

REFLECT COMMUNITY CHURCH

REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

C Management Services
69 Velindre Road
Whitchurch
Cardiff
CF14 2TF

REFLECT COMMUNITY CHURCH
FOR THE YEAR ENDED 31ST MARCH 2023

CHARITY INFORMATION

Trustees:	Philip Davies Colin Prothero (appointed 6 th June 2023) Paul Thomas (appointed 29 th November 2022) Philip Barry Dolphin Nathan Scott Morgan Clive Cornish Chloe Jade Hancock (resigned xxxxxx)
Charitable position:	Charitable Incorporate Organisation no. 1198881
Governing Document:	Foundation Constitution dated 9/5/22
Address for correspondence:	Reflect Community Church & Centre Grand Avenue CARDIFF CF5 4HU
Independent Examiner:	Paul Burnell ACMI C Management Services 69 Velindre Road Whitchurch CARDIFF CF14 2TF
Bankers:	National Westminster Bank Plc

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REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31st MARCH 2023

The Trustees have pleasure in submitting the Report and Accounts for the year to 31st March 2023 .

Objects of the Charity

The object of the charity is the advancement of the Christian Faith and Gospel through the provision of services for prayer and worship. The charity also offers pastoral care for anyone who makes a request for care. The charity also performs a several outreach events in the community involving all generations. The charity also offers use of its building to appropriate organisations who are providing facilities for the community. The charity runs a community coffee shop known as Logos for which reasonable charges are made for the provision of the refreshments offered. The purpose of the coffee shop is to make links and offer support for members of the local community.

Structure, Governance and Management

Nature of organisation

The charity is constituted as a charitable incorporated organisation. It was formed and registered with the Charity Commission on 9 May 2022 (number 1198881)

Appointment of Trustees

The trustee body was formally established on the 9th May 2022 and since that time to date the trustees have sought to ensure that the composition of the trustees has sufficient people with the time and expertise to manage the charity effectively. As a newly formed charity new activities are being established on a regular basis requiring additional trustees.

Income

The income of the charity arises from three main sources. Contributions from the church members, income from the Logos Coffee Shop and grants from other Charitable organisations.

Risk Management

The charity is committed to ongoing assessment of the risks to which it and the Reflect Community Church. As new risks are identified risk assessments are undertaken and the appropriate actions taken. At the time that the charity was formed an insurance assessment was undertaken and a relevant Insurance Policy purchased.

Organisational Structure

The Trustees are responsible for all aspects of Reflect Community Church Centre relating to the fabric and maintenance of the building and coffee shop. The spiritual and pastoral

needs of the church are addressed by its Elders and other leaders who serve on a voluntary basis.

Responsibilities of the Trustees

Charity law requires the Trustees to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

We are required to:

1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Our Aims and Objectives

The objective of the charity as previously stated is the advancement of the Christian Faith and the Gospel.

These objectives are achieved by the arrangement of a number of meetings at the Church that include a weekly Communion and All Age Service when all are invited to attend. There is also a weekly prayer and bible study time and at least one children's activity each week.

The Logos Coffee shop is open Monday to Thursday each week when a good number of the local community come in to enjoy friendship as well as refreshment.

Bibles and Christian Literature are provided free of charge upon request. This provision has brought about quite a few very interesting conversations about the Christian Faith.

Special services are held throughout the year to commemorate Christmas, Easter, Harvest, Mothering Sunday and Father's Day. Should other celebrations occur Special Services may be arranged.

Public Benefit requirement

In planning the activities the Trustees have applied the guidance issued by the Charity Commission on public benefit in December 2008.

Financial Review

The trustees of the newly formed trust meet on a regular basis when a detailed Financial Review is undertaken to ensure that the commitments of the Charity are being met.

Plans for Future Periods

The charity continues to look for opportunities to contribute to and enhance the spiritual and physical needs of our church and community.

Independent Examiner

Paul Burnell of C Management Services was appointed as the organisation's independent examiner during the year.

This Report was approved by the Trustees on 29th January 2024 and is signed on their behalf by

Paul Thomas

INDEPENDENT EXAMINERS REPORT

TO THE TRUSTEES OF

REFLECT COMMUNITY CHURCH

I report on the accounts of the Charity for the year ended 31st March 2023, which are set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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;
- to 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 Commission. 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 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.

Paul Burnell

Paul Burnell ACMI

29th January 2024

For and on behalf of:

C Management Services (trading name of C Mgmnt Services Ltd)

69 Velindre Road

Cardiff CF14 2TF

REFLECT COMMUNITY CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
RECEIPTS				
<i>Receipts from generated funds</i>	2	7,387	-	7,387
<i>Receipts from charitable activities</i>	3	19,030	-	19,030
<i>Other receipts</i>	4	8,558	-	8,558
Interest received		-	-	-
Total Receipts		34,975	-	34,975
PAYMENTS				
Charitable activities	5	30,455	-	30,455
Total payments		30,455	-	30,455
Net Receipts/(Payments)		4,520	-	4,520
Transfer from old charity		4,932	-	4,932
Fund balances at 1 st April 2022		-	-	-
Fund balances at 31 st March 2023		9,452	-	9,452

The notes on page 6 form part of these accounts.

REFLECT COMMUNITY CHURCH
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31ST MARCH 2023

1. Fixed Assets

	Insurance Value 2023 £
The value of assets owned are:	
Buildings	1,194,752
Equipment	<u>43,396</u>
	1,238,148

2. Bank & Cash Balances

	2023 £
Cash at bank and in hand	<u>9,452</u>
	9,452

3. Other Assets and Liabilities

	2023 £
<i>Assets</i>	
Gift aid tax recovery not yet received	349
<i>Liabilities</i>	
Unbilled fee for Independent Examination	150

The accounts were approved by the Trustees and signed on their behalf on 29th January 2024

Paul Thomas

The notes on page 6 form part of these accounts.

REFLECT COMMUNITY CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2023

1. Accounting Policies

The accounts have been prepared on a receipts and payments basis with a statement of assets and liabilities

2. Voluntary receipts

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Donations	7,387	-	7,387
	<u>7,387</u>	<u>-</u>	<u>7,387</u>

3. Receipts from charitable activities

Church Events	555	-	555
Coffee shop	5,293	-	5,293
Rental Income	13,182	-	13,182
	<u>19,030</u>	<u>-</u>	<u>19,030</u>

4. Other Receipts

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Grants	8,558	-	8,558
	<u>8,558</u>	<u>-</u>	<u>8,558</u>

5. Charitable activities

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
a. Direct Charitable Costs			
Coffee shop costs	12,348	-	12,348
Sponsorship & missionary payments	5,000	-	5,000
	<u>17,348</u>	<u>-</u>	<u>17,348</u>
b. Support and Administration			
Premises costs	5,137	-	5,137
Insurance	1,311	-	1,311
Administration and general expenses	6,364	-	6,364
IT costs	295	-	295
	<u>13,107</u>	<u>-</u>	<u>13,107</u>

6. Staff and Trustees

The charity has no employed staff. Its activities are carried out by volunteers

No remuneration or trustee expenses were paid to any trustee during the year, nor to any person connected to them.