

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2025
for
Ebenezer Evangelical Church

Menzies LLP, Statutory Auditors
5th Floor Hodge House
114-116 St Mary Street
Cardiff
CF10 1DY

Ebenezer Evangelical Church

**Contents of the Financial Statements
for the Year Ended 30 April 2025**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12

Ebenezer Evangelical Church

Report of the Trustees for the Year Ended 30 April 2025

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

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 2025

Achievements and performance

Charitable activities

Introduction

There has been little change in the established pattern of meetings over the past year. The daytime prayer meeting has become well-established to cater for those who are unable to attend in the evenings and the Toddler Group and Prayer Meetings have moved to slightly earlier start times in response to a number of requests. Attendance at most meetings/services has been fairly constant with greater numbers attending Sunday evening services - sometimes approaching 40. However the long term illness of some members plus the move of a number of members/regular attenders into care homes has impacted Sunday morning services which are now relatively poorly attended.

People

The number of members has remained static during the year, but one very elderly and long-standing and faithful friend, who had moved away to be near to family, did pass away. One brighter event was seeing one of our young people being baptised.

Accommodation

There have been some problems with leakage from the baptistry into a downstairs storeroom, work is in progress to rectify the situation. In the meanwhile a great deal of Toddler Group material has been stored elsewhere. There had been call for improved lighting on the driveway and this has now been taken care of.

Meetings

The Annual General Meeting relating to this period was held on 3 July 25. As there were no matters to be put to a vote the number required for a quorum was 16 and the attendance was 16.

The Trustees meetings and Pastor and Trustee meetings were conducted at the chapel, broadly on a monthly basis, and covered many matters ranging from the Pastor's salary (Trustees only) through a wide range of premises items, financial issues and safeguarding.

Sunday services. As indicated above there is a disparity between the numbers attending the Sunday morning services and the evening ones. However the numbers in both are fairly constant.

Weekday and weeknight services The Prayer Meetings are now held upstairs and the leader of the meeting uses a tie-mic for the benefit of those who are hard of hearing. This is not a complete answer to their problem because it is not practicable for other participants to have use of it. An additional prayer meeting is held once a month on a Thursday morning, to cater for those who cannot get along to the evening meetings.

Missionary reports or reports by representatives of mission organisations are usually given on a Thursday evening on an ad hoc basis.

The ladies' group meets in the chapel twice a month during the school year. It has also become customary for the ladies to have a craft evening approaching Christmas, when such things as Christmas wreaths will be made. This usually results in a good number of ladies who do not usually attend becoming involved.

The parent and toddler group has now become well established again after a fairly lean period in the aftermath of the pandemic.

Poor attendance at the youth and children's groups means that these have now been discontinued.

Other Activities

Apart from the regular services there are other activities which take place several times a year, some as social gatherings of the church, such as fish and chip suppers and others which are outreach orientated such as quizzes (some of which are church focussed) and men's breakfasts.

The church also hosts the Itinerant Preachers Network meetings three times a year.

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 gives out 'goody bags' in the immediate vicinity of the church and 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, so much so that the church has become known to some as 'the church that gives out calendars!' This has not yet resulted in an increase in attendance but remains an important part of our impact on the neighbourhood.

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. The church also supports a missionary family in Uganda.

Ebenezer Evangelical Church

Report of the Trustees
for the Year Ended 30 April 2025

Approved by order of the board of trustees on 23/1/26 and signed on its behalf by:

P.L. Davis

Dr P L Davis - Trustee

Ebenezer Evangelical Church

Report of the Trustees for the Year Ended 30 April 2025

Financial review

Reserves policy

The Statement of Financial Activities shows a net surplus of £21,227 (2024: £2,186 deficit). The charity had unrestricted incoming resources for the year of £84,320 (2024: £65,120) and nil restricted incoming resources. At the end of the financial year the level of unrestricted funds stood at £526,888 (2024: £505,661).

It is the policy of the charity to work towards accumulating available reserves (unrestricted funds not committed or invested in 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 £66,970 (2024: £44,607) 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

Independent Examiner

Clive Edwards FCA
Menzies LLP, Statutory Auditors
5th Floor Hodge House
114-116 St Mary Street
Cardiff
CF10 1DY

Bankers

Barclays Bank PLC
Neath Business Park

**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 of the Trust on my examination of the accounts of Ebenezer Evangelical Church (the Trust) for the year ended 30 April 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.



Clive Edwards FCA

Menzies LLP, Statutory Auditors
5th Floor Hodge House
114-116 St Mary Street
Cardiff
CF10 1DY

Date: 16 February 2026

Ebenezer Evangelical Church

**Statement of Financial Activities
for the Year Ended 30 April 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
Income and endowments from					
Donations and legacies	2	84,320	-	84,320	65,120
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Expenditure on					
Charitable activities	3				
Faith, relief and charitable		62,824	-	62,824	67,037
Other		269	-	269	269
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total		63,093	-	63,093	67,306
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)		21,227	-	21,227	(2,186)
 Reconciliation of funds					
Total funds brought forward		505,661	144,909	650,570	652,756
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward		526,888	144,909	671,797	650,570
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

The notes form part of these financial statements

Ebenezer Evangelical Church

**Balance Sheet
30 April 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
Fixed assets					
Intangible assets	8	269	-	269	538
Tangible assets	9	459,649	144,909	604,558	605,425
		<u>459,918</u>	<u>144,909</u>	<u>604,827</u>	<u>605,963</u>
Current assets					
Cash at bank		68,002	-	68,002	45,610
Creditors					
Amounts falling due within one year	10	(1,032)	-	(1,032)	(1,003)
		<u>66,970</u>	<u>-</u>	<u>66,970</u>	<u>44,607</u>
Net current assets					
		<u>66,970</u>	<u>-</u>	<u>66,970</u>	<u>44,607</u>
Total assets less current liabilities		<u>526,888</u>	<u>144,909</u>	<u>671,797</u>	<u>650,570</u>
NET ASSETS		<u>526,888</u>	<u>144,909</u>	<u>671,797</u>	<u>650,570</u>
Funds	11				
Unrestricted funds				526,888	505,661
Restricted funds				<u>144,909</u>	<u>144,909</u>
Total funds				<u>671,797</u>	<u>650,570</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23/11/26 and were signed on its behalf by:


P L Davis - Trustee

Ebenezer Evangelical Church

Notes to the Financial Statements for the Year Ended 30 April 2025

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 the 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 depreciated
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.

Fund accounting

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

Ebenezer Evangelical Church

Notes to the Financial Statements - continued for the Year Ended 30 April 2025

1. Accounting policies - continued

Fund accounting

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

	2025	2024
	£	£
General offering	27,448	29,911
Covenant giving	40,282	21,782
Other donations	16,590	13,427
	<u>84,320</u>	<u>65,120</u>

3. Charitable activities costs

	Direct Costs (see note 4)	Support costs	Totals
	£	£	£
Faith, relief and charitable	<u>60,926</u>	<u>1,898</u>	<u>62,824</u>

4. Direct costs of charitable activities

	2025	2024
	£	£
Rates and water	1,093	960
Insurance	1,564	1,426
Light and heat	2,012	2,709
Telephone	1,020	726
Postage and stationery	1,410	1,424
Advertising	-	203
Sundries	7,349	4,426
Computer software	192	312
Missionary giving	10,635	13,805
Visiting ministers	730	455
Minister's Salary	34,921	38,807
	<u>60,926</u>	<u>65,253</u>

5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

6. Staff costs

The only employee is the church pastor. Total employee costs (including employer's pension) totalled £44,661 (2024: £42,699).

Ebenezer Evangelical Church

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2025**

7. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted fund £	Total funds £
Income and endowments from			
Donations and legacies	65,120	-	65,120
	<u> </u>	<u> </u>	<u> </u>
Expenditure on			
Charitable activities			
Faith, relief and charitable	67,037	-	67,037
Other	269	-	269
	<u> </u>	<u> </u>	<u> </u>
Total	67,306	-	67,306
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(2,186)	-	(2,186)
	<u> </u>	<u> </u>	<u> </u>
Reconciliation of funds			
Total funds brought forward	507,847	144,909	652,756
	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward	505,661	144,909	650,570
	<u> </u>	<u> </u>	<u> </u>

8. Intangible fixed assets

	Website design £
Cost	
At 1 May 2024 and 30 April 2025	1,344
	<u> </u>
Amortisation	
At 1 May 2024	806
Charge for year	269
	<u> </u>
At 30 April 2025	1,075
	<u> </u>
Net book value	
At 30 April 2025	269
	<u> </u>
At 30 April 2024	538
	<u> </u>

9. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
Cost				
At 1 May 2024 and 30 April 2025	600,179	14,805	602	615,586
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 May 2024	-	9,559	602	10,161
Charge for year	-	867	-	867
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2025	-	10,426	602	11,028
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 30 April 2025	600,179	4,379	-	604,558
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2024	600,179	5,246	-	605,425
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Ebenezer Evangelical Church

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2025**

10. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	1,032	1,003
	<u> </u>	<u> </u>

11. Movement in funds

	At 1.5.24	Net movement in funds	At 30.4.25
	£	£	£
Unrestricted funds			
General fund	505,661	21,227	526,888
Restricted funds			
Building fund	144,909	-	144,909
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>650,570</u>	<u>21,227</u>	<u>671,797</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	84,320	(63,093)	21,227
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>84,320</u>	<u>(63,093)</u>	<u>21,227</u>

Comparatives for movement in funds

	At 1.5.23	Net movement in funds	At 30.4.24
	£	£	£
Unrestricted funds			
General fund	507,847	(2,186)	505,661
Restricted funds			
Building fund	144,909	-	144,909
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>652,756</u>	<u>(2,186)</u>	<u>650,570</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	65,120	(67,306)	(2,186)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>65,120</u>	<u>(67,306)</u>	<u>(2,186)</u>

Ebenezer Evangelical Church

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2025**

11. Movement in funds - continued

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

	At 1.5.23 £	Net movement in funds £	At 30.4.25 £
Unrestricted funds			
General fund	507,847	19,041	526,888
Restricted funds			
Building fund	144,909	-	144,909
TOTAL FUNDS	<u>652,756</u>	<u>19,041</u>	<u>671,797</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	149,440	(130,399)	19,041
TOTAL FUNDS	<u>149,440</u>	<u>(130,399)</u>	<u>19,041</u>

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

12. Related party disclosures

During the year, 4 Trustees donated a total of £39,635 (2024: £14,089) to the Church.

13. Ultimate controlling party

The charity is controlled by the trustees.