

Coastlands CIO

Report and Accounts

Year ended 31/03/2025



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www.connectsupply.co.uk

COASTLANDS CIO
CHARITY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025

Trustees	S Lloyd-Selby G Taylor (resigned on 1st May 2026) P Morgan J Lane
Key Staff	R Morgan - Foodbank Manager - full time employed A Taylor - Foodbank Operations - part-time employed M Holmes - Senior Leadership Team
Governing Document	Constitution of a Charitable Incorporated Organisation dated 6 January 2021
Charity Registration Number	1193005
Registered Office	Coastlands Tennyson Road Barry Vale of Glamorgam CF62 9TN
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	HSBC 56 Queen St, Cardiff, CF10 2PX Lloyds 140b Holton Rd, Barry CF Natwest 117 Holton Rd, Barry, CF63 4TD CAF 25 Kings Hill Avenue, West Malling, ME19 4JQ

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COASTLANDS

Charity registration number: 1193005

Trustees' Annual Report for the period 1st April 2024 to 31st March 2025

Objectives and Activities / Public Benefit

The purposes of the charity as set out in its governing document:

- To advance the Christian faith in the Vale of Glamorgan and other parts of the UK or world.
- To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve distress caused thereby.

Coastlands is a vibrant New Wine Cymru Church, based in Barry. Our strategy in relation to our objectives is to ensure that all our activity is in line with our vision:

- Connecting with God
- Connecting with one another and;
- Connecting with our community.

Strategies for achieving our objectives

Object: To advance the Christian faith in the Vale of Glamorgan and other parts of the UK or world. In 2024-25 we have achieved this through a range of activities, including:

- **Weekly all-age Sunday worship and preaching services** which offer an opportunity for people to receive teaching and encouragement in their faith as well as collective prayer and worship. We have seen our congregation increase by 40-50 regular attendees
- We have run regular **Alpha courses** which have provided an opportunity for people to hear about the Christian faith and have resulted in 20-30 people making a commitment to become a Christian and joining various church activities to develop their faith.
- As part of our strategy to support new Christians and disciple our growing church we hold weekly **connect groups** which provide an opportunity for church members to meet in smaller groups to meet to build relationship and delve deeper into issues. 4 groups have met throughout the year, with 40-50 people attending on a regular basis. We have also run a **Freedom in Christ** course- a 10 week course which is part of our discipleship programme and aims to support people to grow in their faith. It was attended by 60 people.
- **Prayer and praise gatherings** have been held regularly throughout the year, including 'The Well' - a weekly day-long opportunity for people to meditate and pray.
- **Coasters** is our children's Sunday school for children aged 4-11 years. We follow a teaching programme through energize to provide a range of Christian teaching. All volunteers involved have a DBS in place. This takes place during our Sunday morning service between 11:20am-12pm. The parents of all children are in the building.
- **Messy church** – our monthly free family fun event for primary children, providing a hot meal and activities for local families. We have regularly seen over 150 children and adults attend each event, to hear the Christian message

- **Caterpillars** parent and toddler group for babies/children age 0-3 provides an opportunity to serve our local community and build relationships. It is open to anyone who would like to come along. In 2024-25 approx. 25-30 children attended each week
- **The Gap the P.O.D.** We provide a space for the youth of our church on a Sunday morning to be together and chat about life and receive Christian teaching. They also meet on a Friday evening for socials together. This is a small but growing group, with 7 regular attendees.
- **Knit and natter** is a group of crafters who meet weekly and come together to share skills, alleviate loneliness and make items to raise money for our foodbank. Approx. 10 people meet each week
- We have developed a **Connect Community Garden** which provides an opportunity for local people to grow fresh food for the foodbank as well as developing new skills and alleviating loneliness
- We are part of the **Vale Partnership of churches** which annually hosts a mission team from Texas. In the summer of 2024, they worked with us to provide a range of activities for the local community and schools.
- In 2024 we received £25150 grant from the Vale of Glamorgan Council to re-furbish our church toilets and kitchen space (£18555.30 Spent in financial year 24-25). This has ensured compliance with regulatory requirements and enhanced provision for the many groups who use our facilities e.g. probation services, knit and natter, messy church etc.

In relation to the advancement of the Christian faith, we are encouraged by the increased number of people who attend church services and events on a regular basis as well as the number of people who have sought to grow in their faith through attending discipleship courses and connect groups.

Object: To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve distress caused thereby.

To fulfil this objective, we carried out a number of activities in 2024-25, including:

Baby Basics provides Moses basket starter packs to new mums experiencing financial hardship. In 2024 our Coordinator retired and in August 2024 we were pleased to transfer all residual stock and finance to Elim New Life church in Barry who continue to deliver support across the Vale of Glamorgan.

Vale Foodbank

- Coastlands runs the Vale foodbank which distributes free food parcels to local people in financial crisis. In 2024-25 we operated in 8 centres across the Vale of Glamorgan:
 - Coastlands church, Barry
 - Bethesda church, Dinas Powys
 - Bethel Baptist church, Llantwit Major
 - St Mary's church, Barry
 - The Bridge Between church, Barry
 - Hope Church, Cadoxton Barry
 - Golau Caredig, Barry
 - St Peters Church Rhooose
- In 2024-25, we provided 8,662 emergency food parcels. In total 62,351kg was distributed to people in need, of which 60,553Kg had been donated to us by members of the public and 7,519Kg purchased with grant funding supplied for this purpose. This

was carried out in line with the operating model and guidance set out in the franchise agreement we hold with Trussell.

- We fund a partnership with Citizen Advice to ensure that people who attend our centres are able to access advice and support to address their financial difficulties and in 2024-25 93 people attending our foodbank received support with 311 issues, including accessing the Discretionary Assistance Fund, claiming Welfare Benefits and digital exclusion. As a result, the average income gain per client was £1,630.
- We fund a partnership with Probation services, which enables local people on their community payback scheme to prepare hot take-away food for people using our foodbank. In 2024-25 this saw 200 probationers developing new skills as well as providing approx. 3,500 hot meals for people in financial crisis
- We continue to work in partnership with agencies who refer people in crisis to us, building good relationships with our referrers to expand knowledge about the way we work and why.
- Almost every church and school in the Vale donates food to us.
- As part of the foodbank's participation work, we have held a series of events with people with lived experience of poverty with the aim of building relationships, skills and confidence and ensuring their experiences contribute to local and national policy campaigns. We've received the following feedback:

Discussion workshops: The question was 'How has getting connected with us at the foodbank impacted you?' Participants told us:

"It's a safe space".

"I feel connected and heard".

"It's building my confidence".

"It's a community".

"It uplifts me".

Sewing group:

"The group has helped me learn a new skill and through that I have helped food bank and the homeless. This has helped with my confidence to do something new".

Cooking group:

"Learning new recipes and making new friends who I have been able to lean on and confide in".

"Being able to talk to each other and go through some life experiences".

"It's given me the chance to meet new people and try new foods".

In relation to the alleviation of poverty, we measure success by the number of people who attend our foodbank, the amount of income that is achieved through the receipt of advice and support and the number of people who no longer need to rely on foodbank support as a consequence.

Employees and volunteers

Most of Coastlands' activities are led by and undertaken by teams of volunteers e.g. the foodbank has over 100 volunteers across its centres and warehouse. All volunteers working with children or vulnerable adults are checked through the DBS where required before they start volunteering activities.

Coastlands employ:

- Church Pastor
- Assistant Church Pastor

- Strategic Manager - foodbank
- Operations Manager- foodbank
- Warehouse Manager- foodbank
- Participation Lead – foodbank
- Local Organiser – foodbank
- Warehouse Assistant – foodbank
- Driver – foodbank
- Cleaner - foodbank and church

All posts are employed on a part-time basis apart from the church pastor which is a full-time position

Safeguarding

A male church member who is an experienced social worker acts as the safeguarding lead, providing oversight of safeguarding for children and vulnerable adults. A female member of the Church leadership teams acts as Deputy Safeguarding Officer to support him in this role. The charity trustees are aware of and have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers and duties in planning the activities undertaken in the year.

Plans for future periods

Future plans for the foodbank include developing a fundraising strategy to ensure financial stability and securing new warehouse premises to ensure sustainability as we will be required to vacate current premises in September 2026.

Future plans for the church ministry include increasing the number of people in the core leadership team and a development programme for ministry leaders. We are also exploring the possibility of removing the restrictive covenant which applies to one of our church buildings (Bethany) so that we have more flexibility over the use of the site to support church vision. We are currently in discussion with the Vale of Glamorgan Council regarding this as they hold the covenant.

In addition, we are actively seeking to strengthen the Trustee Board by recruiting additional Trustees and will initially seek to co-opt individuals with the skills and experience required to support the ongoing work of the Board.

Structure, Governance and Management

Governing document

Coastlands is a CIO (Foundation Model). It was registered on 6th January 2021.

Trustees

Coastlands is governed by a Board of Trustees that is accountable to the Church Leadership Team. Trustees are appointed by resolution at a properly convened meeting of the Board. They are identified by the church leadership team and must be sympathetic to the Christian Beliefs expressed in the Statement of Beliefs. Trustees serve for a 3-year tenure and may be re-appointed at that time. There must be at least three charity trustees.

New Trustees work through the Code of Conduct and 'Role of Trustee pack which include links to all key information about roles and responsibilities. Trustees access ad hoc training to meet identified needs as they emerge.

A register of potential conflicts of interest is maintained. A risk register is in place and all agreed actions are logged to ensure progress is reviewed.

Graham Mark Taylor's tenure as a Trustee ended on 1st May 2026

Management arrangements

The Charity has a number of Ministry and Team leaders who are accountable through leaders to the Trustees.

The church structure is made up of a minister (pastor) with a closely supporting core team of leaders. The core team look after the running of various church facilities, including the various departments within the church. The structure and activities change from time to time to ensure relevance to the needs of the church and the local community.

The Church Leadership Team (consisting of 2 paid employees and 1 volunteer) are responsible for setting vision and mission for the charity. They take day-to-day responsibility for key strategic and operational decisions, seeking advice and support from the Trustees to inform decision making. Decisions relating to finance, compliance, asset management and HR matters are delegated to Trustees. Safeguarding decisions are delegated to the Safeguarding Lead. Day to day operational decisions for the foodbank are delegated to the Strategic Foodbank Manager. Decisions relating to individual item spend above £200 are reserved to Trustees.

Trustees have established baseline salary for the church leaders based on similar sized churches. Cost-of-living increases are considered on an annual basis. Salaries for foodbank managers are benchmarked against similar roles in the national Trussel network of foodbanks

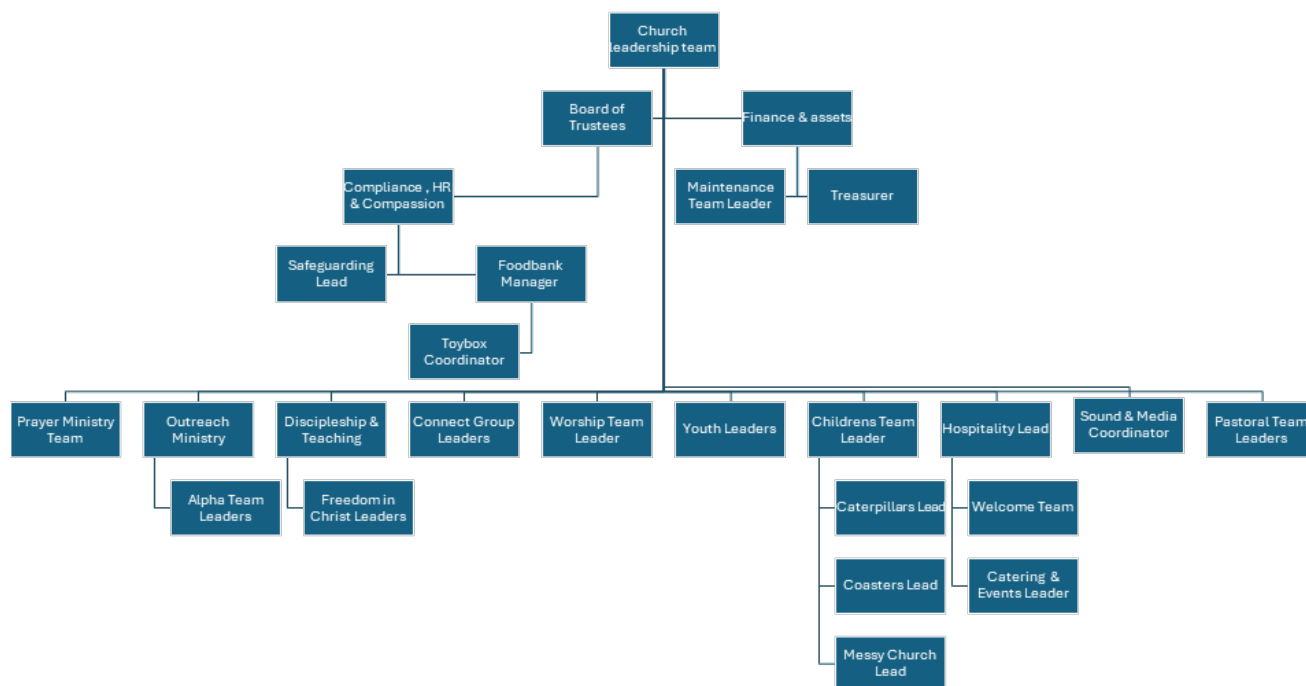
An external financial management company (Connect Supply) is retained to manage the day-to-day running of our finances.

External connections

Coastlands has close links with other charitable and church-based organisations including New Wine Cymru and mission Link Wales. The foodbank, works with almost 100 external agencies who act as referral partners.

Coastlands is part of the Trussell network of foodbanks and complies with the operating model set out in the applicable franchise agreement. We are subject to regular governance checks to ensure compliance with all applicable charity legislative requirements.

Governance and Management Structure



Financial Review

The Church runs separate bank accounts for its main work and the Foodbank.

The total income for Coastlands CIO £571,150 (2024 £524,980), The total expenditure for Coastlands CIO £446,511 (2024 £515,045). Funds in the Church main account include donations which have been given by members to assist in the development of the buildings on the current site. Funds in the other accounts are to allow the development of activities under those headings. The Church does not set an upper limit to any of these reserves, maintaining a prudent level of reserve for unexpected expenditure and looking to use any additional funds to enhance the activities it undertakes.

Restricted reserves are currently only held on restricted income for purposes in line with such restriction. Most of our revenue comes from the members of the church who give regularly, many of them taking advantage of HMRC's "Gift Aid" scheme.

The foodbank has received a significant amount of time-limited grant funding which ended by the end of the financial year. It has successfully achieved additional new one-off grant funding but this has not been sufficient to meet the funding shortfall. Unless additional funding can be secured, the foodbank will face a projected financial deficit in 2026-27

Key Risks and Uncertainties

The principal risk for Coastlands is the projected financial risk for the foodbank. A fundraising strategy has been developed, which includes a mapping exercise of potential sources of Trust and grant funding. A review of organisational structure will also be undertaken.

The foodbank has been given notice to quit its warehouse premises which have been occupied at peppercorn rate under a 'tenancy at will' arrangement. New premises have been identified which will meet need but incur an additional cost of £36,000 over a 3-year lease period. Trustees will ringfence this within available resources.

The condition of the main church building is a significant risk. A maintenance team has been developed and a proactive and planned schedule of works is in place.

Trustees are seeking grant funding to replace the boiler which is no longer fit-for-purpose and an asbestos survey has been completed.

Coastlands owns nearby premises – Bethany church building- which is subject to a restricted covenant, held by the Local Authority. The building is in poor condition, with estimated remedial costs of £550-600,000. Trustees have approached the Local Authority to lift the restricted covenant to enable the land to be developed in line with the charity's vision and mission.

Responsibilities of trustees under charity law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declarations: The trustees declare that they have approved the trustees' report above on

Susan Lloyd-Selby
Susan Lloyd-Selby (Aug 10, 2026 11:03:47 GMT+1)

Susan Lloyd Selby
Chair of Trustees

Aug 10, 2026

Alex Lane
Alex Lane (Aug 6, 2026 09:53:58 GMT+1)

John Alexander Lane
Treasurer

Aug 6, 2026

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
COASTLANDS CIO
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2025 on pages 10 to 23 following, which have been prepared on the basis of the accounting policies set out on pages 13 to 14.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation 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 Charity's accounts carried out under section 145 of the 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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity 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.

Sarah Crispin
Sarah Crispin (Aug 10, 2026 11:40:16 GMT+1)

Sarah Crispin ACA
Institute of Chartered Accountants in England and Wales
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Aug 10, 2026

COASTLANDS CIO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations	3	74,846	483,393	558,239	255,008
Charitable activities	4	-	2,820	2,820	252,409
Other trading activities	5	9,800	-	9,800	12,257
Investments	6	155	-	155	329
Other income	7	136	-	136	4,977
Total income and endowments		84,937	486,213	571,150	524,980
EXPENDITURE ON:					
Charitable activities	8	146,109	340,402	486,511	515,045
Total expenditure		146,109	340,402	486,511	515,045
Net income/(expenditure)		(61,173)	145,811	84,638	9,935
Transfers between funds	16	16,691	(16,691)	-	-
Net movement in funds		(44,482)	129,120	84,638	9,935
Reconciliation of funds:					
Total funds brought forward		153,120	169,045	322,165	312,230
Total funds carried forward	16	108,638	298,165	406,803	322,165

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

All income and expenditure derive from continuing operations.

The notes on page 13-22 form part of these accounts.

COASTLANDS CIO
BALANCE SHEET
AS AT 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS					
Tangible assets	10	70,559	-	70,559	91,238
		<u>70,559</u>	<u>-</u>	<u>70,559</u>	<u>91,238</u>
CURRENT ASSETS					
Stock	11	-	37,229	37,229	21,380
Debtors	12	14,114	4,740	18,855	15,541
Cash at bank and in hand	13	26,953	269,560	296,513	201,897
		<u>41,068</u>	<u>311,529</u>	<u>352,597</u>	<u>238,818</u>
CREDITORS: Amounts falling due within one year	14	(2,989)	(13,364)	(16,353)	(7,891)
		<u>38,079</u>	<u>298,165</u>	<u>336,244</u>	<u>230,927</u>
Net current assets / (liabilities)					
		<u>38,079</u>	<u>298,165</u>	<u>336,244</u>	<u>230,927</u>
Total assets less current liabilities		108,638	298,165	406,803	322,165
		<u>108,638</u>	<u>298,165</u>	<u>406,803</u>	<u>322,165</u>
Net assets / (liabilities) excluding pension asset / (liability)					
		<u>108,638</u>	<u>298,165</u>	<u>406,803</u>	<u>322,165</u>
TOTAL NET ASSETS		<u>108,638</u>	<u>298,165</u>	<u>406,803</u>	<u>322,165</u>
FUND BALANCES					
Unrestricted Funds	16				
General funds		106,320	-	106,320	63,247
Designated funds		2,318	-	2,318	89,873
		<u>108,638</u>	<u>-</u>	<u>108,638</u>	<u>153,120</u>
Restricted Funds		-	298,165	298,165	169,045
		<u>108,638</u>	<u>298,165</u>	<u>406,803</u>	<u>322,165</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Alex Lane
 Alex Lane (Aug 6, 2026 09:53:58 GMT+1)

John Alexander Lane

Date: Aug 6, 2026

Charity number: 1193005

The notes on page 13-22 form part of these accounts.

COASTLANDS CIO
FOR THE YEAR ENDED 31 MARCH 2025
CASH FLOW STATEMENT

	Note	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities	a	<u>117,157</u>	<u>(28,103)</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		155	329
Purchase of property, plant and equipment		(22,696)	-
Net cash provided by/(used in) investing activities		<u>(22,541)</u>	<u>329</u>
Change in cash and equivalents in the reporting period		<u>94,616</u>	<u>(27,774)</u>
Cash and equivalents at the beginning of the year	b	<u>201,897</u>	<u>229,671</u>
Cash and cash equivalents at the end of the year	b	<u>296,513</u>	<u>201,897</u>

Analysis of changes in net debt:

	At start of year £	Cash-flows £	At end of year £
Cash	201,897	94,616	296,513
Total net funds / (debt)	<u>201,897</u>	<u>94,616</u>	<u>296,513</u>

COASTLANDS CIO
FOR THE YEAR ENDED 31 MARCH 2025
NOTES TO THE CASH FLOW STATEMENT

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	84,638	9,935
Adjustments for:		
Depreciation charges and provisions for impairment	3,375	-
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	(155)	(329)
Impairment of fixed assets	40,000	-
(Increase)/decrease in stocks	(15,850)	(21,380)
(Increase)/decrease in debtors	(3,314)	(12,329)
Increase/(decrease) in creditors	8,462	(4,000)
Net cash provided by (used in) operating activities	<u>117,157</u>	<u>(28,103)</u>

Note b: Analysis of cash and cash equivalents

	2025 £	2024 £
Cash at bank with immediate access	296,513	201,897
Total cash and cash equivalents	<u>296,513</u>	<u>201,897</u>

COASTLANDS CIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

All amounts are presented in £ and rounded to the nearest whole pound. Totals may not sum due to rounding.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities, particularly Foodbank. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats, ministries with specific donations and other events and

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the rental of a church property.

Investment income represents income generated by the charity's assets and includes income from bank interest.

Other income comprises gains arising from the disposal of stock.

COASTLANDS CIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

The charity's overheads, being costs that have not been incurred directly on a charitable activity, have been disclosed separately in the notes under the heading 'Support Costs'. These costs have been allocated to the charity's various activities using an appropriate basis such as the relative use of space and / or personnel.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold buildings	Are not depreciated due to low carrying value, but are subject to revaluation
Renovation Works	Over the expected useful life (5-10 Years)
Vehicles	Over the expected useful life or lease term.
Fixtures & Fittings	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Stocks

Stocks of donated items held for distribution to beneficiaries are measured at fair value; stocks of goods donated for the charity's own use are valued at an estimate of their value to the charity.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

COASTLANDS CIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

3 Donations	Coastlands Church	Foodbank	2025 £	2024 £
Donations of cash or similar	63,640	53,677	117,316	64,946
Donations in kind (note 3a)	-	169,832	169,832	176,307
Other Grants Receivable	31,269	226,960	258,229	2,690
Gift Aid Recoverable	11,479	1,382	12,861	11,065
	<u>106,388</u>	<u>451,851</u>	<u>558,239</u>	<u>255,008</u>

a Donations in kind comprise:

	2025 £	2024 £
Goods donated for:		
Distribution to beneficiaries	167,732	176,307
	<u>167,732</u>	<u>176,307</u>
Donated facilities	2,100	-
	<u>169,832</u>	<u>176,307</u>

Donated goods comprise the food and sundries donated to the Food Bank for distribution to service users. Donated facilities comprise a vehicle that has been made available on a zero cost 1 year lease for Food Bank activities.

4 Income from charitable activities

	2025 £	2024 £
Azad	-	60
Baby Basics	-	2,803
Foodbank	-	188,558
ReStore Project	-	60,988
Stackpole (Church Retreat)	2,820	-
	<u>2,820</u>	<u>252,409</u>

Baby Basics is a project run by Coastlands Church and the income via donations are now shown as part of Donations received by the church in Note 3.

Foodbank income is now being shown in Note 3 as a separate activity as required by SORP FRS 102 for larger charities.

Azad and ReStore closed before 31st March 2024

5 Income from other trading activities

	2025 £	2024 £
Rent of House	9,800	12,257
	<u>9,800</u>	<u>12,257</u>

Rental income relates to a property owned by the charity and let on terms intended to reflect market value. In determining the rent, consideration is given to the particular nature and location of the property, including its proximity and relationship to the church, which may influence its market value.

6 Investment income

	2025 £	2024 £
Bank interest	155	329
	<u>155</u>	<u>329</u>

7 Other income

	2025 £	2024 £
Miscellaneous	136	1,494
Coastlands Family Church Transfer	-	3,483
	<u>136</u>	<u>4,977</u>

COASTLANDS CIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

8 Analysis of expenditure

	Coastlands	Foodbank	Total Charitable Expenditure 2025
Incurring directly on activities			
Employment costs (note 9)	56,801	98,892	155,693
Premises costs	17,232	5,006	22,239
Church Ministries	12,167	-	12,167
Outreach Ministries	5,323	-	5,323
Foodbank running costs	-	73,809	73,809
Donations in kind distributed	-	151,883	151,883
Grants Payable (note 8a)	1,280	-	1,280
Support costs			
Depreciation	3,375	-	3,375
Impairment of Fixed Assets	40,000		40,000
Insurance & Finance	5,017	1,041	6,058
Office running costs	11,460	584	12,044
Governance	2,640	-	2,640
	<u>155,295</u>	<u>331,216</u>	<u>486,511</u>

	Coastlands	Foodbank	Total Charitable Expenditure 2024
Incurring directly on activities			
Employment costs (note 9)	53,650	84,374	138,024
Premises costs	22,125	1,200	23,325
Church Ministries	8,113	-	8,113
Outreach Ministries	55,808	-	55,808
Foodbank running costs	-	71,636	71,636
Donations in kind distributed	-	179,152	179,152
Grants Payable (note 8a)	2,941	-	2,941
Support costs			
Depreciation	-	-	-
Insurance & Finance	10,516	1,581	12,097
Office running costs	1,733	6,526	8,259
Miscellaneous	9,367	6,121	15,488
Governance	202	-	202
	<u>164,455</u>	<u>350,590</u>	<u>515,045</u>

The fee payable to the independent examiner for examining the accounts was £2640 (2024: £202).

COASTLANDS CIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

8a Grants payable

	Institutions £	Individuals £	2025 £
Grants for UK mission	1,280	-	1,280
	<u>1,280</u>	<u>-</u>	<u>1,280</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2024 £
Grants for UK mission	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

The charity's principal grants to institutions comprised:

	2025 £	2024 £
Elim Church	1,000	-
Grants to institutions for less than £1,000 each	280	-
	<u>1,280</u>	<u>-</u>

9 Analysis of staff costs, the cost of key management personnel and trustee remuneration

	2025 £	2024 £
Gross wages and salaries	148,408	154,489
Social security	5,253	5,412
Pension costs	2,033	2,071
Other employment benefits		
	<u>155,693</u>	<u>161,972</u>

The average monthly number of employees during the year was 9 (2024: 5.76). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer NIC	Other employment benefits	Employer pension contributions	2025 £
Trustees:					
Philip Morgan	36,182	3,738	-	898	40,818
Key management connected to trustees:					
R Morgan (spouse of P Morgan)	32,530	3,234	-	-	35,763
A Taylor (spouse of G Taylor)	13,232	786	-	241	14,259
					<u>90,840</u>

The following amounts were payable in the previous year:

	Wages & salaries	Employer NIC	Other employment benefits	Employer pension contributions	2024 £
Trustees:					
Philip Morgan	33,715	3,397	-	824	37,936
Key management connected to trustees:					
R Morgan (spouse of P Morgan)	30,312	2,928	-	-	33,240
A Taylor (spouse of G Taylor)	14,873	821	-	235	15,929
					<u>87,105</u>

Philip Morgan served as a church leader and received the above payments for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

COASTLANDS CIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

10 Tangible fixed assets

	Renovation Works £	Fixture & Fittings £	Freehold Property £	Vehicles £	Total 2025 £
Cost or valuation					
At 1 April 2024	-	-	-	21,588	21,588
At 1 April 2024 Restated	-	-	85,000	-	85,000
Additions	21,247	1,450	-	-	22,696
At 31 March 2025	<u>21,247</u>	<u>1,450</u>	<u>85,000</u>	<u>21,588</u>	<u>129,284</u>
Accumulated depreciation					
At 1 April 2024	-	-	-	15,350	15,350
Charge for the year (depreciation)	-	-	-	3,375	3,375
Impairment charge	-	-	40,000	-	40,000
At 31 March 2025	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>18,725</u>	<u>58,725</u>
Net book value					
At 31 March 2025	<u>21,247</u>	<u>1,450</u>	<u>45,000</u>	<u>2,863</u>	<u>70,559</u>
At 31 March 2024 Restated	<u>-</u>	<u>-</u>	<u>45,000</u>	<u>6,238</u>	<u>91,238</u>

The freehold properties were valued at £45,000 on 13 January 2023 (Coastlands Church, CF62 9TN) and £40,000 on 16 December 2022 (Bethany Evangelical Church, CF62 9TN), as stated on the Land Registry documents when the properties were transferred to Coastlands CIO. The trustees understand that these values represented the open market value of the properties assuming vacant possession and after taking account of the restrictive covenant on the use of the properties.

During the current financial year, the trustees carried out a review of the carrying value of the charity's freehold properties. Following this review, the property known as Bethany Evangelical Church, CF62 9TN, was determined to be impaired due to its significant state of disrepair, such that it is not currently capable of being used by the charity in furtherance of its charitable purposes. As a result, an impairment loss of £40,000 has been recognised in the Statement of Financial Activities, reducing the carrying value of this property to nil.

The trustees consider that the carrying value of the remaining freehold property continues to be appropriate and are not aware of any other material changes in value since the dates of the original valuations.

11 Stock

	2025 £	2024 £
Donated goods		
For distribution to beneficiaries	37,229	21,380
	<u>37,229</u>	<u>21,380</u>

Stock value for 2024 has been restated as it was not included in the previous years accounts.

12 Debtors

	2025 £	2024 £
Falling due within one year:		
Trade debtors		
Gift aid recoverable	12,368	14,134
Other debtors	940	-
Prepayments and accrued income	5,548	1,407
Total debtors	<u>18,855</u>	<u>15,541</u>

13 Cash at Bank and in Hand

	2025 £	2024 £
Cash at bank with immediate access	296,513	201,897
	<u>296,513</u>	<u>201,897</u>

COASTLANDS CIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

14 Creditors: liabilities falling due within one year

	2025 £	2024 £
Trade creditors	12,295	-
Taxation and social security	574	3,866
Other creditors	1,144	-
Accruals	2,340	3,325
Accrued Income		700
	<u>16,353</u>	<u>7,891</u>

15 Pension commitments

During the year employer's pension contributions totalling £2033 (2024: £2071) were payable to defined contribution personal pension schemes.

16 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Gains and losses 2025 £	Closing balance 2025 £
<i>Designated Funds</i>						
Restore (Designated)	89,873	-	-	(89,873) a	-	-
Toybox	-	1,619	-	699 f	-	2,318
	<u>89,873</u>	<u>1,619</u>	<u>-</u>	<u>(89,174)</u>	<u>-</u>	<u>2,318</u>
<i>General Unrestricted Funds</i>	63,247	83,318	(146,109)	105,865	-	106,320
Total Unrestricted Funds	<u>153,120</u>	<u>84,937</u>	<u>(146,109)</u>	<u>16,691</u>	<u>-</u>	<u>108,638</u>
<i>Restricted Funds</i>						
Big Wrap	3,846	-	-	-	b	3,846
Food Bank	145,330	283,684	(179,333)	(1,450) c	-	248,231
Food Bank (Stock)	21,380	167,732	(151,883)	-	-	37,229
Baby Basics	(2,079)	300	(3,574)	5,353 d	-	-
Buildings & Facilities	568	25,200	(568)	(21,247) e	-	3,953
Connect Community Garden	-	4,935	(30)	-	-	4,905
Texas Mission	-	1,522	(1,649)	127 g	-	-
Stackpole Retreat	-	2,840	(3,365)	526 h	-	-
	<u>169,045</u>	<u>486,213</u>	<u>(340,402)</u>	<u>(16,691)</u>	<u>-</u>	<u>298,165</u>
Aggregate of funds	<u>322,165</u>	<u>571,150</u>	<u>(486,511)</u>	<u>-</u>	<u>-</u>	<u>406,803</u>

The transfers referred to above were made for the following reasons:

- a) The Restore Designated Fund was closed and the balance transferred back to General Unrestricted Funds
- b) Remaining Money from Big Wrap project was given permission by the donor to be used for ToyBox Project.
- c) Transfer of funds to cover cost of capitalised expenditure held in General Funds.
- d) The Baby Basics Projected was passed onto another Charity (Elim Church) to continue the work. Funds were required from the General Unrestricted Funds to zero the Baby Basics Fund balance at year end.
- e) Transfer of funds to cover cost of capitalised expenditure held in General Funds.
- f) A transfer was made of £699 from unrestricted funds to ToyBox.
- g) To zeroise the Fund Balance at year end, and realise the actual cost for an annual event.
- h) To zeroise the Fund Balance at year end, and realise the actual cost for an annual event.

COASTLANDS CIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

16 Funds (cont.)

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2025
	£	£	£	£
Tangible fixed assets	70,559			70,559
Stock	-		37,229	37,229
Debtors	14,114		4,740	18,855
Investments held as current assets	-			-
Cash at bank and in hand	24,635	2,318	269,560	296,513
Creditors falling due within one year	(2,989)		(13,364)	(16,353)
	<u>106,320</u>	<u>2,318</u>	<u>298,165</u>	<u>406,803</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Designated Funds</i>						
Restore	72,506	60,988	(48,621)	5,000		89,873
	<u>72,506</u>	<u>60,988</u>	<u>(48,621)</u>	<u>5,000</u>	<u>-</u>	<u>89,873</u>
<i>General Unrestricted Funds</i>	81,553	94,858	(108,164)	(5,000)		63,247
	<u>81,553</u>	<u>94,858</u>	<u>(108,164)</u>	<u>(5,000)</u>		<u>63,247</u>
Total Unrestricted Funds	<u>154,059</u>	<u>155,846</u>	<u>(156,785)</u>	<u>-</u>	<u>-</u>	<u>153,120</u>
<i>Restricted Funds</i>						
Azad	5	60	(65)			-
Big Wrap	5,022		(1,176)			3,846
Food Bank	128,210	188,558	(171,438)			145,330
Food Bank (Stock)	24,225	176,307	(179,152)			21,380
Baby Basics	709	2,803	(5,591)			(2,079)
Buildings & Facilities		1,406	(838)			568
	<u>158,171</u>	<u>369,134</u>	<u>(358,260)</u>	<u>-</u>	<u>-</u>	<u>169,045</u>
Aggregate of funds	<u>312,230</u>	<u>524,980</u>	<u>(515,045)</u>	<u>-</u>	<u>-</u>	<u>322,165</u>

COASTLANDS CIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

16 Funds (cont.)

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2024
	£	£	£	£
Tangible fixed assets	91,238			91,238
Stock	-		21,380	21,380
Debtors	15,541			15,541
Investments held as current assets	-			-
Cash at bank and in hand	(35,641)	89,873	147,665	201,897
Creditors falling due within one year	(7,891)			(7,891)
Creditors falling due after one year	-			-
Provisions for liabilities	-			-
Defined benefit pension schemes liabilities	-			-
	<u>63,247</u>	<u>89,873</u>	<u>169,045</u>	<u>322,165</u>

The **Big Wrap Fund** provides free toys and toiletries to children and young people who would otherwise be at risk of receiving nothing for Christmas. Children and young people are referred by the Council's social workers.

The **Food Bank Fund** provides free emergency food parcels to local people in financial crisis, along with financial advice and support through partnership work with Citizen Advice. The foodbank also supports campaigns at a local and national level to address the policy change needed to address the underlying drivers of poverty. People are referred by the foodbank's referral agency partners

The **Baby Basics Fund** provides free starter packs with all the practical essentials for new mothers who experience poverty and disadvantage. Referrals are made by health professionals.

The **Buildings & Facilities Fund** is for general buildings and facility maintenance. Specific grants are sometimes obtained for this fund for named projects.

The **Toybox Fund** provides free toys for disadvantaged children age 2-10 who are identified by Social Workers, to aid play and development

The **Connect Community Garden Fund** supports a community growing project that provides upskilling volunteering opportunities for local people as well as helping to alleviate loneliness and social isolation. Fresh produce is provided to the Vale foodbank to support people experiencing poverty.

The **Texas Mission Fund** is a Texas based missionary ministry. A partner church in Texas send a team over in late spring/ early summer to evangelise in the churches, community and schools. This is run in partnership with other local churches.

The **Stackpole Retreat Fund** is an annual opportunity for church members, family and friends to spend a weekend together, building relationships and enjoying collective worship.

17 Transactions with related parties

During the year the charity:

- a) received donations totalling £26'760 from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) received rental income of £9,800 from a property owned by the charity and let to P Morgan and R Morgan (Trustee and spouse respectively) on terms intended to reflect market value. In determining the rent, consideration is given to the particular nature and location of the property, including its proximity and relationship to the church, which may influence its market value.
- c) Except as disclosed in note 9 'Analysis of staff costs', there have been no other transactions with related parties during the year.

18 Members

Each member of the charity commits to contribute if the charity is wound up an amount of £10.

COASTLANDS CIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

19 Reconciliation with previously reported funds

During the year the charity identified a material error in the results reported previously. Two freehold properties that were transferred to Coastlands CIO were not included on the balance sheet of previous years accounts and stock received as Gifts-in-kind were not recorded. The comparatives presented in these accounts have been re-stated so that they reflect a correction of the error and a reconciliation with the reserves and results reported previously follows:

Reconciliation of reserves

	2024	2023
	£	£
Previously reported Net Assets, at 31 March	215,785	203,005
Adjustments arising from correction of an error in the previous period:	-	
Addition of Tangible Fixed Assets - Coastlands Church (CF62 9TN)	45,000	45,000
Addition of Tangible Fixed Assets - Bethany Evangelical Church (CF62 9TN)	40,000	40,000
Addition of Current Assets - Foodbank Stock	21,380	24,225
	-	-
Re-stated Net Assets, at 30 March	<u>322,165</u>	<u>312,230</u>

Reconciliation of results

	2024
	£
Previously reported results	12,780
Adjustments arising from the correction of an error in the previous period regarding donated stock	(2,845)
Re-stated results	<u>9,935</u>

COASTLANDS CIO
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds				Unrestricted funds			
		General 2025 £	Designated 2025 £	Restricted 2025 £	Total 2025 £	General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £
INCOME AND ENDOWMENTS FROM:									
Donations	3	73,227	1,619	483,393	558,239	77,295	-	177,713	255,008
Charitable activities	4	-	-	2,820	2,820	-	60,988	191,421	252,409
Other trading activities	5	9,800	-	-	9,800	12,257	-	-	12,257
Investments	6	155	-	-	155	329	-	-	329
Other income	7	136	-	-	136	4,977	-	-	4,977
Total income and endowments		83,318	1,619	486,213	571,150	94,858	60,988	369,134	524,980
EXPENDITURE ON:									
Charitable activities:	8	146,109	-	340,402	486,511	108,164	48,621	358,260	515,045
Total Expenditure		146,109	-	340,402	486,511	108,164	48,621	358,260	515,045
Net gains/(losses) on investments		-	-	-	-	-			-
Net income/(expenditure)		(62,792)	1,619	145,811	84,638	(13,306)	12,367	10,874	9,935
Transfers between funds	16	105,865	(89,174)	(16,691)	-	(5,000)	5,000	-	-
		43,073	(87,555)	129,120	84,638	(18,306)	17,367	10,874	9,935
Other recognised gains/(losses):									
Gains/(losses) on revaluation of fixed assets		-			-				-
Actuarial gains/(losses) on defined benefit pension schemes	15				-				-
Other gains/(losses)					-				-
Net movement in funds		43,073	(87,555)	129,120	84,638	(18,306)	17,367	10,874	9,935
Reconciliation of funds:									
Total funds brought forward		63,247	89,873	169,045	322,165	81,553	72,506	158,171	312,230
Total funds carried forward	16	106,320	2,318	298,165	406,803	63,247	89,873	169,045	322,165