

**MINSTER CHRISTIAN CENTRE CIO**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**YEAR ENDED 31 DECEMBER 2023**

<b>TRUSTEES</b>	Ben HOPE GILL Matthew TODD John KENDALL Ian WILLIAMS Sam LIU Jonathan TRAVIS
<b>CHARITY NUMBER</b>	1184867
<b>PRINCIPAL ADDRESS</b>	Sturminster Road, Cardiff, CF23 5AQ
<b>GOVERNING DOCUMENT</b>	Minster Christian Centre CIO Constitution and Church Handbook adopted by Church Members on 23 <sup>rd</sup> October 2019, and approved by the Charity Commission on 12 <sup>th</sup> August 2019. The Church Handbook was revised on 23 <sup>rd</sup> November 2022.
<b>CONSTITUTION</b>	CIO
<b>TRUSTEE SELECTION METHOD</b>	Election
<b>INDEPENDENT EXAMINER</b>	Mr A DOWN FCCA
<b>BANKERS</b>	Barclays Bank

**MINSTER CHRISTIAN CENTRE CIO**  
**TRUSTEES' REPORT**  
**YEAR ENDED 31 DECEMBER 2023**

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 2023.

### 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 must be 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 actively pursued our objectives and aims throughout 2023.

The year 2023 was special due to the fact the year started and ended on a Sunday. Christian worship took place on all 53 Sundays of the year, and this was the first year since the start of the Coronavirus pandemic that there has not been Government legislation dictating or restricting our gatherings. It was a welcome relief to pursue our objectives and aims free from this shadow and constriction.

Alongside the regular Sunday morning service, a Sunday evening worship gathering took place, along with a monthly worship service at Thomas Court, a local retirement complex. Home groups Bible studies and corporate prayer meetings met at various points during the week. Provision is made for the advancement of the Christian faith for all ages- an informal toddler morning takes place during the day, a youth club for young people on a Friday

evening, and a daytime Bible study allows those available during traditional work hours to attend, and creche and Sunday schools for ages 0-14 take place during the Sunday morning worship gatherings.

In response to the cost-of-living crisis and spike in energy bills, January saw the launch of "Minster Café" - a drop in coffee morning. It has provided a safe, warm space to allow relationship to be maintained during the daytime.

These public worship gatherings, and prayer meetings are the core way the charity fulfils its stated objectives, and the trustees are grateful for all of the volunteers who serve and facilitate all these various events.

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

- Collecting food donations for local charity "Rainbow of Hope".
- Providing meals for a family who had a baby.
- A full advent outreach program including wreath making and a community event.
- A New Years event.

One specific activity to note was the baptismal service that took place in September - a key part of the core aims of the charity.

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

Through the year, the charity was able to provide relief of need, hardship, and sickness as and when it arose. An ongoing key project undertaken by the charity is "*Bundles of Joy*" - visits are arranged to pregnant asylum seekers with care packages, and ongoing friendship and emotional support is offered.

The charity was also able to make provision of community facilities. Minster Christian Centre has been able to welcome outside bookings and host other community groups in the building. Roath Community Chorus, Brownies and the Girl Guides, a baby sign language class, a ballet school and a guild of weavers have been able to use the premises over the course of the year, along with other private events.

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

The charity policies, procedures and codes are under a periodic review. Policies regarding employment include paternity leave, grievance and disciplinary procedures, code of conduct, expenses and sickness, compassionate and dependent care leave. The risk management policy is in progress and the goal is for it to be published in 2024.

## Finance Review

Minster Christian Centre income for the year ended December 2023 totalled £114,976. This was generated through donations from the congregation of £90,233, a tax claim of £23,183, a legacy gift of £1000 and a specific gift towards social concern of £560.

The expenditure totalled £142,410. This was made up of costs of charitable activities, governance costs, and other costs.

The trustees intentionally ran a deficit budget through the year of 2023 to pursue our aims and employed some of the reserve fund for one-off expenditures. The trustees considered these one-off expenditures as a good way to use the reserve to the furthering of Minster Christian Centre's objectives. Specific one-off expenditure came in the form of support to a number of our mission partners here in the UK and overseas. It was a joy and pleasure to be able to respond to specific need in a generous way.

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 £124,138. Reserves are held to provide for a redundancy fund, and for capital expenditure relating to the building. The trustees have earmarked the reserve fund for future the employment of additional workers.

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 23<sup>rd</sup> October 2019, and approved by the Charity Commission on 12<sup>th</sup> August 2019.

The Church Handbook was revised and approved by unanimous vote of church members on 23<sup>rd</sup> November 2022.

The charity is constituted as a CIO and was registered on 12<sup>th</sup> 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 25th October 2024.

Signed on behalf of the trustees:

Trustee:  MATTHEW TODD

Trustee:  SAM LIU

Charity number: 1184867

**MINSTER CHRISTIAN CENTRE**

Financial Statements

Year ended 31 December, 2023

**Minster Christian Centre**  
**Notes to the accounts**  
**For the year ended 31 December, 2023**

**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.

## 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, 2023 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*

Date: *15 June 2024*

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



**Minster Christian Centre**  
**Statement of Financial Activities**  
**For the year ended 31 December, 2023**

	Restricted £	2023 Unrestricted £	Total £	2022 Total £
<b>Incoming Resources</b>				
Tax claim	-	23,183	23,183	24,934
Incoming Resources from Charitable activities	-	91,793	91,793	101,327
Other Incoming resources	-	-	-	275
<b>Total Incoming Resources</b>	-	<b>114,976</b>	<b>114,976</b>	<b>126,536</b>
<b>Resources Expended</b>				
Charitable activities	-	90,748	90,748	64,427
Governance costs	-	4,953	4,953	2,647
Other resources expended	-	46,709	46,709	43,963
<b>Total resources expended</b>	-	<b>142,410</b>	<b>142,410</b>	<b>111,037</b>
<b>Net movement of funds</b>	-	<b>27,434</b>	<b>- 27,434</b>	<b>15,499</b>
<b>Reconciliation of Funds</b>				
Total funds brought forward		254,308	254,308	238,809
Total funds carried forward		<b>226,874</b>	<b>226,874</b>	<b>254,308</b>

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, 2023**

	Note	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	1	102,735	117,412
<b>Current Assets</b>			
Debtors		-	-
Cash at bank and In hand		124,138	136,896
		<u>124,138</u>	<u>136,896</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year			
Net Current Assets		124,139	136,896
NET ASSETS		<u>226,874</u>	<u>254,308</u>
<b>The Funds of the Charity</b>			
<b>Unrestricted Income Funds</b>			
Unrestricted Income Funds		226,874	254,308
Restricted Income Funds		-	-
Total Charity Funds		<u>226,874</u>	<u>254,308</u>

Approved by the Board of Trustees on 25<sup>th</sup> OCTOBER 2024

and signed on their behalf by the following trustees : -

..... Mr Ian Williams  
 ..... Dr Benjamin Hope-Gill  
 ..... Mr John Kendall  
 ..... Mr Matthew Todd  
 ..... Mr Samuel Liu  
 ..... Mr Jonathan Travis

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, 2023**

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**Tangible Fixed Assets**

	<b>Furniture &amp; Equipment £</b>	<b>Total £</b>
<b>COST</b>		
As at 1 January, 2023	163,073	163,073
As at 31 December, 2023	<u>163,073</u>	<u>163,073</u>
<b>DEPRECIATION</b>		
As at 1 January, 2023	45,661	45,661
Charge for the year	14,677	14,677
As at 31 December, 2023	<u>60,338</u>	<u>60,338</u>
<b>NET BOOK VALUE</b>		
As at 31 December, 2023	<u>102,735</u>	<u>102,735</u>
As at 31 December, 2022	<u>117,412</u>	<u>117,412</u>

**Minster Christian Centre**  
**Year ended 31 December, 2023**

	Restricted £	2023 Unrestricted £	Total £	2022 Total £
<b>Incoming Resources</b>				
Donations	-	90,233	90,233	101,327
Tax claim	-	23,183	23,183	24,934
Savings Account interest	-	-	-	275
Legacy	-	1,000	1,000	-
Social concern gift	-	560	560	-
<b>TOTAL INCOMING RESOURCES</b>	-	114,976	114,976	126,536
<b>Resources Expended</b>				
Maintenance	-	2,890	2,890	6,482
Cleaning	-	3,840	3,840	3,909
Utilities	-	7,247	7,247	3,757
Refreshments	-	154	154	-
Telephones	-	-	-	373
Photocopier	-	827	827	662
Missions	-	33,527	33,527	13,050
Social concern	-	2,344	2,344	2,000
Speakers	-	2,415	2,415	1,660
Outreach	-	645	645	465
Insurance	-	2,335	2,335	2,208
Gifts	-	550	550	956
Admin	-	4,953	4,953	2,647
Publicity	-	189	189	291
Sunday school	-	733	733	960
Youth work	-	920	920	171
Church events	-	265	265	-
Pastor	-	33,732	33,732	29,306
Audiovisual	-	-	-	619
Susbscriptions and licences	-	1,056	1,056	-
Media	-	-	-	914
Ministry training	-	92	92	190
Youth worker	-	10,661	10,661	9,877
Depreciation	-	14,677	14,677	14,677
Church worker	-	5,129	5,129	4,872
Lunch club legacy	-	70	70	-
Administrator	-	13,158	13,158	10,070
FTIAN fund	-	-	-	920
<b>TOTAL RESOURCES EXPENDED</b>	-	142,410	142,410	111,037
Incoming resources for the year	-	27,434	- 27,434	15,499
Fund balances brought forward	-	254,308	254,308	238,809
Fund balances carried forward	-	226,874	226,874	254,308