York Place Baptist Church

Report of the Trustees for the year ending 31 December 2025

The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ending 31 December 2025.The trustees who have adopted the provisions of Accounting and Reporting by Charities: Statement Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland requirement 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).

OBJECTIVES AND ACTIVITIES
Objectives and aims

The charity's objectives are the advancement of the Christian religion especially by means of and in accordance with the principles of the Baptist denomination as set out for the time being in the Declaration of Principle of the Baptist Union of Great Britain.

Public benefit
In the course of their management of the Church, the trustees have regard for the public benefit provided by the Church's activities, and this is a feature both of the Church's work in support of its own direct activities.

FINANCIAL REVIEW
Financial position

This is the 195th year of the Church and the charity showed a deficit of £3210.25.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The Church is a charitable organisation that was incorporated on 23 June 1967.

Recruitment and appointee of new trustees.
The directors of the organisation are also charity trustees for the purpose of charity law and under the organisation 's constitution. In accordance with the constitution all trustees will serve for a period of three years. Of the Trustees appointed at the Annual General Meeting, at least one half of those elected shall be lay persons. Any person so appointed shall be eligible for re-appointment unless that person has immediately already served two consecutive three-year periods.

Organisational structure

The Church is governed by the Board of Trustees (Deacons), which is made up of members who meet periodically with the Regional Ministers of the South Wales Baptist Association. They are responsible for the strategic direction of the charity and the reporting to the South Wales Baptist Association, who meet six times a year.

REFERENCE AND ADMIINISTRATIVE DETAILS

Registered Charity number
249743
Registered office
York Place Baptist Church York St
Swansea
SA1 3LZ

Trustees
Eunjig Yang
Ruth Ryder

York Place Baptist Church (Swansea)
Registered Charity Number: 249743

Annual accounts 2025

Opening Balance **£62193.63** **01/01/25**

Income

General Fund:

Regular offerings	£16073
HMRC gift aid	£6467.84
Donations (Use of premise)	£14832.50.
Other donations.	£8079.90.
Single gifts.	£3909.67.
Refund from BUGB.	£30
Learning & development grants	£500

Designated income

Monies towards van ins.	£600
Donation Summer camp	£300
Monies food festival.	£1505
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SCC poverty grants x2	£3550.00
Baptist Home Mission Grant	£8000.04.
Monies Bible project.	£1382.50
SWBA grant for TV.	£1245.25
Gift for mission.	£300.

Expenditure

Ministry Costs:

Stipend & pension	£41265.36
Guest speakers.	£200.00
Items associated with comms.	£4809.52
British Gas (gas and electric).	£6433.61
Baptist Insurance	£2019.01
Water Rates.	£357.43
Travel expenses inc. petrol, air, Insurances, parking, etc	£7458.34
BU subscription.	£59.10
Bank charges.	£69.13
PAT test & fire test.	£96
Housekeeping, keys, minor repairs , tools.	£1947.31
Food & drink.	£1841.51
Conference fees.	£380
Holiday Club expenses.	£1111.97
Miscellaneous	£164.51

Designated Expenditure:

Payments x3 mission abroad.	£1500
Christmas Hampers.	£273.15

Total income. **£66775. 70**

Total expenditure **£69985.95**

Deficit. **£3210.25**

Closing balance 31/12/25. **£58983.38**

Report of the Independent Auditors to the Members of York Place Baptist Church

We have audited the financial statements of York Place Baptist Church (the 'charitable company') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.
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Conclusions relating to going concern:

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

Report of the Independent Auditors to the members of York Place Baptist Church

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
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- the Report of the Trustees has been prepared in accordance with applicable legal requirements.
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Matters on which we are required to report by exception:

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
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- the financial statements are not in agreement with the accounting records and returns; or
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- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
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- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.
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Responsibilities of trustees

The trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless

the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statement

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Identifying and assessing potential risks related to irregularities:

In identifying and assessing risks of material misstatement in respect of irregularities including fraud and non-compliance with laws and regulations we have considered the following:

(a) The nature of the industry and sector, control environment and business performance;

(b) Results of the enquiries of management about their own identification and assessment of the risks of irregularities;

(c) Any matters we have identified having obtained and reviewed the company's

(d) Documentation of their policies and procedures relating to :

(i) identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
(ii) detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
(iii) the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
(iv) the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

- Timing of recognition of income
- Foreign currency translation.
- Value of stocks

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company: operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included UK Companies Act, employment law, health and safety, pensions legislation and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

Audit response to risks identified:
Our procedures to respond to risks identified included the following:

- (a) reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;

- (b) Enquiring of management concerning actual and potential litigation and claims;

- (c) Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud; and

(d) In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

D Powell (Assistant Treasurer)
for and on behalf of South Wales Baptist Association
54 Richmond Road
Cardiff
CF24 3U

Date: 14 October 2026
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