

COMPANY REGISTRATION NUMBER: CE020396
CHARITY REGISTRATION NUMBER: 1187499

BETHEL BAPTIST CHURCH PONTYCLUN
Company Limited by Guarantee

UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025

BETHEL BAPTIST CHURCH PONTYCLUN
Company Limited by Guarantee
FINANCIAL STATEMENTS
Year ended 31 August 2025

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BETHEL BAPTIST CHURCH PONTYCLUN
Company Limited by Guarantee
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
Year ended 31 August 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

Reference and administrative details

Registered charity name Bethel Baptist Church Pontyclun

Charity registration number 1187499

Company registration number CE020396

Principal office and registered office Heol Miskin
Pontyclun
CF72 9AJ

Board of Trustees: Jeffrey Woodington
Keri Riggs
Rev John Robert Hall
Scott Ringrose
Stephen John Davis

Custodian Trustees The Baptist Union Corporation Ltd
Baptist House
129 Broadway
Oxfordshire
OX11 8RT

Independent examiner ClearSight Accounting Limited
Dunleavy House
Dunleavy Drive
Cardiff
CF11 0SN

Structure, governance and management

Governing document

The charity is controlled by its governing document, a constitution and constitutes a CIO, which was registered at the Charity Commission in England and Wales on 22 January 2020.

Recruitment and appointment of new trustees

New Trustees are appointed by the Church Members at Church Members Meetings. New Trustees are recruited when members become part of our Core Leadership Team of the Church.

BETHEL BAPTIST CHURCH PONTYCLUN
Company Limited by Guarantee
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
Year ended 31 August 2025

Objectives and activities

The aims and purpose of the Church

The primary purpose of Bethel Baptist Church is to promote the Christian faith and to both exercise and encourage the development of Christian belief and behaviour as a community of disciples and disciple-makers.

Our purpose is best summarised by "Love God, Love People"

The core values of the Church

- Lost people matter to God and must matter to us
- The church should be Biblically based and aim to be culturally relevant
- Followers of Christ should live their lives in a way that is consistent with the Bible
- Each member will be encouraged to discover and use their spiritual gifts
- Loving relationships should be in every aspect of church life
- Small groups are an essential part of church life for spiritual growth, discipleship and relationship building
- Excellence honours God and we will aim to achieve it
- Full devotion to Christ and His cause is normal
- The church must be a unified body fed by the Holy Spirit

Charitable activities

These included:

- Public worship
- Giving to those in need
- Foodbank
- Children and Youth Activities
- Holiday Clubs
- Friendship week

Achievements and performance

The fellowship has continued to meet on Sunday mornings which is broadcast on both YouTube and Facebook. We also introduced regular evening services.

An Alpha course was run for anybody wanting to explore the Christian faith and New Attender's courses were run for those new to Bethel providing an overview of the church and an opportunity to explore membership.

Several staff attended the Partnering for Purpose conference and feedback was provided to the wider leadership team.

A regular prayer meeting was established in Llanharry with the goal that this would grow into a church plant.

BETHEL BAPTIST CHURCH PONTYCLUN

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TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

Year ended 31 August 2025

A week of events for our community took place in May 2025. This included litter picking, free car wash and garden renovations as well as numerous other events for all the family.

The Children's work continues to thrive with regular Sunday and midweek activities and a children's life group. There were also Easter and Summer holiday clubs which were very well attended.

The Seniors held a Friendship week with various activities for seniors within the fellowship and from the wider community.

A volunteer accessibility champion was appointed to ensure that services that the Church provides can be made as accessible as possible.

Jackie Cox was appointed as Church Office Manager in November 2024.

Financial review

Reserves policy

The Trustees determined that free reserves held by the Church should be equivalent to 3 months operational costs. At the balance sheet date the level of reserves had decreased to £1,857,500. However, available funds, i.e. those excluding fixed assets amounted to £139,158 The free reserves excluding restricted funds was £1,855,101.


Risk management

The Trustees actively review the major risks facing the Church. Policies were adopted at the first Annual General Meeting of the Charity held on 10 September 2020, which help manage and minimise the risks faced by the Charity.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on*2nd June 2026*.....
and signed on behalf of the board of trustees by:



Mr S Ringrose
Trustee



Section A

Independent Examiner's Report

Report to the trustees

Bethel Baptist Church Pontyclun

On accounts for the year
ended

31 August 2025

Charity no
(if any)

1187499

Set out on pages

6-14

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and
basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

** Please delete the words in the brackets if they do not apply.*

Signed:

M. J. Woodington

Date:

08/06/2026

Name:

Michael James Woodington

Relevant professional
qualification(s) or body

ICAEW/ACCA

(if any):

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Address:

ClearSight Accounting Limited

Dunleavy House, Dunleavy Drive

Cardiff, CF11 0SN

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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BETHEL BAPTIST CHURCH PONTYCLUN

Company Limited by Guarantee

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

Year ended 31 August 2025

				2025	2024
	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
Income and endowments					
Donations and legacies	5	242,949	7,049	249,998	283,688
Investment income	6	2,380	-	2,380	3,111
Total Income		<u>245,329</u>	<u>7,049</u>	<u>252,378</u>	<u>286,799</u>
Expenditure					
Charitable activities	7	324,680	6,133	330,813	356,686
Total Expenditure		<u>324,680</u>	<u>6,133</u>	<u>330,813</u>	<u>356,686</u>
Net (expenditure)/income		- 79,351	916	- 78,435	- 69,887
Reconciliation of funds					
Total funds brought forward		1,934,452	1,483	1,935,935	2,005,822
Prior year adjustment		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds brought forward		1,934,452	1,483	1,935,935	2,005,822
Total funds carried forward		<u>1,855,101</u>	<u>2,399</u>	<u>1,857,500</u>	<u>1,935,935</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 9 to 14 form part of these financial statements.

BETHEL BAPTIST CHURCH PONTYCLUN
Company Limited by Guarantee
STATEMENT OF FINANCIAL POSITION
Year ended 31 August 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible fixed assets	11	1,718,342	1,734,360
Current Assets			
Debtors	12	22,325	8,354
Cash at bank and in hand	13	124,386	195,621
		<u>146,711</u>	<u>203,975</u>
Creditors: amount falling due within one year	14	- 7,553	- 2,400
Net Current Assets		<u>139,158</u>	<u>201,575</u>
Total Assets Less Current Liabilities		<u>1,857,500</u>	<u>1,935,935</u>
Net Assets		<u>1,857,500</u>	<u>1,935,935</u>
Funds of the Charity			
Restricted funds	16	2,399	1,483
Unrestricted funds	16	1,855,101	1,934,452
		<u>1,857,500</u>	<u>1,935,935</u>

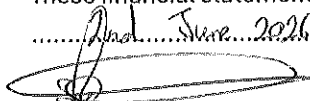
For the year ending 31 August 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on*2nd June 2026*....., and are signed on behalf of the board by:



Mr S Ringrose
Trustee

The notes on pages 8 to 14 form part of these financial statements.

1 GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in and a registered charity in England and Wales. The address of the registered office is Heol Miskin, Pontyclun, CF72 9AJ.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

3 ACCOUNTING POLICIES (continued)

Incoming resources (continued)

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

3 ACCOUNTING POLICIES (continued)

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line
Equipment	-	20% straight line
Buildings (not including land)	-	2% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

BETHEL BAPTIST CHURCH PONTYCLUN
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 August 2025

4 LIABILITY OF MEMBERS

If the Church is wound up, the members of the Church have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

5 DONATIONS AND LEGACIES

	£ Unrestricted Funds	£ Restricted Funds	2025 Total Funds	2024 Total Funds
DONATIONS				
Donations and legacies	39,110	-	39,110	122,763
GRANTS				
Grants	300	-	300	5,450
OTHER				
Contributions re use of church	600	-	600	9,915
Tithes and offerings	165,717	7,049	172,766	90,367
Gift aid tax reclaim	37,222	-	37,222	55,193
	<u>242,949</u>	<u>7,049</u>	<u>249,998</u>	<u>283,688</u>

*Change in how Tithes & Offerings and Donations are allocated from previous year, new approach is believed to be more accurate

6 INVESTMENT INCOME

	2025 Total Funds	2024 Total Funds
Unrestricted Funds	2,380	3,111
Restricted Funds	-	-
	<u>2,380</u>	<u>3,111</u>

7 EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	£ Unrestricted Funds	£ Restricted Funds	2025 Total Funds	2024 Total Funds
Activities undertaken directly	322,280	6,133	328,413	354,286
Support costs	2,400	-	2,400	2,400
	<u>324,680</u>	<u>6,133</u>	<u>330,813</u>	<u>356,686</u>

8 INDEPENDENT EXAMINATION FEES

	£ 2025	£ 2024
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,400</u>	<u>2,400</u>

BETHEL BAPTIST CHURCH PONTYCLUN
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 August 2025

9 STAFF COSTS

The average head count of employees during the year was 5 (2024: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Pastors	2	2
Management & Administration	3	4
	<u>5</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10 TRUSTEE REMUNERATION AND EXPENSES

During the period, emoluments were paid to Rev J Hall for his work as a Pastor.

No emoluments were paid to any of the other trustees for their work as trustees.

There were no trustees' expenses paid for the year ended August 2025.

11 TANGIBLE FIXED ASSETS

	£ Freehold Property	£ Fixtures & Fittings	£ Equipment	£ Total
Cost				
At 1 September 2024	1,739,343	22,184	15,220	1,776,747
Additions	-	11,070	-	11,070
at 31 August 2025	<u>1,739,343</u>	<u>33,254</u>	<u>15,220</u>	<u>1,787,817</u>
Depreciation				
At 1 September 2024	17,393	13,602	11,392	42,387
Charge for the year	17,393	6,651	3,044	27,088
At 31 August 2025	<u>34,786</u>	<u>20,253</u>	<u>14,436</u>	<u>69,475</u>
Carrying amount				
At 31 August 2025	<u>1,704,557</u>	<u>13,001</u>	<u>784</u>	<u>1,718,342</u>
At 31 August 2024	1,721,950	8,582	3,828	1,734,360

Tangible fixed assets held at valuation

Freehold property were valued on an insured basis in July 2010 by The Baptist Insurance Company Pic and the Trustees who consider there have been no material movement since the last external valuation. If freehold property had not been based on the insured basis, which in the financial statements is the deemed cost, they would have been included at the following historical cost:

At 31 August 2025	650,000
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BETHEL BAPTIST CHURCH PONTYCLUN
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Year ended 31 August 2025

12 DEBTORS

	2025	2024
	£	£
Prepayments and accrued income	22,325	7,604
Other debtors	-	750
	<u>22,325</u>	<u>8,354</u>

13 CASH AT BANK AND IN HAND

	2025	2024
	£	£
General Fund Current Account	18,606	9,312
General Fund Deposit Account	-	15,025
Building Fund Account	37,600	66,135
Missionary Fund Account	15,971	21,759
Hardship Fund Account	1,243	1,358
Food Bank Fund Account	651	3
Training Fund Account	2,649	7,173
Baptist Union Corporation 7 Day Notice	2,885	12,724
Baptist Union Corporation 3 Month Notice	42,951	60,783
Equals Money Cards	1,830	1,349
	<u>124,386</u>	<u>195,621</u>

14 CREDITORS: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	<u>2000</u>	<u>2400</u>

15 PENSIONS AND OTHER POST RETIREMENT SCHEMES

Defined contribution schemes

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,318 (2024: £8,102).

BETHEL BAPTIST CHURCH PONTYCLUN
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 August 2025

16 ANALYSIS OF CHARITABLE FUNDS

	At 01-Sep-24	Income	Expenditure	Gains/losses	At 31-Aug-25
Unrestricted funds	1,934,452	245,329	- 324,680		1,855,101
Restricted funds:					
Flourish	1,483	300	- 900		883
Jacob Abraham Fdn	-	120	-		120
Limitless	-	200	-		200
Brown Donation	-	310	-		310
Bible Donations	-	2,221	- 1,460		761
Love Pontyclun	-	3,648	- 3,648		-
Silver Lining	-	125	-		125
Rwanda	-	125	- 125		-
Total restricted funds	1,483	7,049	- 6,133	-	2,399
Total funds	1,935,935	252,378	- 330,813	-	1,857,500

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	1,718,342	-	1,718,342
Current assets	138,859	2,299	141,158
Creditors less than 1 year	- 2,000	-	- 2,000
Net assets	1,855,201	2,299	1,857,500