

MINSTER CHRISTIAN CENTRE CIO

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2021

TRUSTEES	Ben HOPE GILL Matthew TODD John KENDALL Ian WILLIAMS Alex COLLINS Jan-Aug Sam LIU Sep- Dec
CHARITY NUMBER	1184867
PRINCIPAL ADDRESS	Sturminster Road Cardiff CF23 5AQ
GOVERNING DOCUMENT	Minster Christian Centre CIO Constitution and Church Handbook adopted by Church Members on 23 rd October 2019, and approved by the Charity Commission on the 12 th August 2019
CONSITUTION	CIO
TRUSTEE SELCTION METHOD	Election
INDEPENDENT EXAMINER	Mr A DOWN FCCA
BANKERS	Barclays Bank

MINSTER CHRISTIAN CENTRE CIO

TRUSTEES' REPORT

YEAR ENDED 31 DECEMBER 2021

The Trustees of Minster Christian Centre give thanks for God for His kindness and grace as they reflect on the year gone and present their Annual Report for the year ended 31 December 2021.

Objectives and activities

The purposes of Minster Christian Centre are: the advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Cardiff and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, put into practice the Christian faith in accordance with the Basis of Faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of community facilities; provided that the advancement of such purposes is undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements as may be adopted and amended by the Church from time to time in accordance with the provisions of the Church Handbook.

Achievement and Performance

Minster Christian Centre has gone through a period of large change due to external and internal factors, yet we have actively pursued our objectives and aims throughout 2021.

The external factors that drove change for Minster Christian Centre were the relaxation of Government restrictions on public worship.

At the start of the year, public gatherings of Christian worship were still restricted under Government coronavirus legislation. Two identical services were held in the morning and mid-afternoon bookable through Eventbrite to limit numbers and mitigate risk of infection. Corporate participation was extremely limited, especially with singing. Midweek prayer meetings, Bible study groups and young people's gatherings were conducted via Zoom. The building was closed to community bookings.

Over the course of the year, our public worship gatherings increasingly resembled a typical Christian worship service from pre-pandemic. Corporate participation in singing was allowed; creche, Sunday school and youth provisions were reintroduced; and a single united service with the whole congregation took place. This is the core part of the way the charity fulfils its stated objectives, so the trustees give thanks to God.

Other activities took place to further the aims and purposes of the church including:

- Collecting food donations for local charity "Rainbow of Hope"
- Online events for children around Easter time
- A week of prayer for the church, community, and nation
- Providing meals for three families who had babies during the year
- Hosting a community "Light Party" as an alternative to Halloween celebrations
- Facilitating monthly services in local Retirement Living development Thomas Court
- A community Christmas event and lighting up the church building.

Minster Christian Centre has advanced the Christian faith through services and activities as outlined above, along with its financial partnership with the missionaries we support.

The internal factors that drove change were primarily concerned with personnel. One of the biggest changes that took place during 2021 was the resignation of pastor and chair of trustees Alex Collins. He shared his intentions and issued his notice of resignation in May and finished his employment with the church in August. The church elected Sam Liu as new pastor in July after a unanimous vote of the members via postal ballot, making him the chair of trustees.

Minster Christian Centre also employed Elizabeth Choi as church administrator in April.

These employment changes have meant the church is able to continue furthering its aims and purposes. The church has also supported other workers who align with the aims and purposes of the church in the furtherance of the Gospel in Cardiff, the UK and beyond.

The trustees confirm that we have had regard to the guidance issued by the Charity Commission on public benefit.

Finance Review

Minster Christian Centre income for the year ended December 2021 totalled £120,811. This was generated through donations from the congregation of £106,669, and a tax claim of £14,142. The expenditure totalled £120,928. This was made up of costs of charitable activities, governance costs, and other costs.

In addition to the transfer of assets from the previous financial year, Minster Christian Centre is in a financially healthy and stable position. The church has ended the period with reserves of £106,720. Reserves are held to provide for a redundancy fund, and for capital expenditure relating to the building.

The trustees will continue to monitor and consider the best way to use these reserves to the furthering of Minster Christian Centre's objectives.

The trustees anticipate no financial uncertainties at the present time.

Structure, Governance and Management

The governing document of the charity is Minster Christian Centre CIO **Constitution and Church Handbook**, which was adopted by Church Members on 23rd October 2019, and approved by the Charity Commission on 12th August 2019.

The charity is constituted as a CIO and registered on 12th August 2019.

Trustees of Minster Christian Centre consist of the pastor and elders and are selected by election.

Eligibility for trustees is laid out in section 12.2 of the constitution.

Approval

This report was approved by the trustees on Friday 28th October 2022.

Signed on behalf of the trustees:

Trustee: 

Trustee: 

Charity number: 1184867

MINSTER CHRISTIAN CENTRE

Financial Statements

Year ended 31 December, 2021

Independent Examiner's Report to the Members and Trustees of Minster Christian Centre

I report on the accounts of Minster Christian Centre for the year ended 31 December, 2021 which are set out on pages 2 to 6.

Respective Responsibilities of Officers and Examiner

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

It is my responsibility to:-

- Examine the accounts under section 145 of the 2011 Act
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act, and
- To state whether particular matters have come to my attention

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as officers concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - To keep accounting records in accordance with Section 130 of the 2011 Act, and
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

Have not been met; or

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

Name: Mr A Down FCCA...

A Down 26 October 2022

Address: 9, Sherborne Avenue, Cyncoed Cardiff CF23 6SJ

Minster Christian Centre
Statement of Financial Activities
For the year ended 31 December, 2021

	Restricted £	2021 Unrestricted £	Total £	2020 Total £
Incoming Resources				
Tax claim	-	14,142	14,142	21,489
Incoming Resources from Charitable activities	-	106,669	106,669	105,054
Other Incoming resources	-	-	-	238,049
Total Incoming Resources	-	120,811	120,811	364,592
Resources Expended				
Charitable activities	-	84,845	84,845	92,421
Governance costs	-	4,267	4,267	2,656
Other resources expended	-	31,816	31,816	30,589
Total resources expended	-	120,928	120,928	125,666
Net movement of funds		- 117	- 117	238,926
Reconciliation of Funds				
Total funds brought forward		238,926	238,926	-
Total funds carried forward		238,809	238,809	238,926

The net movement in funds for the years stated above arose entirely from continuing activities.
There are no recognised gains or losses for the years above other than included in the
above Statement of Financial Activities

The notes on pages 4 to 6 form part of these accounts.

Minster Christian Centre
Balance Sheet as at 31 December, 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible assets	1	132,089	146,766
Current Assets			
Debtors		-	497
Cash at bank and in hand		106,720	91,663
		<u>106,720</u>	<u>92,160</u>
Liabilities			
Creditors: amounts falling due within one year			
Net Current Assets		106,720	92,160
NET ASSETS		<u>238,809</u>	<u>238,926</u>
The Funds of the Charity			
Unrestricted Income Funds			
Unrestricted Income Funds		238,809	238,926
Restricted Income Funds		-	-
Total Charity Funds		<u>238,809</u>	<u>238,926</u>

Approved by the Board of Trustees on FRIDAY 28th OCTOBER 2022

and signed on their behalf by the following trustees : -

..... Ian Williams Mr Ian Williams

..... Dr Benjamin Hope-Gill

..... John Kendall Mr John Kendall

..... Mr Matthew Todd

The notes on pages 4 to 6 form part of these accounts.

Minster Christian Centre
Notes to the accounts
For the year ended 31 December, 2021

Accounting Policies

Basis of accounting

The financial statements are prepared in accordance with applicable accounting standards using the historic cost convention. The financial statements reflect the requirements of the revised Statement of Recommended Practice, "Accounting for Charities" (SORP). The charity complied with best practice at the time of preparing these accounts.

Tangible Fixed Assets

All fixed assets are capitalised. The charge for depreciation is calculated to write off the cost of fixed assets over their useful lives on the following basis:

Furniture and equipment	10 years on a reducing balance basis
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Income

Income is accounted for on an accruals basis, except for donations, which are credited when received.

Expenditure

All expenditure is accounted for on an accruals basis.

Resources expended on charitable activities comprise all the resources applied by the charity in undertaking its work to meet its charitable objectives. These costs include the direct costs of the charitable activities together with those support costs incurred that enable these activities to be undertaken.

Expenditure on Governance costs are the costs incurred by the charity to operate and to generate the information required for public accountability.

Funds

The charity's unrestricted funds are available for use at the discretion of the Trustees.

Minster Christian Centre
Notes to the accounts
For the year ended 31 December, 2021

Tangible Fixed Assets

	Furniture & Equipment £	Total £
COST		
As at 1 January, 2021	163,073	163,073
As at 31 December, 2022	<u>163,073</u>	<u>163,073</u>
DEPRECIATION		
As at 1 January, 2021	16,307	16,307
Charge for the year	14,677	14,677
As at 31 December, 2021	<u>30,984</u>	<u>30,984</u>
NET BOOK VALUE		
As at 31 December, 2021	<u>132,089</u>	<u>132,089</u>
As at 31 December, 2020	<u>146,766</u>	<u>146,766</u>

Minster Christian Centre
Year ended 31 December, 2021

	Restricted £	2021 Unrestricted £	Total £	2020 Total £
Incoming Resources				
Donations	-	106,669	106,669	105,054
Tax claim	-	14,142	14,142	21,489
Transfer of assets	-	-	-	238,049
TOTAL INCOMING RESOURCES	-	120,811	120,811	364,592
Resources Expended				
Maintenance	-	126	126	2,838
Cleaning	-	3,859	3,859	3,135
Utilities	-	2,307	2,307	2,859
Refreshments	-	104	104	30
Telephones	-	185	185	85
Photocopier	-	1,203	1,203	460
Missions	-	11,167	11,167	10,060
Social concern	-	1,650	1,650	2,001
Speakers	-	1,640	1,640	425
Outreach	-	1,512	1,512	683
Insurance	-	2,076	2,076	2,126
Gifts	-	300	300	500
Admin	-	4,267	4,267	2,656
Publicity	-	303	303	332
Sunday school	-	1,330	1,330	361
Youth work	-	274	274	304
Trainee	-	14,888	14,888	24,520
Pastor	-	37,079	37,079	37,312
Audiovisual	-	144	144	1,889
Media	-	404	404	429
Ministry training	-	261	261	623
Youth worker	-	9,798	9,798	8,659
Depreciation	-	14,677	14,677	16,307
Church worker	-	4,764	4,764	6,972
Lunch club legacy	-	100	100	100
Administrator	-	6,428	6,428	-
FTIAN fund	-	80	80	-
TOTAL RESOURCES EXPENDED	-	120,928	120,928	125,666
Incoming resources for the year	-	117	117	238,926
Fund balances brought forward	-	238,926	238,926	
Fund balances carried forward	-	238,809	238,809	238,926