was 250 (2023: 250).

**7. INDEPENDENT EXAMINERS REMUNERATION**

Amounts payable to Independent examiners include:	2024	2023
	£	£
Independent examination	696	684
	<u>696</u>	<u>684</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other debtors	422	1,255
	<u>422</u>	<u>1,255</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other creditors	696	690
	<u>696</u>	<u>690</u>

**10. MOVEMENT IN FUNDS**

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	20,261	2,207	22,468
	<u>20,261</u>	<u>2,207</u>	<u>22,468</u>
<b>TOTAL FUNDS</b>	<u>20,261</u>	<u>2,207</u>	<u>22,468</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	26,777	(24,570)	2,207
	<u>26,777</u>	<u>(24,570)</u>	<u>2,207</u>
<b>TOTAL FUNDS</b>	<u>26,777</u>	<u>(24,570)</u>	<u>2,207</u>

**GATEWAY CHURCH MERTHYR TYDFIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	17,121	3,140	20,261
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>17,121</u>	<u>3,140</u>	<u>20,261</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,327	(25,187)	3,140
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>28,327</u>	<u>(25,187)</u>	<u>3,140</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/23 £	Net movement in funds £	At 31/12/24 £
<b>Unrestricted funds</b>			
General fund	17,121	5,347	22,468
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>17,121</u>	<u>5,347</u>	<u>22,468</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	55,104	(49,757)	5,347
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>55,104</u>	<u>(49,757)</u>	<u>5,347</u>

**GATEWAY CHURCH MERTHYR TYDFIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**GATEWAY CHURCH MERTHYR TYDFIL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	22,397	23,567
Gift aid	4,380	4,760
	<u>26,777</u>	<u>28,327</u>
<b>Total incoming resources</b>	<b>26,777</b>	<b>28,327</b>
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	345	338
Light and heat	720	120
Sundries	585	458
Sundry equipment	88	603
Outreach/Mission expenses	1,632	1,551
Teaching and training expenses	104	673
Apostolic oversight	600	600
Gifts & Donations	-	360
Pastor fees	19,800	19,800
	<u>23,874</u>	<u>24,503</u>
 <b>Support costs</b>		
<b>Governance costs</b>		
Independent examiners fees and accountancy	696	684
	<u>24,570</u>	<u>25,187</u>
<b>Total resources expended</b>	<b>24,570</b>	<b>25,187</b>
<b>Net income</b>	<b><u>2,207</u></b>	<b><u>3,140</u></b>

This page does not form part of the statutory financial statements

**GATEWAY CHURCH MERTHYR TYDFIL**

England & Wales - Charity number 1161061

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**  
**FOR**  
**GATEWAY CHURCH MERTHYR TYDFIL**

Baker Knogle Chartered Accountants  
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CF48 1DL

**GATEWAY CHURCH MERTHYR TYDFIL**

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# GATEWAY CHURCH MERTHYR TYDFIL

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Gateway Church Merthyr Tydfil gained charitable status on the 25th March 2015. Previously the organisation carried out its activities as an organisation known as St. Luke's Church Merthyr Tydfil.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

To Advance the Christian faith for the benefit of all, promoting God's love for all, Christ's salvation for all who believe, and the Holy Spirit's enabling power. To reach out into local communities with the message of God's love in accordance with Christian Principles. To provide help, assistance, guidance and friendship freely to all regardless of their beliefs, within the community in which we serve God.

#### **Church Operations**

During 2023, Gateway Church returned to an alternating weekly rota of meeting together in the Pastor's home and a live broadcast via Facebook Live. Our weekly church services have also returned to meetings in the Pastor's house combined with a monthly church daytime meeting in Trago for coffee and chat. Members, and visitors are invited to attend both weekly and Sunday meetings. A monthly Discover course continues to be held on-line and everyone is invited to attend a lively discussion and fact-finding session hosted and led by church members on a rota basis. We continue with streaming twice-weekly reflections which are usually about 12 minutes long and hosted by the Pastor. Our Sunday services are still viewed by regular listeners from around the world as well as around Merthyr and South Wales. This method of conducting church services continues to give us a platform upon which to engage with a wider group of people who tune in to our Sunday meetings.

The financial impact continues to be minimal as lack of casual collections has been offset by not having to pay building rental.

Leadership meetings have reverted to meeting in the homes of members of the leadership team on a volunteer basis.

Our Pastor continues to be a leading member of New Wine Cymru, a group of evangelical churches that work to spread God's word in Wales.

Our Pastor, Paul Knowlson continues to be available to conduct funerals, wedding blessings and home blessings..

#### **Significant activities**

We are a Christian Church that promotes Christian beliefs as a way of life. As Christians we believe that it is our mandate to show Christ's love to all people regardless of how they live or what they believe. Our hope is that people will see the love and peace and will be interested in finding out more about God. We are a group of ordinary people who love above all else, and believe wholeheartedly in, God the Father, God the Son Jesus, and God the Holy Spirit.

Our organisation is beneficial to the public by offering a spiritual dimension to life. We believe that the wholeness of the person is incomplete without knowing about God, His Son, His Holy Spirit and his unending love. We offer people Christ's love through praying, helping others, and generally showing love and kindness to all people regardless of their beliefs, background or circumstances. We provide support in non-financial ways by signposting people to other charities or official bodies who can provide more expert or financial help. We teach people, who want to know, about our biblically based faith and give them the knowledge about God so that they may experience God's love for themselves. We have occasionally made one-off hardship gifts, as well as on-off ministry gifts to other Christian groups, and a regular donation to the ministry of Rob Davies towards his ministry to children at Elim Church in Dowlais..

Our church continues to be funded by members voluntary contributions. Due to how we currently operate we have not made normal Sunday collections.

Our Apostolic Oversight from Caleb ministries continued remotely, and Pastoral oversight by Pastor Paul Knowlson continued throughout the year.

**GATEWAY CHURCH MERTHYR TYDFIL**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

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

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

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Our Thursday Discover sessions on Zoom engage with members of our church and occasionally members of other churches.

We regularly make telephone calls to all members to ensure their well-being.

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We review:

- How we function in relation to our finances
- Our operating structure in line with available volunteers
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**FINANCIAL REVIEW**

**Principal funding sources**

Our main source of funding comes from members giving in the form of tithes and offerings.

**Reserves policy**

The charity currently holds free reserves of £20,261 (2022: £17,121). The charity aims to increase this level in order to subsidise any excess expenditure over income and enable the continuance of the charitable objectives in forthcoming years.

**FUTURE PLANS**

The church continues to review operations and the plan at present is to continue to operate a blended mix of home church and on-line services to ensure we continue to spread God's message with friends we have made on-line.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Gateway Church Merthyr Tydfil is an unincorporated charity with the registered charity number of 1161061. The charity is governed by their constitution, and registered in England & Wales.

**Recruitment and appointment of new trustees**

New Trustees must be interviewed by the current Board of Trustees, and if appointed are informed of their legal obligations under charity law, the decision making process and the business plan and recent financial performance of the charity. The charity aims to recruit people who can offer a range of skills for example personnel, training, finance etc.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1161061

**Principal address**

C/O Mrs P Lewis  
7 Monmouth Drive  
Merthyr Tydfil  
CF48 1JA

**GATEWAY CHURCH MERTHYR TYDFIL**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Trustees**

Mrs P Lewis Secretary/Chair

R Lewis Treasurer

H Langford

Mrs D Langford

D Tyler

**Independent Examiner**

R.I. KNOYLE FCCA ACA

Baker Knoye Chartered Accountants

Orbit Business Centre

Merthyr Tydfil

CF48 1DL

**Advisers**

Martin Allen - Apostolic Oversight

Approved by order of the board of trustees on 4 September 2024 and signed on its behalf by:

Mrs P Lewis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GATEWAY CHURCH MERTHYR TYDFIL**

**Independent examiner's report to the trustees of Gateway Church Merthyr Tydfil**

I report to the charity trustees on my examination of the accounts of Gateway Church Merthyr Tydfil (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

R.I. KNOYLE FCCA ACA

Baker Knogle Chartered Accountants  
Orbit Business Centre  
Merthyr Tydfil  
CF48 1DL

4 September 2024

**GATEWAY CHURCH MERTHYR TYDFIL**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	28,327	28,740
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Religious activities		25,187	24,289
		<hr/>	<hr/>
<b>NET INCOME</b>		3,140	4,451
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		17,121	12,670
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>20,261</u>	<u>17,121</u>

The notes form part of these financial statements

**GATEWAY CHURCH MERTHYR TYDFIL**

**BALANCE SHEET**  
**31 DECEMBER 2023**

		2023 Unrestricted fund £	2022 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Debtors	8	1,255	1,698
Cash at bank		19,696	16,119
		<u>20,951</u>	<u>17,817</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(690)	(696)
		<u>20,261</u>	<u>17,121</u>
<b>NET CURRENT ASSETS</b>			
		<u>20,261</u>	<u>17,121</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>20,261</u>	<u>17,121</u>
<b>NET ASSETS</b>		<u>20,261</u>	<u>17,121</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>20,261</u>	<u>17,121</u>
<b>TOTAL FUNDS</b>		<u>20,261</u>	<u>17,121</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 September 2024 and were signed on its behalf by:

R Lewis - Trustee

The notes form part of these financial statements

## GATEWAY CHURCH MERTHYR TYDFIL

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Legal form**

Gateway Church Merthyr Tydfil is an un-incorporated charity, registered in England & Wales,

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Gifts in Kind**

Gifts in kind are included in the income and expenditure account where they are applied in carrying out charitable activities, where the charity would otherwise have to purchase the donated facility and the benefit is both quantifiable and material. The quantifiable benefit is shown as both incoming and expended resources within the appropriate funds. Where the gift is an asset it is treated as income and taken to stock or fixed assets as appropriate.

The value of services provided by volunteers is not quantified.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **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.

##### **Going concern**

**GATEWAY CHURCH MERTHYR TYDFIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. ACCOUNTING POLICIES - continued**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	23,567	23,811
Gift aid	4,760	4,929
	<u>28,327</u>	<u>28,740</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Religious activities	<u>24,503</u>	<u>684</u>	<u>25,187</u>

**4. SUPPORT COSTS**

	Governance costs £
Religious activities	<u>684</u>

Support costs, included in the above, are as follows:

	2023 Religious activities £	2022 Total activities £
Independent examiners fees and accountancy	<u>684</u>	<u>718</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**GATEWAY CHURCH MERTHYR TYDFIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**6. GIFTS IN KIND**

The value of volunteer time is not quantified in terms of money but the time contributed by volunteers is an invaluable resource in terms of the outstanding contribution made by them.

The number of hours contributed by volunteers in the year was 250 (2022: 250).

**7. INDEPENDENT EXAMINERS REMUNERATION**

Amounts payable to Independent examiners include:	2023	2022
	£	£
Independent examination	684	718
	<u>684</u>	<u>718</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other debtors	<u>1,255</u>	<u>1,698</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other creditors	<u>690</u>	<u>696</u>

**10. MOVEMENT IN FUNDS**

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	17,121	3,140	20,261
	<u>17,121</u>	<u>3,140</u>	<u>20,261</u>
<b>TOTAL FUNDS</b>	<u>17,121</u>	<u>3,140</u>	<u>20,261</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	28,327	(25,187)	3,140
	<u>28,327</u>	<u>(25,187)</u>	<u>3,140</u>
<b>TOTAL FUNDS</b>	<u>28,327</u>	<u>(25,187)</u>	<u>3,140</u>

**GATEWAY CHURCH MERTHYR TYDFIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
<b>Unrestricted funds</b>			
General fund	12,670	4,451	17,121
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>12,670</u>	<u>4,451</u>	<u>17,121</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,740	(24,289)	4,451
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>28,740</u>	<u>(24,289)</u>	<u>4,451</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	12,670	7,591	20,261
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>12,670</u>	<u>7,591</u>	<u>20,261</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	57,067	(49,476)	7,591
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>57,067</u>	<u>(49,476)</u>	<u>7,591</u>

**GATEWAY CHURCH MERTHYR TYDFIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**GATEWAY CHURCH MERTHYR TYDFIL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	23,567	23,811
Gift aid	4,760	4,929
	<u>28,327</u>	<u>28,740</u>
<b>Total incoming resources</b>	28,327	28,740
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	338	332
Light and heat	120	-
Sundries	458	442
Sundry equipment	603	1,363
Outreach/Mission expenses	1,551	1,580
Teaching and training expenses	673	504
Apostolic oversight	600	600
Gifts & Donations	360	150
Pastor fees	19,800	18,600
	<u>24,503</u>	<u>23,571</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examiners fees and accountancy	684	718
	<u>25,187</u>	<u>24,289</u>
<b>Total resources expended</b>	25,187	24,289
<b>Net income</b>	<u><u>3,140</u></u>	<u><u>4,451</u></u>

This page does not form part of the statutory financial statements

**GATEWAY CHURCH MERTHYR TYDFIL**

England & Wales - Charity number 1161061

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**  
**FOR**  
**GATEWAY CHURCH MERTHYR TYDFIL**

Baker Knogle Chartered Accountants  
Orbit Business Centre  
Merthyr Tydfil  
CF48 1DL

**GATEWAY CHURCH MERTHYR TYDFIL**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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## GATEWAY CHURCH MERTHYR TYDFIL

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Gateway Church Merthyr Tydfil gained charitable status on the 25th March 2015. Previously the organisation carried out its activities as an organisation known as St. Luke's Church Merthyr Tydfil.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To Advance the Christian faith for the benefit of all, promoting God's love for all, Christ's salvation for all who believe, and the Holy Spirit's enabling power. To reach out into local communities with the message of God's love in accordance with Christian Principles. To provide help, assistance, guidance and friendship freely to all regardless of their beliefs, within the community in which we serve God.

##### **Church Operations/ Post COVID 19 Impact**

During 2022, Gateway Church continued to broadcast all our Sunday services via Facebook Live. Our weekly church services are a blend of on-line only and on-line recorded gatherings. Member-attended church services now take place in the home of the pastor every fortnight and are broadcast live on Facebook; alternate fortnightly meetings are also broadcast on Facebook live but are not attended by members. The decision to carry on with streaming is due to the number of people who are participating from around the world as well as around Merthyr and South Wales. This method of conducting church services continues to give us a platform upon which to engage with a wider group of people who tune in to our Sunday meetings. We have engaged with numerous people who did not attend physical meetings from various parts of the world, including South Africa, Switzerland, Spain, as well as Northern Ireland and England.

The financial impact continues to be minimal as lack of casual collections has been offset by not having to pay building rental.

The mid-week meetings: prayer groups, bible study group now meet at the home of the pastor. Leadership meetings and Thursday discipleship Discover courses continue to be held via Zoom on-line. We continued with Reflect on Tuesday evenings via Facebook Live. Once a month we meet for a coffee morning locally where anyone is welcome to join us for a social chat.

Our Pastor continues to be a leading member of New Wine Cymru, a group of evangelical churches that work to spread God's word in Wales. Meetings during 2022 have resumed with gatherings in various locations..

Our Pastor, Paul Knowlson continues to be available to conduct funerals.

##### **Significant activities**

We are a Christian Church that promotes Christian beliefs as a way of life. As Christians we believe that it is our mandate to show Christ's love to all people regardless of how they live or what they believe. Our hope is that people will see the love and peace and will be interested in finding out more about God. We are a group of ordinary people who love above all else, and believe wholeheartedly in, God the Father, God the Son Jesus, and God the Holy Spirit.

Our organisation is beneficial to the public by offering a spiritual dimension to life. We believe that the wholeness of the person is incomplete without knowing about God, His Son, His Holy Spirit and his unending love. We offer people Christ's love through praying, helping others, and generally showing love and kindness to all people regardless of their beliefs, background or circumstances. We provide support in non-financial ways by signposting people to other charities or official bodies who can provide more expert or financial help. We teach people, who want to know, about our biblically based faith and give them the knowledge about God so that they may experience God's love for themselves. We have occasionally made one-off hardship gifts

Our church continues to be funded by members voluntary contributions. Due to how we currently operate we have not made normal Sunday collections.

Our Apostolic Oversight from Caleb ministries continued remotely, and Pastoral oversight by Pastor Paul Knowlson continued throughout the year.

## **GATEWAY CHURCH MERTHYR TYDFIL**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **OBJECTIVES AND ACTIVITIES**

##### **Public benefit**

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

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Our Facebook Live sessions on both Sundays and Tuesday Reflect sessions have continued to attract a wider audience. There have been sessions that have been viewed between 100 and 200 times.

Our Thursday Discover sessions on Zoom engage with members of other churches and people who do not belong to any church.

We regularly make telephone calls to all members to ensure their well-being.

Leadership meetings and Trustee meetings have taken place on Zoom during 2022

We review:

- How we function in relation to our finances
- Our operating structure in line with available volunteers
- Vision, Values and beliefs statements and putting them into action
- Our (corporate) identity and vision of who we are

Outreach, missional, and social activities during the year have almost resumed to pre-Covid levels.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

Our main source of funding comes from members giving in the form of tithes and offerings.

##### **Reserves policy**

The charity currently holds free reserves of £17,121 (2021: £12,670). The charity aims to increase this level in order to subsidise any excess expenditure over income and enable the continuance of the charitable objectives in forthcoming years.

#### **FUTURE PLANS**

The church continues to review operations following the changes made as a result of Covid 19. The plan at present is to continue to operate a blended mix of home church and on-line services to ensure we continue to spread God's message with friends we have made on-line.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Gateway Church Merthyr Tydfil is an unincorporated charity with the registered charity number of 1161061. The charity is governed by their constitution, and registered in England & Wales.

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

New Trustees must be interviewed by the current Board of Trustees, and if appointed are informed of their legal obligations under charity law, the decision making process and the business plan and recent financial performance of the charity. The charity aims to recruit people who can offer a range of skills for example personnel, training, finance etc.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1161061

##### **Principal address**

C/O Mrs P Lewis  
7 Monmouth Drive  
Merthyr Tydfil  
CF48 1JA

**GATEWAY CHURCH MERTHYR TYDFIL**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Trustees**

Mrs P Lewis Secretary/Chair  
R Lewis Treasurer  
H Langford  
Mrs D Langford  
D Tyler (appointed 16.12.22)

**Independent Examiner**

R.I. KNOYLE  
Baker Knoyle Chartered Accountants  
Orbit Business Centre  
Merthyr Tydfil  
CF48 1DL

**Advisers**

Martin Allen - Apostolic Oversight

Approved by order of the board of trustees on 5 June 2023 and signed on its behalf by:

Mrs P Lewis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GATEWAY CHURCH MERTHYR TYDFIL**

**Independent examiner's report to the trustees of Gateway Church Merthyr Tydfil**

I report to the charity trustees on my examination of the accounts of Gateway Church Merthyr Tydfil (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

R.I. KNOYLE

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

5 June 2023

**GATEWAY CHURCH MERTHYR TYDFIL**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

		2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	28,740	27,232
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Religious activities		24,289	22,751
		<hr/>	<hr/>
<b>NET INCOME</b>		4,451	4,481
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		12,670	8,189
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		17,121	12,670
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**GATEWAY CHURCH MERTHYR TYDFIL**

**BALANCE SHEET**  
**31 DECEMBER 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	8	1,698	851
Cash at bank		16,119	12,469
		<u>17,817</u>	<u>13,320</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(696)	(650)
		<u>17,121</u>	<u>12,670</u>
<b>NET CURRENT ASSETS</b>			
		<u>17,121</u>	<u>12,670</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		17,121	12,670
		<u>17,121</u>	<u>12,670</u>
<b>NET ASSETS</b>		<u>17,121</u>	<u>12,670</u>
<b>FUNDS</b>	10		
Unrestricted funds		17,121	12,670
		<u>17,121</u>	<u>12,670</u>
<b>TOTAL FUNDS</b>		<u>17,121</u>	<u>12,670</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 June 2023 and were signed on its behalf by:

R Lewis - Trustee

## GATEWAY CHURCH MERTHYR TYDFIL

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Legal form**

Gateway Church Merthyr Tydfil is an un-incorporated charity, registered in England & Wales,

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Gifts in Kind**

Gifts in kind are included in the income and expenditure account where they are applied in carrying out charitable activities, where the charity would otherwise have to purchase the donated facility and the benefit is both quantifiable and material. The quantifiable benefit is shown as both incoming and expended resources within the appropriate funds. Where the gift is an asset it is treated as income and taken to stock or fixed assets as appropriate.

The value of services provided by volunteers is not quantified.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **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.

##### **Going concern**

**GATEWAY CHURCH MERTHYR TYDFIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. ACCOUNTING POLICIES - continued**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	23,811	22,596
Gift aid	4,929	4,636
	<u>28,740</u>	<u>27,232</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Religious activities	<u>23,571</u>	<u>718</u>	<u>24,289</u>

**4. SUPPORT COSTS**

	Governance costs £
Religious activities	<u>718</u>

Support costs, included in the above, are as follows:

	2022 Religious activities £	2021 Total activities £
Independent examiners fees and accountancy	<u>718</u>	<u>686</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**GATEWAY CHURCH MERTHYR TYDFIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**6. GIFTS IN KIND**

The value of volunteer time is not quantified in terms of money but the time contributed by volunteers is an invaluable resource in terms of the outstanding contribution made by them.

The number of hours contributed by volunteers in the year was 250 (2021: 50).

**7. INDEPENDENT EXAMINERS REMUNERATION**

Amounts payable to Independent examiners include:	2022	2021
	£	£
Independent examination	718	686
	718	686
	718	686

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Other debtors	1,698	851
	1,698	851
	1,698	851

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Other creditors	696	650
	696	650
	696	650

**10. MOVEMENT IN FUNDS**

	At 1/1/22	Net movement in funds	At
	£	£	31/12/22
			£
<b>Unrestricted funds</b>			
General fund	12,670	4,451	17,121
	12,670	4,451	17,121
<b>TOTAL FUNDS</b>	12,670	4,451	17,121

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	28,740	(24,289)	4,451
	28,740	(24,289)	4,451
<b>TOTAL FUNDS</b>	28,740	(24,289)	4,451

**GATEWAY CHURCH MERTHYR TYDFIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
<b>Unrestricted funds</b>			
General fund	8,189	4,481	12,670
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>8,189</u>	<u>4,481</u>	<u>12,670</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,232	(22,751)	4,481
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>27,232</u>	<u>(22,751)</u>	<u>4,481</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
<b>Unrestricted funds</b>			
General fund	8,189	8,932	17,121
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>8,189</u>	<u>8,932</u>	<u>17,121</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	55,972	(47,040)	8,932
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>55,972</u>	<u>(47,040)</u>	<u>8,932</u>

**GATEWAY CHURCH MERTHYR TYDFIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**GATEWAY CHURCH MERTHYR TYDFIL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	23,811	22,596
Gift aid	4,929	4,636
	<u>28,740</u>	<u>27,232</u>
<b>Total incoming resources</b>	28,740	27,232
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	332	277
Sundries	442	318
Sundry equipment	1,363	1,582
Outreach/Mission expenses	1,580	388
Teaching and training expenses	504	-
Apostolic oversight	600	600
Gifts & Donations	150	900
Pastor fees	18,600	18,000
	<u>23,571</u>	<u>22,065</u>
 <b>Support costs</b>		
<b>Governance costs</b>		
Independent examiners fees and accountancy	718	686
	<u>24,289</u>	<u>22,751</u>
<b>Total resources expended</b>	24,289	22,751
<b>Net income</b>	<u><u>4,451</u></u>	<u><u>4,481</u></u>

This page does not form part of the statutory financial statements

**GATEWAY CHURCH MERTHYR TYDFIL**

England & Wales - Charity number 1161061

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**  
**FOR**  
**GATEWAY CHURCH MERTHYR TYDFIL**

Baker Knogle Chartered Accountants  
Orbit Business Centre  
Merthyr Tydfil  
CF48 1DL

**GATEWAY CHURCH MERTHYR TYDFIL**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**GATEWAY CHURCH MERTHYR TYDFIL**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Gateway Church Merthyr Tydfil gained charitable status on the 25th March 2015. Previously the organisation carried out its activities as an organisation known as St. Luke's Church Merthyr Tydfil.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To Advance the Christian faith for the benefit of all, promoting God's love for all, Christ's salvation for all who believe, and the Holy Spirit's enabling power. To reach out into local communities with the message of God's love in accordance with Christian Principles. To provide help, assistance, guidance and friendship freely to all regardless of their beliefs, within the community in which we serve God.

**COVID 19 Impact**

Our church services ceased to be held by meeting together on Sunday mornings from February 2020 due to the increasing threat of COVID 19. This decision was taken because our meetings took place up to then in a public use building, coupled with the fact that we have several vulnerable members, schoolteachers, and medical workers as regular congregation members. We have not resumed normal meetings during 2021. The financial impact has been minimal lack of casual collections has been off-set by not having to pay building rental.

**Church Operations 2021:**

During 2021, Gateway Church continued to broadcast all our Sunday services via Facebook Live. The mid-week meetings: prayer groups, bible study group, leadership meetings, all continued to be held via Zoom on-line. This method of conducting church services continued to give us a platform upon which to engage with a wider group of people who tune in to our Sunday meetings. We continued with Reflect on Tuesday evenings via Facebook Live and Discover meetings on Thursday evenings via Zoom. We have engaged with numerous people who did not attend physical meetings from various parts of the world, including South Africa, Switzerland, Spain, as well as Northern Ireland and England.

Our Pastor continues to be a leading member of New Wine Cymru, a group of evangelical churches that work to spread God's word in Wales. All meetings during 2021 have taken place on-line.

Our Pastor, Paul Knowlson continues to be available to conduct funerals.

**GATEWAY CHURCH MERTHYR TYDFIL**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

We are a Christian Church that promotes Christian beliefs as a way of life. As Christians we believe that it is our mandate to show Christ's love to all people regardless of how they live or what they believe. Our hope is that people will see the love and peace and will be interested in finding out more about God. We are a group of ordinary people who love above all else, and believe wholeheartedly in, God the Father, God the Son Jesus, and God the Holy Spirit.

Our organisation is beneficial to the public by offering a spiritual dimension to life. We believe that the wholeness of the person is incomplete without knowing about God, His Son, His Holy Spirit and his unending love. We offer people Christ's love through praying, helping others, and generally showing love and kindness to all people regardless of their beliefs, background or circumstances. We provide support in non-financial ways by signposting people to other charities or official bodies who can provide more expert or financial help. We teach people, who want to know, about our biblically based faith and give them the knowledge about God so that they may experience God's love for themselves. We have occasionally made one-off hardship gifts

We have had limited opportunities for volunteers who help run the activities of the church. Since Covid-19 restrictions have prevailed for most of 2021, volunteers have been hosting on-line leadership group meetings, prayer groups, bible study classes and faith application groups.

Our church continues to be funded by members voluntary contributions. Due to how we currently operate we have not made normal Sunday collections.

Our Apostolic Oversight from Caleb ministries continued remotely, and Pastoral oversight by Pastor Paul Knowlson continued throughout the year.

**Public benefit**

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

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Our Facebook Live sessions on both Sundays and Tuesday Reflect sessions have continued to attract a wider audience. There have been sessions that have been viewed more than 200 times.

Our Thursday Discover sessions on Zoom engage with members of other churches and people who do not belong to any church.

We regularly make telephone calls to all members to ensure their well-being.

Leadership meetings and Trustee meetings have taken place on Zoom during 2021

We review:

- How we function in relation to our finances
- Our operating structure in line with available volunteers
- Vision, Values and beliefs statements and putting them into action
- Our (corporate) identity and vision of who we are

Outreach, missional, and social activities during the year have been restricted to on-line meetings.

**FINANCIAL REVIEW**

**Principal funding sources**

Our main source of funding comes from members giving in the form of tithes and offerings.

**Reserves policy**

The charity currently holds free reserves of £12,670 (2020: £8,189). The charity aims to increase this level in order to subsidise any excess expenditure over income and enable the continuance of the charitable objectives in forthcoming years.

## GATEWAY CHURCH MERTHYR TYDFIL

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

#### **FUTURE PLANS**

When it is considered safe to do so, the church plans to operate a blended mix of home church and on-line services to ensure we continue to spread God's message with friends we have made on-line.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Gateway Church Merthyr Tydfil is an unincorporated charity with the registered charity number of 1161061. The charity is governed by their constitution, and registered in England & Wales.

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

New Trustees must be interviewed by the current Board of Trustees, and if appointed are informed of their legal obligations under charity law, the decision making process and the business plan and recent financial performance of the charity. The charity aims to recruit people who can offer a range of skills for example personnel, training, finance etc.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1161061

##### **Principal address**

C/O Mrs P Lewis  
7 Monmouth Drive  
Merthyr Tydfil  
CF48 1JA

##### **Trustees**

Mrs P Lewis Secretary/Chair  
R Lewis Treasurer  
H Langford  
Mrs D Langford

##### **Independent Examiner**

R.I. KNOYLE  
ACA  
Baker Knoyle Chartered Accountants  
Orbit Business Centre  
Merthyr Tydfil  
CF48 1DL

##### **Advisers**

Martin Allen - Apostolic Oversight

Approved by order of the board of trustees on 8 August 2022 and signed on its behalf by:

Mrs P Lewis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GATEWAY CHURCH MERTHYR TYDFIL**

**Independent examiner's report to the trustees of Gateway Church Merthyr Tydfil**

I report to the charity trustees on my examination of the accounts of Gateway Church Merthyr Tydfil (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

R.I. KNOYLE  
ACA  
Baker Knoyle Chartered Accountants  
Orbit Business Centre  
Merthyr Tydfil  
CF48 1DL

8 August 2022

**GATEWAY CHURCH MERTHYR TYDFIL**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

		2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	27,232	26,015
Other income		-	100
<b>Total</b>		<u>27,232</u>	<u>26,115</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Religious activities		22,751	21,843
<b>NET INCOME</b>		4,481	4,272
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		8,189	3,917
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>12,670</u>	<u>8,189</u>

The notes form part of these financial statements

**GATEWAY CHURCH MERTHYR TYDFIL**

**BALANCE SHEET**  
**31 DECEMBER 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	8	851	464
Cash at bank		12,469	8,325
		<hr/>	<hr/>
		13,320	8,789
 <b>CREDITORS</b>			
Amounts falling due within one year	9	(650)	(600)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		12,670	8,189
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		12,670	8,189
		<hr/>	<hr/>
<b>NET ASSETS</b>		12,670	8,189
		<hr/>	<hr/>
<b>FUNDS</b>	10		
Unrestricted funds		12,670	8,189
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		12,670	8,189
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 August 2022 and were signed on its behalf by:

R Lewis - Trustee

## GATEWAY CHURCH MERTHYR TYDFIL

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Legal form**

Gateway Church Merthyr Tydfil is an un-incorporated charity, registered in England & Wales,

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Gifts in Kind**

Gifts in kind are included in the income and expenditure account where they are applied in carrying out charitable activities, where the charity would otherwise have to purchase the donated facility and the benefit is both quantifiable and material. The quantifiable benefit is shown as both incoming and expended resources within the appropriate funds. Where the gift is an asset it is treated as income and taken to stock or fixed assets as appropriate.

The value of services provided by volunteers is not quantified.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **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.

**GATEWAY CHURCH MERTHYR TYDFIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. ACCOUNTING POLICIES - continued**

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	22,596	21,026
Gift aid	4,636	4,989
	<u>27,232</u>	<u>26,015</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Religious activities	<u>22,065</u>	<u>686</u>	<u>22,751</u>

**4. SUPPORT COSTS**

	Governance costs £
Religious activities	<u>686</u>

Support costs, included in the above, are as follows:

	2021 Religious activities £	2020 Total activities £
Independent examiners fees and accountancy	<u>686</u>	<u>636</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**GATEWAY CHURCH MERTHYR TYDFIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**6. GIFTS IN KIND**

The value of volunteer time is not quantified in terms of money but the time contributed by volunteers is an invaluable resource in terms of the outstanding contribution made by them.

The number of hours contributed by volunteers in the year was 50 (2020: 60).

**7. INDEPENDENT EXAMINERS REMUNERATION**

Amounts payable to Independent examiners include:	2021	2020
	£	£
Independent examination	686	636
	<u>686</u>	<u>636</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Other debtors	851	464
	<u>851</u>	<u>464</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Other creditors	650	600
	<u>650</u>	<u>600</u>

**10. MOVEMENT IN FUNDS**

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
<b>Unrestricted funds</b>			
General fund	8,189	4,481	12,670
	<u>8,189</u>	<u>4,481</u>	<u>12,670</u>
<b>TOTAL FUNDS</b>	<u>8,189</u>	<u>4,481</u>	<u>12,670</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	27,232	(22,751)	4,481
	<u>27,232</u>	<u>(22,751)</u>	<u>4,481</u>
<b>TOTAL FUNDS</b>	<u>27,232</u>	<u>(22,751)</u>	<u>4,481</u>

**GATEWAY CHURCH MERTHYR TYDFIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
<b>Unrestricted funds</b>			
General fund	3,917	4,272	8,189
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>3,917</u>	<u>4,272</u>	<u>8,189</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	26,115	(21,843)	4,272
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>26,115</u>	<u>(21,843)</u>	<u>4,272</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/20 £	Net movement in funds £	At 31/12/21 £
<b>Unrestricted funds</b>			
General fund	3,917	8,753	12,670
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>3,917</u>	<u>8,753</u>	<u>12,670</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	53,347	(44,594)	8,753
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>53,347</u>	<u>(44,594)</u>	<u>8,753</u>

**GATEWAY CHURCH MERTHYR TYDFIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**GATEWAY CHURCH MERTHYR TYDFIL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	22,596	21,026
Gift aid	4,636	4,989
	<hr/>	<hr/>
	27,232	26,015
<b>Other income</b>		
Sundry income	-	100
	<hr/>	<hr/>
<b>Total incoming resources</b>	27,232	26,115
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	277	293
Sundries	318	97
Rent	-	150
Sundry equipment	1,582	1,204
Sundry supplies & housekeeping	-	23
Outreach/Mission expenses	388	37
Teaching and training expenses	-	303
Apostolic oversight	600	600
Gifts & Donations	900	500
Pastor fees	18,000	18,000
	<hr/>	<hr/>
	22,065	21,207
 <b>Support costs</b>		
<b>Governance costs</b>		
Independent examiners fees and accountancy	686	636
	<hr/>	<hr/>
<b>Total resources expended</b>	22,751	21,843
	<hr/>	<hr/>
<b>Net income</b>	4,481	4,272
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

**GATEWAY CHURCH MERTHYR TYDFIL**

England & Wales - Charity number 1161061

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**  
**FOR**  
**GATEWAY CHURCH MERTHYR TYDFIL**

Baker Knogle Chartered Accountants  
Orbit Business Centre  
Merthyr Tydfil  
CF48 1DL

**GATEWAY CHURCH MERTHYR TYDFIL**

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**FOR THE YEAR ENDED 31 DECEMBER 2020**

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## GATEWAY CHURCH MERTHYR TYDFIL

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Gateway Church Merthyr Tydfil gained charitable status on the 25th March 2015. Previously the organisation carried out its activities as an organisation known as St. Luke's Church Merthyr Tydfil.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To Advance the Christian faith for the benefit of all, promoting God's love for all, Christ's salvation for all who believe, and the Holy Spirit's enabling power. To reach out into local communities with the message of God's love in accordance with Christian Principles. To provide help, assistance, guidance and friendship freely to all regardless of their beliefs, within the community in which we serve God.

##### **COVID 19 Impact**

Our church services ceased to be held by meeting together on Sunday mornings from February 2020 due to the increasing threat of COVID 19. This decision was taken because our meetings took place up to then in a public use building, coupled with the fact that we have several vulnerable members, schoolteachers, and medical workers as regular congregation members. We did not resume normal meetings for the remainder of 2020. The financial impact has been minimal as we do not have to pay rental for the use of the building we were using, but we do not make the Sunday meeting collections of small donations that added to our finances.

##### **Church Operations 2020**

From Mid-March 2020 the church began broadcasting reduced Sunday services via Facebook Live. The mid-week meetings: prayer groups, bible study group, leadership meetings, began to be held via Zoom on-line. This gave us an opportunity to engage with a wider group of people who were casually tuning in to our Sunday meetings. We also took the opportunity to introduce Reflect on Tuesday evenings via Facebook Live and Discover meetings on Thursday evenings via Zoom. We have engaged with numerous people who did not attend physical meetings from Switzerland to Northern Ireland and within Wales and England.

We have been blessed by the many new members who have joined us and sadly we miss the one member we lost in March 2020, Carol Stone.

There is no pressure on anyone to return, to join or to donate money.

Our Pastor continues to be a leading member of New Wine Cymru, a group of evangelical churches that work to spread God's word in Wales. All meetings have taken place on-line.

Members of our church have had limited opportunities to teach and preach at other churches upon request. Our Pastor, Paul Knowlson continues to conduct funerals upon request. There have been no weddings.

**GATEWAY CHURCH MERTHYR TYDFIL**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

We are a Christian church that promotes Christian beliefs as a way of life. As Christians we believe that it is our mandate to show Christ's love to all people regardless of how they live or what they believe. Our hope is that people will see the love and peace and will be interested in finding out more about God. We are a group of ordinary people who love above all else, and believe wholeheartedly in, God the Father, God the Son Jesus, and God the Holy Spirit.

Our organisation is beneficial to the public by offering a spiritual dimension to life. We believe that the wholeness of the person is incomplete without knowing about God, His Son, His Holy Spirit and his unending love. We offer people Christ's love through praying, helping others, and generally showing love and kindness to all people regardless of their beliefs, background or circumstances. We provide support in non-financial ways by signposting people to other charities or official bodies who can provide more expert or financial help. We teach people, who want to know, about our biblically based faith and give them the knowledge about God so that they may experience God's love for themselves.

Prior to COVID 19, we operated in the way described below; we hope at some point in the future to be able to resume normal operations.

We have volunteers who help run the activities of the church. Our church volunteers work alongside our trustees in all church activities, including worship leading and practice; hospitality for church events and regular Sunday morning church; going into houses of people identified as needing basic home skills; conducting school assemblies; hosting in their homes leadership group meetings and focus groups; bible study classes and faith application groups; Sunday children's work; sound-desk operation and recording;

Our church continues to be funded by members voluntary contributions. However due to Covid 19 we have not made normal Sunday collections.

Our Apostolic Oversight from Caleb ministries continues successfully, however on a remote basis. Due to financial reasons, we have taken the decision not to continue to employ a Pastor on a full-time basis. Pastor Paul Knowlson continues to provide Pastoral Oversight.

**Public benefit**

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

## GATEWAY CHURCH MERTHYR TYDFIL

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Our Facebook Live sessions on both Sundays and Tuesday Reflect sessions have continued to attract a wider audience. There have been sessions that have been viewed more than 200 times.

Our Thursday Discover sessions on Zoom engage with members of other churches and people who do not belong to any church. We are making lasting friendships with several people who are unable or reluctant to attend other churches physically.

We have worked with less computer literate members to try to ensure they know how to engage with all on-line activities.

We regularly make telephone calls to members to ensure their well-being.

Meetings with the leadership team have resumed on Zoom in the later part of the year. The Trustees have also met on Zoom during 2020 however the opportunities have been limited.

We review:

- How we function in relation to our finances
- Our operating structure in line with available volunteers
- Vision, Values and beliefs statements and putting them into action Our (corporate) identity and vision of who we are

Outreach, missional, and social activities during the year included:

- All activities have been curtailed due to COVID 19.
- Two members serve on the CALEB Steering Committee and Caleb Leadership team
- The Pastor continues his role on the Regional Leadership team of New Wine Cymru.

##### **Notable changes during the year:**

##### **COVID 19 Impact**

All operating and normal church activities have been changed due to the pandemic. We continue to engage our Pastor to fulfil both the normal preaching role and to maintain pastoral contact with members of the church.

The year has been like no other and it's been a case of try it and see. We continue to review the situation and will make decisions based on the developments and government legislation within Wales.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

Our main source of funding comes from members giving in the form of tithes and offerings.

##### **Reserves policy**

The charity currently holds free reserves of £8,189 (2019: £3,520). The charity aims to increase this level in order to subsidise any excess expenditure over income and enable the continuance of the charitable objectives in forthcoming years.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Gateway Church Merthyr Tydfil is an unincorporated charity with the charity number of 1161061. The charity is governed by their constitution.

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

New Trustees must be interviewed by the current Board of Trustees, and if appointed are informed of their legal obligations under charity law, the decision making process and the business plan and recent financial performance of the charity. The charity aims to recruit people who can offer a range of skills for example personnel, training, finance etc.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1161061

**GATEWAY CHURCH MERTHYR TYDFIL**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Principal address**

C/O Mrs P Lewis  
7 Monmouth Drive  
Merthyr Tydfil  
CF48 1JA

**Trustees**

Mrs P Lewis Secretary/Chair  
R Lewis Treasurer  
H Langford  
Mrs D Langford

**Independent Examiner**

R.I. KNOYLE  
ACA  
Baker Knogle Chartered Accountants  
Orbit Business Centre  
Merthyr Tydfil  
CF48 1DL

**Advisers**

Martin Allen - Apostolic Oversight

Approved by order of the board of trustees on 6 September 2021 and signed on its behalf by:

Mrs P Lewis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GATEWAY CHURCH MERTHYR TYDFIL**

**Independent examiner's report to the trustees of Gateway Church Merthyr Tydfil**

I report to the charity trustees on my examination of the accounts of Gateway Church Merthyr Tydfil (the Trust) for the year ended 31 December 2020.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

R.I. KNOYLE  
ACA  
Baker Knoyle Chartered Accountants  
Orbit Business Centre  
Merthyr Tydfil  
CF48 1DL

6 September 2021

**GATEWAY CHURCH MERTHYR TYDFIL**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	26,015	25,916
Other income		100	-
<b>Total</b>		<u>26,115</u>	<u>25,916</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Religious activities		21,843	25,519
<b>NET INCOME</b>		<u>4,272</u>	<u>397</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		3,917	3,520
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>8,189</u></u>	<u><u>3,917</u></u>

The notes form part of these financial statements

**GATEWAY CHURCH MERTHYR TYDFIL**

**BALANCE SHEET**  
**31 DECEMBER 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	9	464	377
Cash at bank		8,325	4,140
		<u>8,789</u>	<u>4,517</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(600)	(600)
		<u>8,189</u>	<u>3,917</u>
<b>NET CURRENT ASSETS</b>			
		<u>8,189</u>	<u>3,917</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>8,189</u>	<u>3,917</u>
<b>NET ASSETS</b>		<u>8,189</u>	<u>3,917</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>8,189</u>	<u>3,917</u>
<b>TOTAL FUNDS</b>		<u>8,189</u>	<u>3,917</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 September 2021 and were signed on its behalf by:

R Lewis - Trustee

## GATEWAY CHURCH MERTHYR TYDFIL

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Legal form**

Gateway Church Merthyr Tydfil is an un-incorporated charity, registered in England & Wales,

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Gifts in Kind**

Gifts in kind are included in the income and expenditure account where they are applied in carrying out charitable activities, where the charity would otherwise have to purchase the donated facility and the benefit is both quantifiable and material. The quantifiable benefit is shown as both incoming and expended resources within the appropriate funds. Where the gift is an asset it is treated as income and taken to stock or fixed assets as appropriate.

The value of services provided by volunteers is not quantified.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **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.

**GATEWAY CHURCH MERTHYR TYDFIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**1. ACCOUNTING POLICIES - continued**

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

**2. DONATIONS AND LEGACIES**

	2020	2019
	£	£
Donations	21,026	20,408
Gift aid	4,989	5,508
	<u>26,015</u>	<u>25,916</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Religious activities	<u>21,207</u>	<u>636</u>	<u>21,843</u>

**4. SUPPORT COSTS**

	Governance costs £
Religious activities	<u>636</u>

Support costs, included in the above, are as follows:

	2020 Religious activities £	2019 Total activities £
Independent examiners fees and accountancy	<u>636</u>	<u>680</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

Trustee remuneration for the year ended 31st December 2020 was £Nil.

During the period ended 31st December 2019, Mr Paul Knowlson, who was a Trustee of the charity, until his resignation in June 2019, received a salary of £10,716, together with pension payment of £1,776. This remuneration was for services as a Pastor. Mr Knowlson also ceased his employment with the charity in June 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**GATEWAY CHURCH MERTHYR TYDFIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**6. STAFF COSTS**

	2020	2019
	£	£
Wages and salaries	-	10,716
Other pension costs	-	1,776
	<u>-</u>	<u>12,492</u>
	<u>-</u>	<u>12,492</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Pastor	-	1
	<u>-</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the charity are the trustees. The total employee benefits of the key personnel of the charity were £Nil (2019: £12,492).

**7. GIFTS IN KIND**

The value of volunteer time is not quantified in terms of money but the time contributed by volunteers is an invaluable resource in terms of the outstanding contribution made by them.

The number of hours contributed by volunteers in the year was 60 (2019: 2,080).

**8. INDEPENDENT EXAMINERS REMUNERATION**

Amounts payable to Independent examiners include:	2020	2019
	£	£
Independent examination	636	624
Other financial services	-	56
	<u>636</u>	<u>680</u>
	<u>636</u>	<u>680</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Other debtors	464	377
	<u>464</u>	<u>377</u>

**GATEWAY CHURCH MERTHYR TYDFIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Other creditors	600	600
	<u>600</u>	<u>600</u>

**11. MOVEMENT IN FUNDS**

	At 1/1/20	Net movement in funds	At 31/12/20
	£	£	£
<b>Unrestricted funds</b>			
General fund	3,917	4,272	8,189
	<u>3,917</u>	<u>4,272</u>	<u>8,189</u>
<b>TOTAL FUNDS</b>	<u>3,917</u>	<u>4,272</u>	<u>8,189</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	26,115	(21,843)	4,272
	<u>26,115</u>	<u>(21,843)</u>	<u>4,272</u>
<b>TOTAL FUNDS</b>	<u>26,115</u>	<u>(21,843)</u>	<u>4,272</u>

**Comparatives for movement in funds**

	At 1/1/19	Net movement in funds	At 31/12/19
	£	£	£
<b>Unrestricted funds</b>			
General fund	3,520	397	3,917
	<u>3,520</u>	<u>397</u>	<u>3,917</u>
<b>TOTAL FUNDS</b>	<u>3,520</u>	<u>397</u>	<u>3,917</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	25,916	(25,519)	397
	<u>25,916</u>	<u>(25,519)</u>	<u>397</u>
<b>TOTAL FUNDS</b>	<u>25,916</u>	<u>(25,519)</u>	<u>397</u>

**GATEWAY CHURCH MERTHYR TYDFIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
<b>Unrestricted funds</b>			
General fund	3,520	4,669	8,189
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>3,520</u>	<u>4,669</u>	<u>8,189</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	52,031	(47,362)	4,669
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>52,031</u>	<u>(47,362)</u>	<u>4,669</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.

**GATEWAY CHURCH MERTHYR TYDFIL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	21,026	20,408
Gift aid	4,989	5,508
	<u>26,015</u>	<u>25,916</u>
<b>Other income</b>		
Sundry income	100	-
	<u>26,115</u>	<u>25,916</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	-	10,716
Pensions	-	1,776
Insurance	293	290
Sundries	97	138
Rent	150	930
Sundry equipment	1,204	225
Sundry supplies & housekeeping	23	261
Outreach/Mission expenses	37	83
Teaching and training expenses	303	590
Apostolic oversight	600	600
Gifts & Donations	500	230
Pastor fees	18,000	9,000
	<u>21,207</u>	<u>24,839</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examiners fees and accountancy	636	680
	<u>21,843</u>	<u>25,519</u>
Total resources expended	<u>4,272</u>	<u>397</u>
<b>Net income</b>	<u><u>4,272</u></u>	<u><u>397</u></u>

This page does not form part of the statutory financial statements