REGISTERED CHARITY NUMBER: 1161061

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

GATEWAY CHURCH MERTHYR TYDFIL

Baker Knoyle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

GATEWAY CHURCH MERTHYR TYDFIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

Gateway Church Merthyr Tydfil gained charitable status on the 25th March 2015. Previously the organisation carried out its activities as an organisation known as St. Luke's Church Merthyr Tydfil.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To Advance the Christian faith for the benefit of all, promoting God's love for all, Christ's salvation for all who believe, and the Holy Spirit's enabling power. To reach out into local communities with the message of God's love in accordance with Christian Principles. To provide help, assistance, guidance and friendship freely to all regardless of their beliefs, within the community in which we serve God.

Church Operations

During 2025, Gateway Church continued to meet together on Sundays in the Pastor's home and in Trustee's homes, broadcasting live via Facebook Live and for all of this year, broadcasting on YouTube.

Prayer groups, bible study groups and discipleship courses also meet in the Pastor's house combined with a monthly church daytime fellowshipping meetings in Trago for coffee and chat. Members, and visitors are invited to attend both weekly and Sunday meetings.

The Discover course continues to gather online fortnightly where anyone is welcome to join in lively discussion and learning about Christian principles. Everyone connected to the church is invited to attend this series of lively, bible fact-finding and application sessions hosted and led by church members on a rota basis.

We continue with streaming twice-weekly reflections which are usually about 12 minutes long and hosted by the Pastor; these are also available on YouTube.

Our Sunday services are still viewed by listeners from around the world as well as around Merthyr and South Wales. This method of conducting church services continues to give us a platform upon which to engage with a wider group of people who tune in to our Sunday meetings. However, as that number isn't growing as it did previously, we will aim in the year ahead to begin seeking a potential premises in the community in which to conduct services in.
The financial impact continues to be minimal as lack of casual collections has been offset by not having to pay building rental. Should we have to begin paying rental in the future, we will monitor the cost implications closely and believe that members will contribute towards premises costs.

Leadership meetings generally take place in the Pastor's house at least once a month.

Our Pastor continues to be a contributing member of New Wine Cymru, a group of evangelical churches that work to spread God's word in Wales.

Pastor Paul Knowlson continues to be available to conduct funerals, wedding blessings and home blessings.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

OBJECTIVES AND ACTIVITIES

Significant activities

We are a Christian Church that promotes Christian beliefs as a way of life. As Christians we believe that it is our mandate to show Christ's love to all people regardless of how they live or what they believe. Our hope is that people will see the love and peace and will be interested in finding out more about God. We are a group of ordinary people who love above all else, and believe wholeheartedly in, God the Father, God the Son Jesus, and God the Holy Spirit.

Gateway Church is beneficial to the public by offering a spiritual dimension to life. We believe that the wholeness of the person is incomplete without knowing about God, His Son, His Holy Spirit and His unending Love. We offer people Christ's love through praying with, helping others where we are able to, and generally showing love and kindness to all people regardless of their beliefs, background or circumstances. We provide support in non-financial ways by signposting people to other charities or official bodies who can provide more expert or financial help. We teach people, who want to know, about our biblically based faith and give them the knowledge about God so that they may experience God's love for themselves. We have occasionally made one-off hardship gifts, as well as one-off ministry gifts to other Christian groups, and a regular donation to the ministry of Rob Davies for use in his ministry to children at Elim Church in Dowlais.

Our church continues to be funded solely by members voluntary contributions. We do not have Sunday collections or any other ad hoc collection for the church.

Our Apostolic Oversight from Caleb ministries continues; Pastoral oversight by Pastor Paul Knowlson continues regularly throughout the year.

Public benefit

We have complied with the duty in section 17 of the 2011 Charities Act to have due regard to guidance published by the Commission in respect of our duty to provide public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Our Facebook Live sessions on both Sundays and Tuesday Reflect sessions have continued to attract a steady audience and the sessions have recently begun to be broadcast on YouTube.

Our fortnightly Discover sessions on Zoom engage with members of our church and occasionally members of other churches.

Our Leadership meetings take place at least monthly and wider leadership and Trustee meetings quarterly.
We review:

- How we function in relation to our finances
- Our operating structure in line with available volunteers
- Vision, Values and beliefs statements and putting them into action
- Our (corporate) identity and vision of who we are

FINANCIAL REVIEW

Principal funding sources

Our main source of funding comes from members giving in the form of tithes and offerings.

Reserves policy

The charity currently holds free reserves of £24,215 (2024: £22,468). The charity aims to increase this level in order to subsidise any excess expenditure over income and enable the continuance of the charitable objectives in forthcoming years.

FUTURE PLANS

The church continues to review operations and the plan at present is to continue to operate a blended mix of home church that is broadcast weekly, with a meeting in a suitable church building on Sundays. This ensures that we continue to spread God's message both with our fellowship and with friends we have made on-line, as well as looking to become established within our local community of Heolgerrig.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Gateway Church Merthyr Tydfil is an unincorporated charity with the registered charity number of 1161061. The charity is governed by their constitution, and registered in England & Wales.

Recruitment and appointment of new trustees

New Trustees must be interviewed by the current Board of Trustees, and if appointed are informed of their legal obligations under charity law, the decision making process and the business plan and recent financial performance of the charity. The charity aims to recruit people who can offer a range of skills for example personnel, training, finance etc.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1161061

Principal address

C/O Mrs P Lewis
7 Monmouth Drive
Merthyr Tydfil
CF48 1JA

Trustees

Mrs P Lewis Secretary/Chair
R Lewis Treasurer
H Langford
Mrs D Langford
D Tyler

Independent Examiner

R.I. KNOYLE FCCA ACA
Baker Knoyle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

Advisers

Martin Allen - Apostolic Oversight

Approved by order of the board of trustees on 3/9/2026 and signed on its behalf by:

.....
Mrs P Lewis - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GATEWAY CHURCH MERTHYR TYDFIL

Independent examiner's report to the trustees of Gateway Church Merthyr Tydfil
I report to the charity trustees on my examination of the accounts of Gateway Church Merthyr Tydfil (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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



R.I. KNOYLE FCCA ACA

Baker Knoyle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

Date: 3/9/2026

GATEWAY CHURCH MERTHYR TYDFIL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	26,430	26,777
EXPENDITURE ON			
Charitable activities	3		
Religious activities		24,683	24,570
NET INCOME		1,747	2,207
RECONCILIATION OF FUNDS			
Total funds brought forward		22,468	20,261
TOTAL FUNDS CARRIED FORWARD		24,215	22,468

The notes form part of these financial statements

GATEWAY CHURCH MERTHYR TYDFIL

BALANCE SHEET
31 DECEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Debtors	8	1,174	422
Cash at bank		23,749	22,742
		24,923	23,164
CREDITORS			
Amounts falling due within one year	9	(708)	(696)
NET CURRENT ASSETS		24,215	22,468
TOTAL ASSETS LESS CURRENT LIABILITIES		24,215	22,468
NET ASSETS		24,215	22,468
FUNDS	10		
Unrestricted funds		24,215	22,468
TOTAL FUNDS		24,215	22,468

The financial statements were approved by the Board of Trustees and authorised for issue on 31/9/2026 and were signed on its behalf by:

.....
R Lewis - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Legal form
Gateway Church Merthyr Tydfil is an un-incorporated charity, registered in England & Wales,

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Gifts in Kind
Gifts in kind are included in the income and expenditure account where they are applied in carrying out charitable activities, where the charity would otherwise have to purchase the donated facility and the benefit is both quantifiable and material. The quantifiable benefit is shown as both incoming and expended resources within the appropriate funds. Where the gift is an asset it is treated as income and taken to stock or fixed assets as appropriate.

The value of services provided by volunteers is not quantified.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors and creditors receivable/payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

continued...

1. ACCOUNTING POLICIES - continued

Going concern
The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	22,161	22,397
Gift aid	4,269	4,380
	26,430	26,777

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 4)	Totals
	£	£	£
Religious activities	23,969	714	24,683

4. SUPPORT COSTS

	Governance costs
	£
Religious activities	714

Support costs, included in the above, are as follows:

	2025 Religious activities	2024 Total activities
	£	£
Independent examiners fees and accountancy	714	696

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

continued...

6. GIFTS IN KIND

The value of volunteer time is not quantified in terms of money but the time contributed by volunteers is an invaluable resource in terms of the outstanding contribution made by them.

The number of hours contributed by volunteers in the year was 250 (2024: 250).

7. INDEPENDENT EXAMINERS REMUNERATION

Amounts payable to Independent examiners include:	2025 £	2024 £
Independent examination	714	696
	714	696

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	1,174	422

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	708	696

10. MOVEMENT IN FUNDS

	At 1/1/25 £	Net movement in funds £	At 31/12/25 £
Unrestricted funds			
General fund	22,468	1,747	24,215
TOTAL FUNDS	22,468	1,747	24,215

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,430	(24,683)	1,747
TOTAL FUNDS	26,430	(24,683)	1,747

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	20,261	2,207	22,468
TOTAL FUNDS	20,261	2,207	22,468

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,777	(24,570)	2,207
TOTAL FUNDS	26,777	(24,570)	2,207

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/24 £	Net movement in funds £	At 31/12/25 £
Unrestricted funds			
General fund	20,261	3,954	24,215
TOTAL FUNDS	20,261	3,954	24,215

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,207	(49,253)	3,954
TOTAL FUNDS	53,207	(49,253)	3,954

continued...

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

GATEWAY CHURCH MERTHYR TYDFIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	22,161	22,397
Gift aid	4,269	4,380
	26,430	26,777
Total incoming resources	26,430	26,777
EXPENDITURE		
Charitable activities		
Insurance	349	345
Light and heat	720	720
Sundries	451	585
Sundry equipment	283	88
Outreach/Mission expenses	1,766	1,632
Teaching and training expenses	-	104
Apostolic oversight	600	600
Pastor fees	19,800	19,800
	23,969	23,874
Support costs		
Governance costs		
Independent examiners fees and accountancy	714	696
Total resources expended	24,683	24,570
Net income	1,747	2,207