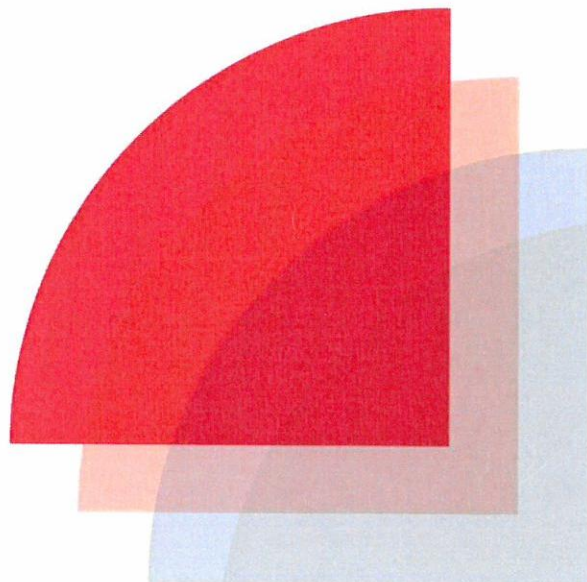


**Ebenezer Evangelical Church
Report of the Trustees and Unaudited
Financial Statements**

For the Year Ended 30 April 2022
Registered Charity Number: 1071105



Ebenezer Evangelical Church

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for the Year Ended 30 April 2022**

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Ebenezer Evangelical Church

Report of the Trustees for the Year Ended 30 April 2022

The trustees present their report with the financial statements of the charity for the year ended 30 April 2022. 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).

Objectives and activities

Objectives and aims

The aims and objectives are:

- (a) To advance the Christian faith in accordance with the Statement of Beliefs in the County of Neath-Port Talbot and in other such parts of the United Kingdom or the world as the Trustees may from time to time think fit.
- (b) To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said area and in other such parts of the United Kingdom or the world as the Trustees may from time to time think fit.
- (c) To promote and fulfil such other charitable purposes beneficial to the community in the said area and in other such parts of the United Kingdom or the world as the Trustees may from time to time think fit.

The charity reviews its aims, objective and activities each year, looking at what it achieved and the outcomes of its work in the previous 12 months. The review looks at the success of each key activity and helps ensure the aims, objectives and activities remain up to date. The Charity Commission's general guidance on public benefit has been referred to when reviewing aims and objectives in planning future activities to ensure they conform to that guidance.

Ebenezer Evangelical Church

Report of the Trustees for the Year Ended 30 April 2022

Achievement and performance

Charitable activities

Introduction

The period of this report covers the gradual return to a more 'normal' pattern of church life after the worst excesses of COVID19 and its attendant restrictions. Initially services were conducted at the chapel on Sunday mornings only while evening services were live-streamed and prayer meetings continued for a time on Zoom. However, by the end of the period morning and evening services were conducted at the chapel and prayer meetings were resumed in the chapel school-room. A thorough risk assessment was undertaken before these developments took place. In fact it was noted that we moved more slowly than some other churches in the area.

People

One member passed away during the period, but at the time when there were very few COVID restrictions, and the service was well attended with no reports of any spread of COVID as a result!

Though membership did not increase during the period attendance has steadily increased, though actual numbers vary.

Accommodation

Apart from Sunday services and prayer meetings, there was little activity at the church - the children and youth meetings did not resume, nor did ladies' meetings or coffee mornings. However these things were kept under constant review at the regular (monthly) Pastor and trustees' meetings.

Meetings

The Annual General Meeting was held on 23 June but there was no quorum, some members still feeling nervous about the risks of COVID19. However the agenda did not contain any items needing to be put to a vote and the meeting was an opportunity to inform members of various activities and proposed developments in ministry as well as financial issues as well as an opportunity to praise God for his blessings during a very difficult period. The Trustees meetings and Pastor and Trustee meetings were conducted by Zoom, and later mainly at the Pastor's home. They continued to follow a broadly monthly timetable. Sunday services were resumed at the chapel during the course of this period, and, as mentioned above, they started with morning services only before moving to the familiar morning and evening services. Weeknight services were also resumed at the chapel during this period, but after taking risks into consideration and the nature of the prayer meetings and Bible studies (Reading the Bible Together) it was decided that these meetings should be conducted in the schoolroom in a large circle to avoid risks of infection. The ladies' group continued through Zoom meetings. There was no opportunity to resume work in the old people's home during the year. The parent and toddler group were not resumed during the year but the youth group continued by Zoom. Prospects of resuming school contact as in pre-COVID days have been dealt a blow in that the schools nearest the church (one immediately opposite) have now been moved onto another site at a greater distance giving rise to some practical issues that will need to be resolved.

Other Activities

The church aims to support the Neath food bank by collecting contributions in the form of food and other necessities as well as cash, three times a year - at Christmas, Easter and Harvest. These contributions have been much appreciated. The church again published its own calendar with texts and views mainly of the locality and other parts of South Wales. Over 2,000 of these were distributed before Christmas and the responses received have been very favourable.

Missionary Support

The church continues to have contact with a number of missionaries and missionary organisations and financial support for these has been ongoing throughout the year. Chief amongst these has been support for a missionary worker who has been in Albania for a number of years and who was commended to the work by the church and who remains a member. Presently he and his wife are engaged in Christian ministries in Canada. In addition the church supports a missionary in Uganda engaged in a church plant there. However due to financial concerns which are evident in the report it has become apparent that the church cannot continue to maintain this level of support at present and the Pastor and trustees have been reviewing the situation carefully.

Ebenezer Evangelical Church
Report of the Trustees
for the Year Ended 30 April 2022

Financial review

Reserves policy

The Statement of Financial Activities shows a net deficit of £10,855 (2021: £10,229 deficit). The charity had unrestricted incoming resources for the year of £61,809 (2021: £53,131) and nil restricted incoming resources. At the end of the financial year the level of unrestricted funds stood at £512,696 (2021: £523,551).

It is the policy of the charity to work towards accumulating available reserves (unrestricted funds not committed or invested in tangible fixed assets) representing six months of expenditure, which has been valued to a target of approximately £40,000. At this level the trustees consider that they could continue with the activities of the charity in the event of a sudden drop in funding.

The available reserves are currently £52,100 (2021: £66,971) which exceeds the current target.

Structure, governance and management

Governing document

The Ebenezer Evangelical Church Neath Abbey is an autonomous organisation with its own church constitution and is a registered charity, number 1071105.

Recruitment and appointment of new trustees

The trustees are appointed by the members of the Annual General Meeting.

Organisational structure

The organisation is administered by trustees:

Dr P L Davis

Mr W D Christopher

Dr P W Jones

Mrs E Walters

The trustees meet on a regular basis to manage its affairs. There is also an Annual General Meeting of Ebenezer Evangelical Church's individual members.

Induction and training of new trustees

Trustees are offered initial training on the background to the organisation and their role in its management.

Reference and administrative details

Registered Charity number

1071105

Principal address

c/o 7 Primrose Lane
Rhos
Pontardawe
Swansea
SA8 3ES

Trustees

Dr P L Davis
W D Christopher
Dr P W Jones
Mrs E Walters

Ebenezer Evangelical Church

**Report of the Trustees
for the Year Ended 30 April 2022**

Reference and administrative details

Independent Examiner

Clive Edwards FCA
Haines Watts Wales LLP
7 Neptune Court
Vanguard Way
Cardiff
CF24 5PJ

Bankers

Barclays Bank PLC
Neath Business Park

Approved by order of the board of trustees on 17/1/23 and signed on its behalf by:

P-L Davis

Dr P L Davis - Trustee

**Independent Examiner's Report to the Trustees of
Ebenezer Evangelical Church**

Independent examiner's report to the trustees of Ebenezer Evangelical Church

I report to the charity trustees on my examination of the accounts of Ebenezer Evangelical Church (the Trust) for the year ended 30 April 2022.

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.



Clive Edwards FCA
Haines Watts Wales LLP
7 Neptune Court
Vanguard Way
Cardiff
CF24 5PJ

Date: 31 January 2023

Ebenezer Evangelical Church

**Statement of Financial Activities
for the Year Ended 30 April 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
Income and endowments from					
Donations and legacies	2	<u>61,809</u>	<u>-</u>	<u>61,809</u>	<u>53,131</u>
Expenditure on					
Charitable activities	3				
Faith, relief and charitable		72,395	-	72,395	63,360
Other		<u>269</u>	<u>-</u>	<u>269</u>	<u>-</u>
Total		<u>72,664</u>	<u>-</u>	<u>72,664</u>	<u>63,360</u>
NET INCOME/(EXPENDITURE)		(10,855)	-	(10,855)	(10,229)
Reconciliation of funds					
Total funds brought forward		523,551	144,909	668,460	678,689
Total funds carried forward		<u><u>512,696</u></u>	<u><u>144,909</u></u>	<u><u>657,605</u></u>	<u><u>668,460</u></u>

The notes form part of these financial statements

Ebenezer Evangelical Church

**Balance Sheet
30 April 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
Fixed assets					
Intangible assets	9	1,075	-	1,075	-
Tangible assets	10	459,521	144,909	604,430	601,489
		<u>460,596</u>	<u>144,909</u>	<u>605,505</u>	<u>601,489</u>
Current assets					
Cash at bank		52,985	-	52,985	67,771
Creditors					
Amounts falling due within one year	11	(885)	-	(885)	(800)
Net current assets		<u>52,100</u>	<u>-</u>	<u>52,100</u>	<u>66,971</u>
Total assets less current liabilities		<u>512,696</u>	<u>144,909</u>	<u>657,605</u>	<u>668,460</u>
NET ASSETS		<u>512,696</u>	<u>144,909</u>	<u>657,605</u>	<u>668,460</u>
Funds	12				
Unrestricted funds				512,696	523,551
Restricted funds				144,909	144,909
Total funds				<u>657,605</u>	<u>668,460</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17/1/23 and were signed on its behalf by:


P L Davis - Trustee

The notes form part of these financial statements

Ebenezer Evangelical Church

Notes to the Financial Statements for the Year Ended 30 April 2022

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.

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Ebenezer Evangelical Church is a charity registered in England and Wales. The charity registered number and principal address can be found in the reference and administrative details within the Report of the Trustees.

Income

Voluntary income including donations, gifts and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.

(ii) Those donated for onward transmission to beneficiaries are included in the statement of financial activities as incoming resources and resources expended when they are distributed. They are valued at the amount they would have had to pay to acquire them.

(iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Incoming resources from tax reclaims are included in the statement of financial activities at the date of receipt and are calculated based on donations received in the previous financial year. Tax reclaims are recorded within other donations per note 2.

Investment income is recognised on a receivable basis.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Fixtures and fittings	- 10% on cost
Computer equipment	- 20% on cost

The only intangible assets are website design costs, amortised over 5 years on a straight line basis.

Individual fixed assets are initially recorded at cost.

Ebenezer Evangelical Church

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2022**

1. Accounting policies - continued

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.

Designated funds are those unrestricted amounts set aside and held for purposes which are to be expended in the future for particular purposes. The nature of these funds is set out in note 12 to the accounts. The levels of these funds are regularly reviewed by the trustees.

Further explanation of the nature and purpose of each fund is included in note 12.

2. Donations and legacies

	2022 £	2021 £
General offering	31,866	29,426
Covenant giving	18,756	17,500
Other donations	11,187	6,205
	<u>61,809</u>	<u>53,131</u>

3. Charitable activities costs

	Direct Costs (see note 4) £	Support costs £	Totals £
Faith, relief and charitable	70,849	1,546	72,395

4. Direct costs of charitable activities

	2022 £	2021 £
Rates and water	1,083	868
Insurance	1,282	1,231
Light and heat	1,688	1,312
Telephone	612	453
Postage and stationery	1,316	1,436
Advertising	402	28
Sundries	3,028	3,748
Missionary giving	19,890	12,130
Hire & storage	-	250
Visiting ministers	520	-
Minister's Salary	41,028	40,792
	<u>70,849</u>	<u>62,248</u>

Ebenezer Evangelical Church

Notes to the Financial Statements - continued for the Year Ended 30 April 2022

5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.

6. Staff costs

The only employee is the church pastor. Total employee costs for year ended 30 April 2022 were £41,028 (30 April 2021: £40,792).

7. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted fund £	Total funds £
Income and endowments from			
Donations and legacies	53,131	-	53,131
Expenditure on			
Charitable activities			
Faith, relief and charitable	63,360	-	63,360
NET INCOME/(EXPENDITURE)	(10,229)	-	(10,229)
Reconciliation of funds			
Total funds brought forward	533,780	144,909	678,689
Total funds carried forward	<u>523,551</u>	<u>144,909</u>	<u>668,460</u>

8. Independent examiner remuneration

During the year, total remuneration paid to the independent examiner amounted to £884 (2021: £800).

9. Intangible fixed assets

	Website design £
Cost	
Additions	1,344
Amortisation	
Charge for year	269
Net book value	
At 30 April 2022	1,075
At 30 April 2021	-

Ebenezer Evangelical Church

Notes to the Financial Statements - continued for the Year Ended 30 April 2022

10. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
Cost				
At 1 May 2021	600,179	8,788	602	609,569
Additions	-	3,598	-	3,598
At 30 April 2022	600,179	12,386	602	613,167
Depreciation				
At 1 May 2021	-	7,494	586	8,080
Charge for year	-	641	16	657
At 30 April 2022	-	8,135	602	8,737
Net book value				
At 30 April 2022	600,179	4,251	-	604,430
At 30 April 2021	600,179	1,294	16	601,489

11. Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	885	800

12. Movement in funds

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	523,551	(10,855)	512,696
Restricted funds			
Building fund	144,909	-	144,909
TOTAL FUNDS	668,460	(10,855)	657,605

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,809	(72,664)	(10,855)
TOTAL FUNDS	61,809	(72,664)	(10,855)

Ebenezer Evangelical Church

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2022**

12. Movement in funds - continued

Comparatives for movement in funds

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
Unrestricted funds			
General fund	533,780	(10,229)	523,551
Restricted funds			
Building fund	144,909	-	144,909
TOTAL FUNDS	<u>678,689</u>	<u>(10,229)</u>	<u>668,460</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,131	(63,360)	(10,229)
TOTAL FUNDS	<u>53,131</u>	<u>(63,360)</u>	<u>(10,229)</u>

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

	At 1.5.20 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	533,780	(21,084)	512,696
Restricted funds			
Building fund	144,909	-	144,909
TOTAL FUNDS	<u>678,689</u>	<u>(21,084)</u>	<u>657,605</u>

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	114,940	(136,024)	(21,084)
TOTAL FUNDS	<u>114,940</u>	<u>(136,024)</u>	<u>(21,084)</u>

The building fund relates to donations and offerings made for specific use on the construction of the new church building.

Ebenezer Evangelical Church
Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

13. Related party disclosures

There were no related party transactions for the year ended 30 April 2022.

14. Ultimate controlling party

The charity is controlled by the trustees.