

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2023
for
Ebenezer Evangelical Church**

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

Ebenezer Evangelical Church

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for the Year Ended 30 April 2023**

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Ebenezer Evangelical Church

Report of the Trustees for the Year Ended 30 April 2023

The trustees present their report with the financial statements of the charity for the year ended 30 April 2023. 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 2023

Achievement and performance

Charitable activities

Introduction

This year saw the full return to the normal pattern of activities and services in the church and, despite several people having considerable health problems, attendance generally has been good and broadly on an upward path.

People

The membership of one individual was terminated due to his long-term failure to attend or correspond with the church, and it was known that he had been in attendance at another church in the area. The termination was made public at the AGM which took place after the period covered by this report, but had been in hand well before, and it was only delayed because of communication difficulties. Another member had moved to another church and had tendered her resignation.

One member, who had been a long-term resident in a care home, moved to a similar institution in Cardiff and remains a 'member living out of the area'.

One regular attendee at the coffee mornings passed away during the year and the family requested that the funeral be held at Ebenezer.

Accommodation

Apart from the very start of the period covered by this report, a full programme of services and activities has been followed. Most things have returned to normal levels of attendance or better. We are constantly alert to the need to cater for the needs of individuals and seek to minimise the effects of any inadequacies of the premises. One example of this has been the decision to hold prayer meetings and RBT (read the Bible together) in the main auditorium and in the downstairs schoolroom on alternate months because people with hearing problems find the upstairs acoustics more amenable while some with mobility problems find downstairs more accessible! Inevitably other issues have appeared as a result!

Meetings

The Annual General Meeting was held on 29 June 23. The number required for a quorum was 18 and the attendance was 19. In the event no issues were raised which required a vote and the meeting was largely a report-giving opportunity.

The trustees meetings and Pastor and Trustee meetings were conducted mainly at the chapel and covered a wide range of issues.

Sunday services were mainly well-attended and despite the loss of two members during the year the overall numbers have not diminished.

Weekday and weeknight services all returned to full 'normality' at the chapel during the year. As indicated above, the arrangements for prayer meetings and RBT now seek to cater for various people's needs by alternating between upstairs and downstairs. The attendance at RBT meetings is, however, disappointing.

The ladies' group resumed meetings in the chapel during the year.

There has been no resumption of regular meetings in an old people's home, but opportunities have been taken as they have arisen.

The parent and toddler group resumed during the year, but the toddlers have taken some time to reach previous numbers due to many of the earlier group having started school.

The young people's work is now confined to two groups: 11 - 16 year olds and over 16s. This is due to the fact that those from the younger group have now either left or become of age for the 11 - 16 group. There have been no younger ones coming in though it is still our desire to see such contacts developing.

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. Twelve such individuals and organisations are supported during the course of the year and each month a report is given on the 'mission of the month' and all are given an opportunity to donate to that particular work, adding to the gift the church makes.

Ebenezer Evangelical Church

Report of the Trustees for the Year Ended 30 April 2023

Financial review

Reserves policy

The Statement of Financial Activities shows a net deficit of £4,849 (2022: £10,855 deficit). The charity had unrestricted incoming resources for the year of £66,511 (2022: £61,809) and nil restricted incoming resources. At the end of the financial year the level of unrestricted funds stood at £507,847 (2022: £512,696).

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 £48,162 (2022: £52,100) 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

Ebenezer Evangelical Church

**Report of the Trustees
for the Year Ended 30 April 2023**

Trustees

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

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 8/1/2024 and signed on its behalf by:


.....
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 2023.

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: *16 January 2024*

Ebenezer Evangelical Church

Statement of Financial Activities
for the Year Ended 30 April 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
Income and endowments from					
Donations and legacies	2	66,511	-	66,511	61,809
Expenditure on					
Charitable activities	3				
Faith, relief and charitable		71,091	-	71,091	72,395
Other		269	-	269	269
Total		71,360	-	71,360	72,664
NET INCOME/(EXPENDITURE)		(4,849)	-	(4,849)	(10,855)
Reconciliation of funds					
Total funds brought forward		512,696	144,909	657,605	668,460
Total funds carried forward		507,847	144,909	652,756	657,605

The notes form part of these financial statements

Ebenezer Evangelical Church

Balance Sheet
30 April 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
Fixed assets					
Intangible assets	8	806	-	806	1,075
Tangible assets	9	458,879	144,909	603,788	604,430
		<u>459,685</u>	<u>144,909</u>	<u>604,594</u>	<u>605,505</u>
Current assets					
Cash at bank		49,135	-	49,135	52,985
Creditors					
Amounts falling due within one year	10	(973)	-	(973)	(885)
Net current assets		<u>48,162</u>	<u>-</u>	<u>48,162</u>	<u>52,100</u>
Total assets less current liabilities		<u>507,847</u>	<u>144,909</u>	<u>652,756</u>	<u>657,605</u>
NET ASSETS		<u>507,847</u>	<u>144,909</u>	<u>652,756</u>	<u>657,605</u>
Funds	11				
Unrestricted funds				507,847	512,696
Restricted funds				144,909	144,909
Total funds				<u>652,756</u>	<u>657,605</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8/11/2024 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 2023

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, 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 2023**

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.

2. Donations and legacies

	2023	2022
	£	£
General offering	32,143	31,866
Covenant giving	21,555	18,756
Other donations	12,813	11,187
	<u>66,511</u>	<u>61,809</u>

3. Charitable activities costs

	Direct Costs (see note 4) £	Support costs £	Totals £
Faith, relief and charitable	69,473	1,618	71,091

4. Direct costs of charitable activities

	2023	2022
	£	£
Rates and water	1,217	1,083
Insurance	2,014	1,282
Light and heat	1,539	1,688
Telephone	633	612
Postage and stationery	1,307	1,316
Advertising	30	402
Sundries	3,897	3,028
Computer software	156	-
Missionary giving	14,219	19,890
Visiting ministers	390	520
Minister's Salary	44,071	41,028
	<u>69,473</u>	<u>70,849</u>

5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

Ebenezer Evangelical Church

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

6. Staff costs

The only employee is the church pastor. Total employee costs for year ended 30 April 2023 were £44,071 (30 April 2022: 41,028).

7. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted fund £	Total funds £
Income and endowments from			
Donations and legacies	61,809	-	61,809
Expenditure on			
Charitable activities			
Faith, relief and charitable	72,395	-	72,395
Other	269	-	269
Total	72,664	-	72,664
NET INCOME/(EXPENDITURE)	(10,855)	-	(10,855)
Reconciliation of funds			
Total funds brought forward	523,551	144,909	668,460
Total funds carried forward	512,696	144,909	657,605

8. Intangible fixed assets

	Website design £
Cost	
At 1 May 2022 and 30 April 2023	1,344
Amortisation	
At 1 May 2022	269
Charge for year	269
At 30 April 2023	538
Net book value	
At 30 April 2023	806
At 30 April 2022	1,075

Ebenezer Evangelical Church

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

9. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
Cost				
At 1 May 2022 and 30 April 2023	600,179	12,386	602	613,167
Depreciation				
At 1 May 2022	-	8,135	602	8,737
Charge for year	-	642	-	642
At 30 April 2023	-	8,777	602	9,379
Net book value				
At 30 April 2023	600,179	3,609	-	603,788
At 30 April 2022	600,179	4,251	-	604,430

10. Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	973	885

11. Movement in funds

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	512,696	(4,849)	507,847
Restricted funds			
Building fund	144,909	-	144,909
TOTAL FUNDS	657,605	(4,849)	652,756

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,511	(71,360)	(4,849)
TOTAL FUNDS	66,511	(71,360)	(4,849)

Ebenezer Evangelical Church

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

11. Movement in funds - continued

Comparatives for 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	<u>668,460</u>	<u>(10,855)</u>	<u>657,605</u>

Comparative 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	<u>61,809</u>	<u>(72,664)</u>	<u>(10,855)</u>

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

	At 1.5.21 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	523,551	(15,704)	507,847
Restricted funds			
Building fund	144,909	-	144,909
TOTAL FUNDS	<u>668,460</u>	<u>(15,704)</u>	<u>652,756</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	128,320	(144,024)	(15,704)
TOTAL FUNDS	<u>128,320</u>	<u>(144,024)</u>	<u>(15,704)</u>

Ebenezer Evangelical Church

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

11. Movement in funds - continued

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

12. Related party disclosures

There were no related party transactions for the year ended 30 April 2023.

13. Ultimate controlling party

The charity is controlled by the trustees.