

# RHONDDA EVANGELICAL CHURCH

England & Wales - Charity number 1134050

## Details

---

**Status** Registered

**Legal form** Previously excepted

**Registered** 2010-02-03

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Flat 16  
92 Park Street  
Bridgend  
CF31 4BB

**Phone** 01656660094

**Email** [info@rec.wales](mailto:info@rec.wales)

**Website** [www.rec.wales](http://www.rec.wales)

## Activities

---

**Objects:** TO ADVANCE THE CHRISTIAN RELIGION FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENTS OF BELIEF IN SCHEDULES 1 AND 2. IN CONNECTION TO THE OBJECTS OF THE CHURCH, THE CHURCH'S STATEMENT OF DOCTRINE IS AS FOLLOWS: SCHEDULE 1 WE ACCEPT THE CHRISTIAN DOCTRINES AS EXPRESSED IN OUR PUBLICATION "CONFESSION OF FAITH" BASED UPON THE CONFESSION OF FAITH OF THE CALVINISTIC METHODISTS IN 1823 ARTICLES 1 TO 44 INCLUSIVE. SCHEDULE 2 WE ACCEPT THE HOLY SCRIPTURES, THAT IS THE BOOK COMMONLY CALLED THE BIBLE, COMPRISING THE CANONICAL BOOKS OF THE OLD AND NEW TESTAMENTS, WITHOUT NOTE OR COMMENT, TO THE EXCLUSION OF THE APOCRYPHA, AS THE INFALLIBLE WORD OF GOD, OF DIVINE INSPIRATION. IN THE ENGLISH LANGUAGE WE BELIEVE THAT THE HOLY SCRIPTURES ARE MOST ACCURATELY AND SOUNDLY CONVEYED TO US BY THE AUTHORISED (KING JAMES) VERSION. RECOGNISING THEM AS OUR SOLE AUTHORITY IN ALL MATTERS OF FAITH AND PRACTICE, WE BELIEVE THE DOCTRINES TAUGHT THEREIN, INCLUDING IN PARTICULAR THE FOLLOWING: 1. WE BELIEVE IN THE ONLY TRUE AND LIVING GOD, THE HOLY TRINITY OF DIVINE PERSONS IN PERFECT UNITY, FATHER, SON, AND HOLY SPIRIT, EACH OF WHOM IS CO-EQUAL AND CO-ETERNAL, AND SOVEREIGN IN CREATION, PROVIDENCE AND REDEMPTION. 2. WE BELIEVE IN THE GOD AND FATHER OF OUR LORD JESUS CHRIST, WHO IS HOLY, RIGHTEOUS, FULL OF GRACE, MERCY, COMPASSION AND LOVE. IN HIS INFINITE LOVE HE SENT FORTH THE SON, THAT THE WORLD THROUGH HIM MIGHT BE SAVED. 3. WE BELIEVE IN THE LORD JESUS CHRIST, THE INCARNATE SON OF GOD, WHOSE TRUE HUMANITY AND FULL DEITY WERE MYSTERIOUSLY AND REALLY JOINED IN THE UNITY OF HIS DIVINE PERSON. WE BELIEVE IN HIS VIRGIN BIRTH, IN HIS PERFECT LIFE AND TEACHING, IN HIS PENAL SUBSTITUTIONARY, ATONING DEATH ON THE CROSS, WHERE HE TRIUMPHED OVER SATAN, SIN AND DEATH, IN HIS BODILY RESURRECTION AND HIS ASCENSION INTO HEAVEN, WHERE HE NOW SITS IN GLORY, AT THE RIGHT HAND OF GOD. 4. WE BELIEVE IN THE HOLY SPIRIT, THE THIRD PERSON OF THE GODHEAD, WHOSE WORK IS INDISPENSABLE TO REGENERATE THE SINNER, TO LEAD HIM TO REPENTANCE, TO GIVE HIM FAITH IN CHRIST, TO SANCTIFY THE BELIEVER IN THIS PRESENT LIFE AND FIT HIM TO ENJOY FELLOWSHIP WITH GOD. FOR SPIRITUAL POWER AND EFFECTIVENESS HIS MINISTRY IS ESSENTIAL TO THE INDIVIDUAL CHRISTIAN AND TO THE CHURCH. 5. WE BELIEVE THAT AS A RESULT OF THE FALL ALL MEN ARE SINFUL BY NATURE. SIN POLLUTES AND CONTROLS THEM, INFECTS EVERY PART OF THEIR BEING, RENDERS THEM GUILTY IN THE SIGHT OF A HOLY GOD, AND SUBJECT TO THE PENALTY WHICH, IN HIS WRATH AND CONDEMNATION, HE HAS DECREED AGAINST IT. 6. WE BELIEVE THAT THROUGH FAITH (AND ONLY FAITH) IN THE LORD JESUS CHRIST, WHOSE DEATH WAS A PERFECT OBLATION AND SATISFACTION FOR OUR SINS, THE SINNER IS FREELY JUSTIFIED BY GOD WHO, INSTEAD OF RECKONING TO US OUR SINS, RECKONS CHRIST'S RIGHTEOUSNESS TO OUR ACCOUNT. SALVATION IS THEREFORE BY GRACE AND NOT BY HUMAN MERIT. 7. WE BELIEVE THAT THE LORD JESUS CHRIST WILL RETURN PERSONALLY, VISIBLY AND GLORIOUSLY TO THIS EARTH, TO RECEIVE HIS SAINTS TO HIMSELF, AND TO BE SEEN OF ALL MEN. AS THE RIGHTEOUS JUDGE, HE WILL DIVIDE ALL MEN INTO TWO, AND ONLY TWO, CATEGORIES - THE SAVED AND THE LOST. THOSE WHOSE FAITH IS IN CHRIST WILL BE SAVED ETERNALLY AND WILL ENTER INTO THE JOY OF THEIR LORD, SHARING WITH HIM HIS INHERITANCE IN HEAVEN. THE UNBELIEVING WILL BE CONDEMNED BY HIM TO HELL WHERE ETERNALLY THEY WILL BE PUNISHED FOR THEIR SINS UNDER THE RIGHTEOUS JUDGEMENT OF GOD.

**Activities:** The principal activity is the advancement of the Christian religion for the benefit of the public in accordance with the statements of belief contained in the Church Constitution and Confession of Faith.

## Classification

---

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

---

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Rhondda Cynon Taff

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£67,224	£75,336	-	-
2024-03-31	£61,148	£58,143	-	-
2023-03-31	£52,907	£46,203	-	-
2022-03-31	£56,026	£58,710	-	-
2021-03-31	£46,826	£46,599	-	-

## Trustees

---

Name	Role	Appointed
JOHN STEPHEN CLEMENT		2013-01-31
MR HUW KINSEY		

**RHONDDA EVANGELICAL CHURCH**

England & Wales - Charity number 1134050

---

# Accounts

---



# RHONDDA EVANGELICAL CHURCH

We preach Christ crucified

**Trustees' Annual Report and Accounts  
for the year ended 31 March 2025**



**Registered charity number 1134050**

## Reference and administration details

The church's registered address is:

Apartment 16  
92 Park Street  
Bridgend  
CF31 4BB

The church building is:

Salem Chapel  
Salem Terrace  
Llwynypia  
Tonypany  
CF40 2JL

The trustees who have held office since 1 April 2024 are:

John S. Clement

*Elder*

G. Huw Kinsey

*Elder and Church Secretary*

## Structure, governance and management

The church is a constituted body, managed by the members of the church Council consisting of the pastor and church elders, who are the trustees. The pastor and elders are elected by church members at a Members' Meeting and must hold the doctrines contained in the church's statements of belief.

## Objectives and activities

The object and principal activity of the church is the advancement of the Christian religion for the benefit of the public in accordance with the statements of belief contained in the church Constitution. Briefly, these are:

1. our acceptance of the Holy Scriptures, commonly called the Bible, as the infallible Word of God, of divine inspiration; and
2. the Christian doctrines as expressed in the Confession of Faith of the Calvinistic Methodists in 1823 (articles 1 to 44 inclusive).

## Report of church activities during the year

The Rhondda Evangelical Church continued to hold regular Sunday public services which included morning and evening worship and Sunday School lessons for the children and young people of the church. Using an internet video platform, Sunday services are offered to elderly and housebound members of the church. There continues to be a good take-up of this facility from church members and other friends.

An open Bible Study and Prayer Meeting was held each week using an internet video platform. Most church members were able to join these meetings.

An open Christmas Carol Service was held in December 2024. Following the distribution of Christmas cards and invitations the service was well attended.

The church continued to make charitable financial donations to Christian organisations, both in the United Kingdom and worldwide, for the furtherance of the gospel and the relief of the needy. These included Casa Mea UK (for ongoing work in Moldova), The Christian Institute, European Missionary Fellowship (General Fund and Ukraine Christmas Appeal), Haiti Appeal, Ministers' Relief Society, Vision of Hope, and the Trinitarian Bible Society.

The church continued to identify and provide support for needy individuals within the church and further afield.

Service-users and carers from the local-authority managed Learning Curve Day Centre for adults with learning difficulties, the *Salem Stars*, continued to meet at the church on Wednesdays. Meetings are well attended and appreciated by all who attend, and the families of service-users. A Facebook page of the work of the *Salem Stars* has been set up with the purpose of making the work more widely known.

The well-established link with Casa Bucuriei (The House of Joy), a home for disadvantaged women in Moldova, has been re-established.

The ladies of the church continue to meet monthly for bible study and fellowship. Meetings are well attended and appreciated, particularly by those who live alone.

Church attendance continues to be maintained at a good level, with new attendees joining for Sunday services.

The elders (trustees) of the Rhondda Evangelical Church met throughout the year to consider the spiritual and material needs of the congregation, the furtherance of the aims of the church, and the distribution of funds in accordance with the aims and objectives of the church. The needs of elderly and infirm members of the congregation and the maintenance of the building were considered at all meetings.

The church continues to be supported by faithful itinerant ministers of the gospel, in particular Rev Dafydd Morris (Carmarthen) and Rev Richard Holst (Cardiff). Rev David George continued to take an active role in the ministry and pastoral care of the church. Church officers led midweek and Sunday services, as required.

The elders continue to consider the need for a full-time minister to further the aims of the church.

Church services are recorded and made available on the church website: [www.rec.wales](http://www.rec.wales). The website, which gives an insight into all the church's activities and seeks to clearly proclaim the Christian gospel message, is frequently and widely visited.

The elders have had regard to the guidance issued by the Charity Commission on public benefit.

## **Going concern**

Church members and adherents have continued to contribute to the ongoing work. As a result, and given the current level of reserves, the elders are confident that the church will continue to meet its liabilities, as they fall due, for the foreseeable future, and that there are no material uncertainties about the church's ability to continue as a going concern.

## **Financial review**

### **Reserves**

The trustees ensure sufficient funds are held to meet anticipated liabilities for ministers' fees and church running costs for a period of six months. This sum is reviewed annually.

## **Declaration**

**The trustees declare that they have approved the trustees' report above.**

### **Signed on behalf of the charity's trustees:**

G Huw Kinsey

John S Clement

Elder/Church Secretary

Elder

7 January 2026

7 January 2026

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RHONDDA EVANGELICAL CHURCH

I report to the trustees (the elders) on my examination of the accounts of Rhondda Evangelical Church for the year ended 31 March 2025.

### Responsibilities and basis of report

As the charity trustees of the church 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 church's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 which gives me cause to believe that in any material respect:

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

Signed: C Haydn Matthews  
Church member  
  
16 Amos Hill  
Penygraig  
Tonypany CF40 1PW

Date: 6 January 2026

# Rhondda Evangelical Church

## Statement of Financial Activities

for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	TOTAL 2025 £	TOTAL 2024 £
<b>Incoming resources</b>					
<b>Incoming resources from:</b>					
Donations and legacies	3	63,429	2,120	65,549	59,690
Investments	3	1,675	-	1,675	1,458
Other sundry income	3	-	-	-	-
<b>Total incoming resources</b>		<b>65,104</b>	<b>2,120</b>	<b>67,224</b>	<b>61,148</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Charitable activities	4,5	72,728	2,608	75,336	58,143
<b>Total resources expended</b>		<b>72,728</b>	<b>2,608</b>	<b>75,336</b>	<b>58,143</b>
<b>Net movement in funds</b>		<b>(7,624)</b>	<b>(488)</b>	<b>(8,112)</b>	<b>3,005</b>
Total funds brought forward		252,039	1,853	253,892	250,887
<b>Total funds carried forward</b>		<b>244,415</b>	<b>1,365</b>	<b>245,780</b>	<b>253,892</b>

# Rhondda Evangelical Church

## Balance Sheet

as at 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	TOTAL 2025 £	TOTAL 2024 £
<b>Fixed assets</b>					
Tangible assets	6	162,619	-	162,619	164,673
<b>Total fixed assets</b>		<b>162,619</b>	<b>-</b>	<b>162,619</b>	<b>164,673</b>
<b>Current assets</b>					
Cash at bank and in hand		81,796	1,365	83,161	89,219
<b>Total current assets</b>		<b>81,796</b>	<b>1,365</b>	<b>83,161</b>	<b>89,219</b>
<b>Creditors: amounts falling due within one year</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net current assets</b>		<b>81,796</b>	<b>1,365</b>	<b>83,161</b>	<b>89,219</b>
<b>Total assets less current liabilities</b>		<b>244,415</b>	<b>1,365</b>	<b>245,780</b>	<b>253,892</b>
<b>Total net assets</b>		<b>244,415</b>	<b>1,365</b>	<b>245,780</b>	<b>253,892</b>
<b>Church funds</b>					
Unrestricted funds – General		240,375	-	240,375	247,999
Unrestricted funds – Designated: Pastor’s Fund		4,040	-	4,040	4,040
Restricted funds – Learning Curve Group (“Salem Stars”)		-	1,365	1,365	1,853
<b>Total funds</b>		<b>244,415</b>	<b>1,365</b>	<b>245,780</b>	<b>253,892</b>

**Signed by two trustees on behalf of all the trustees:**

G Huw Kinsey  
Elder/Church Secretary

John S Clement  
Elder

Date of approval

7 January 2026

7 January 2026

# Rhondda Evangelical Church

## Notes to the accounts

for the year ended 31 March 2025

### 1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on 16 July 2014 ("the SORP") and with the Charities Act 2011.

### 2 Accounting policies

#### 2.1 Income

These are included in the Statement of Financial Activities ("the SoFA") when the church becomes entitled to the resources, it is more likely than not that the trustees will receive the resources, and the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the SORP.

Grants and donations are only included in the SoFA when the general income recognition criteria (SORP 5.10 to 5.12) are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. Goods donated for on-going use by the church are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the church are included in the SoFA as income from donations when receivable.

Bank interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

#### 2.2 Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the church to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support.

Governance costs include all costs involving public accountability of the church and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

## 2.3 Assets

Tangible fixed assets for use by the church are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or a reasonable value on receipt.

Depreciation on tangible assets is provided at rates calculated to write off the cost or valuation of each asset to its residual value on a straight line basis over its expected useful life as follows:

Furniture and fittings – over 10 years

Equipment – over 3 years

Organ – over 10 years

The trustees are of the opinion that the cost of Salem, the church building, represents a fair current valuation so have not made any depreciation charge for the year.

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
<b>3 Analysis of income</b>				
<b>Donations and legacies</b>				
Donations received	52,183	2,120	54,303	50,243
Gift Aid	11,246	-	11,246	9,447
	<b>63,429</b>	<b>2,120</b>	<b>65,549</b>	<b>59,690</b>
<b>Investments</b>				
Bank interest	<b>1,675</b>	-	<b>1,675</b>	1,458
	-	-	-	-
<b>4 Resources expended</b>				
<b>Charitable activities</b>				
Ministry	34,750	-	34,750	27,625
Church running costs	13,737	-	13,737	7,698
Donations made <sup>1</sup>	23,198	2,261	25,459	21,113
Community outreach & Christian literature	1,043	347	1,390	1,707
	<b>72,728</b>	<b>2,608</b>	<b>75,336</b>	<b>58,143</b>

	Unrestricted £	Restricted £	<b>2025</b> Total £	2024 Total £
<sup>1</sup> The church made the following charitable donations in furtherance of its Christian objectives:				
Casa Mea UK (for ongoing work in Moldova)	1,000	-	1,000	500
The Christian Institute	750	-	750	2,000
European Missionary Fellowship: General Fund	1,000	-	1,000	2,000
European Missionary Fellowship: Ukraine Appeal	310	1,690	2,000	3,000
Haiti Mission	1,000	-	1,000	1,000
Middle East Reformed Fellowship	-	-	-	2,000
Ministers' Relief Society	1,000	-	1,000	1,000
Rhondda Cynon Taf Santa Appeal	-	551	551	-
Trinitarian Bible Society	1,980	20	2,000	2,000
Vision of Hop	500	-	500	-
Support for individuals	15,658	-	15,658	7,613
	<b>23,198</b>	<b>2,261</b>	<b>25,459</b>	21,113

## 5 Support costs

### Allocated to charitable activities

Light, heat & water	2,093	-	2,093	1,607
Insurance	1,146	-	1,146	1,144
Property repairs	6,038	-	6,038	185
Equipment maintenance & consumables	1,149	-	1,149	1,567
IT communications	967	-	967	681
Printing, stationery and sundries	140	-	140	261
Professional fees & subscriptions	150	-	150	199
Depreciation	2,054	-	2,054	2,054
	<b>13,737</b>	-	<b>13,737</b>	7,698

## 6 Tangible fixed assets

	Freehold land & building £	Furniture & fittings £	Equipment £	Organ £	2025 Total £	2024 Total £
Cost at 1 April	160,565	7,610	6,162	2,800	170,975	170,975
Additions	-	-	-	-	-	6,162
<b>Cost at 31 March</b>	<b>160,565</b>	<b>7,610</b>	<b>6,162</b>	<b>2,800</b>	<b>177,137</b>	<b>177,137</b>
Depreciation at 1 April	-	7,610	2,054	2,800	12,464	10,410
Charge for year	-	-	2,054	-	2,054	2,054
<b>Depreciation at 31 March</b>	<b>-</b>	<b>7,610</b>	<b>4,108</b>	<b>2,800</b>	<b>14,518</b>	<b>12,464</b>
<b>Net book value at 31 March</b>	<b>160,565</b>	<b>-</b>	<b>2,054</b>	<b>-</b>	<b>162,619</b>	<b>164,673</b>

**RHONDDA EVANGELICAL CHURCH**

England & Wales - Charity number 1134050

---

# Accounts

---



# RHONDDA EVANGELICAL CHURCH

We preach Christ crucified

**Trustees' Annual Report and Accounts  
for the year ended 31 March 2024**



**Registered charity number 1134050**

## Reference and administration details

The church's registered address is:

Apartment 16  
92 Park Street  
Bridgend  
CF31 4BB

The church building is:

Salem Chapel  
Salem Terrace  
Llwynypia  
Tonypany  
CF40 2JL

The trustees who have held office since 1 April 2023 are:

John S. Clement

*Elder*

G. Huw Kinsey

*Elder and Church Secretary*

## Structure, governance and management

The church is a constituted body, managed by the members of the church Council consisting of the pastor and church elders, who are the trustees. The pastor and elders are elected by church members at a Members' Meeting and must hold the doctrines contained in the church's statements of belief.

## Objectives and activities

The object and principal activity of the church is the advancement of the Christian religion for the benefit of the public in accordance with the statements of belief contained in the church Constitution. Briefly, these are:

1. our acceptance of the Holy Scriptures, commonly called the Bible, as the infallible Word of God, of divine inspiration; and
2. the Christian doctrines as expressed in the Confession of Faith of the Calvinistic Methodists in 1823 (articles 1 to 44 inclusive).

## Report of church activities during the year

The Rhondda Evangelical Church continued to hold regular Sunday public services which included morning and evening worship and Sunday School lessons for the children and young people of the church. Using an internet video platform, Sunday services are offered to elderly and housebound members of the church. There continues to be a good take-up of this facility from church members and other friends.

An open Bible Study and Prayer Meeting was held each week using an internet video platform. Most church members were able to join these meetings.

For the first time since the lifting of Welsh Government Covid-19 restrictions, it was possible to hold an open Christmas Carol Service in December 2023. Following the distribution of Christmas cards and invitations the service was well attended, with young people from the church taking part in Scripture readings.

The church continued to make charitable financial donations to Christian organisations, both in the United Kingdom and worldwide, for the furtherance of the gospel and the relief of the needy. These included Casa Mea UK (for ongoing work in Moldova), The Christian Institute, European Missionary Fellowship (General Fund and Ukraine Christmas Appeal), Haiti Appeal, Middle East Reformed Fellowship, Ministers' Relief Fund, and the Trinitarian Bible Society.

The church continued to identify and provide support for needy individuals within the church and further afield.

Following discussions with the local-authority managed Learning Curve Day Centre, meetings for adults with learning difficulties, suspended during the pandemic, resumed. Meetings are now held on Wednesdays resulting in a rebranding from 'Friday Friends' to the 'Salem Stars'. Meetings are well attended and appreciated by service users and staff.

The well-established link with Casa Bucuriei (The House of Joy), a home for disadvantaged women in Moldova, has been affected by the pandemic and the war in Ukraine. It is hoped to re-establish this link as soon as possible.

The Ladies' Meetings resumed and are well attended.

During the year the church was encouraged by the addition of new members who have become active in different aspects of the life of the church.

The elders (trustees) of the Rhondda Evangelical Church met throughout the year to consider the spiritual and material needs of the congregation, the furtherance of the aims of the church and the distribution of funds in accordance with the aims and objectives of the church. The needs of elderly and infirm members of the congregation and the maintenance of the building were considered at all meetings.

The church continues to be supported by faithful itinerant ministers of the gospel, in particular Rev Dafydd Morris (Carmarthen) and Rev Richard Holst (Cardiff). During the year, the Rev David George retired from his ministry at Mount Pleasant Baptist Church, Maesycwmmmer, and began a closer role in the ministry and pastoral care of the Rhondda Evangelical Church.

The elders continue to consider the need for a full-time minister to further the aims of the church.

Church services are recorded and made available on the church website: [www.rec.wales](http://www.rec.wales). The website, which gives an insight into all the church's activities and seeks to clearly proclaim the Christian gospel message, is frequently and widely visited.

The elders have had regard to the guidance issued by the Charity Commission on public benefit.

## **Going concern**

Church members and adherents have continued to contribute to the ongoing work. As a result, and given the current level of reserves, the elders are confident that the church will continue to meet its liabilities, as they fall due, for the foreseeable future, and that there are no material uncertainties about the church's ability to continue as a going concern.

## **Financial review**

### **Reserves**

The trustees ensure sufficient funds are held to meet anticipated liabilities for ministers' fees and church running costs for a period of six months. This sum is reviewed annually.

## **Declaration**

**The trustees declare that they have approved the trustees' report above.**

### **Signed on behalf of the charity's trustees:**

G Huw Kinsey

John S Clement

Elder/Church Secretary

Elder

8 January 2025

8 January 2025

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RHONDDA EVANGELICAL CHURCH

I report to the trustees (the elders) on my examination of the accounts of Rhondda Evangelical Church for the year ended 31 March 2024.

### Responsibilities and basis of report

As the charity trustees of the church 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 church's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 which gives me cause to believe that in any material respect:

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

Signed: C Haydn Matthews  
Church member  
  
16 Amos Hill  
Penygraig  
Tonypany CF40 1PW

Date: 8 January 2025

# Rhondda Evangelical Church

## Statement of Financial Activities

for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	TOTAL 2024 £	TOTAL 2023 £
<b>Incoming resources</b>					
<b>Incoming resources from:</b>					
Donations and legacies	3	56,979	2,711	59,690	52,705
Investments	3	1,458	-	1,458	202
Other sundry income	3	-	-	-	-
<b>Total incoming resources</b>		<b>58,437</b>	<b>2,711</b>	<b>61,148</b>	<b>52,907</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Charitable activities	4,5	54,686	3,457	58,143	46,203
<b>Total resources expended</b>		<b>54,686</b>	<b>3,457</b>	<b>58,143</b>	<b>46,203</b>
<b>Net movement in funds</b>		<b>3,751</b>	<b>(746)</b>	<b>3,005</b>	<b>6,704</b>
Total funds brought forward		248,288	2,599	250,887	244,183
<b>Total funds carried forward</b>		<b>252,039</b>	<b>1,853</b>	<b>253,892</b>	<b>250,887</b>

# Rhondda Evangelical Church

## Balance Sheet

as at 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	TOTAL 2024 £	TOTAL 2023 £
<b>Fixed assets</b>					
Tangible assets	6	164,673	-	164,673	160,565
<b>Total fixed assets</b>		<b>164,673</b>	<b>-</b>	<b>164,673</b>	<b>160,565</b>
<b>Current assets</b>					
Cash at bank and in hand		87,366	1,853	89,219	90,322
<b>Total current assets</b>		<b>87,366</b>	<b>1,853</b>	<b>89,219</b>	<b>90,322</b>
<b>Creditors: amounts falling due within one year</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net current assets</b>		<b>87,366</b>	<b>1,853</b>	<b>89,219</b>	<b>90,322</b>
<b>Total assets less current liabilities</b>		<b>252,039</b>	<b>1,853</b>	<b>253,892</b>	<b>250,887</b>
<b>Total net assets</b>		<b>252,039</b>	<b>1,853</b>	<b>253,892</b>	<b>250,887</b>
<b>Church funds</b>					
Unrestricted funds – General		247,999	-	247,999	244,248
Unrestricted funds – Designated: Pastor’s Fund		4,040	-	4,040	4,040
Restricted funds – Learning Curve Group (“Friday Friends”)		-	1,853	1,853	2,599
<b>Total funds</b>		<b>252,039</b>	<b>1,853</b>	<b>253,892</b>	<b>250,887</b>

Signed by two trustees on behalf of all the trustees:

G Huw Kinsey  
Elder/Church Secretary

John S Clement  
Elder

Date of approval

8 January 2025

8 January 2025

# Rhondda Evangelical Church

## Notes to the accounts

### for the year ended 31 March 2024

#### 1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on 16 July 2014 ("the SORP") and with the Charities Act 2011.

#### 2 Accounting policies

##### 2.1 Income

These are included in the Statement of Financial Activities ("the SoFA") when the church becomes entitled to the resources, it is more likely than not that the trustees will receive the resources, and the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the SORP.

Grants and donations are only included in the SoFA when the general income recognition criteria (SORP 5.10 to 5.12) are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. Goods donated for on-going use by the church are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the church are included in the SoFA as income from donations when receivable.

Bank interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

##### 2.2 Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the church to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support.

Governance costs include all costs involving public accountability of the church and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

## 2.3 Assets

Tangible fixed assets for use by the church are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or a reasonable value on receipt.

Depreciation on tangible assets is provided at rates calculated to write off the cost or valuation of each asset to its residual value on a straight line basis over its expected useful life as follows:

Furniture and fittings – over 10 years

Equipment – over 3 years

Organ – over 10 years

The trustees are of the opinion that the cost of Salem, the church building, represents a fair current valuation so have not made any depreciation charge for the year.

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
<b>3 Analysis of income</b>				
<b>Donations and legacies</b>				
Donations received	47,532	2,711	50,243	43,467
Gift Aid	9,447	-	9,447	9,238
	<b>56,979</b>	<b>2,711</b>	<b>59,690</b>	<b>52,705</b>
<b>Investments</b>				
Bank interest	<b>1,458</b>	-	<b>1,458</b>	202
<b>Other sundry income</b>	-	-	-	-
<b>4 Resources expended</b>				
<b>Charitable activities</b>				
Ministry	27,625	-	27,625	23,650
Church running costs	7,698	-	7,698	4,953
Donations made <sup>1</sup>	18,558	2,555	21,113	17,600
Community outreach & Christian literature	805	902	1,707	-
	<b>54,686</b>	<b>3,457</b>	<b>58,143</b>	<b>46,203</b>

	Unrestricted £	Restricted £	<b>2024</b> Total £	2023 Total £
<sup>1</sup> The church made the following charitable donations in furtherance of its Christian objectives:				
Casa Mea UK (for ongoing work in Moldova)	500	-	500	-
The Christian Institute	2,000	-	2,000	2,000
European Missionary Fellowship: General Fund	2,000	-	2,000	-
European Missionary Fellowship: Ukraine Appeal	465	2,535	3,000	7,200
Haiti Appeal	1,000	-	1,000	-
Middle East Reformed Fellowship	2,000	-	2,000	2,000
Ministers' Relief Fund	1,000	-	1,000	-
Trinitarian Bible Society	1,980	20	2,000	2,000
Support for individuals	7,613	-	7,613	4,400
	<b>18,558</b>	<b>2,555</b>	<b>21,113</b>	<b>17,600</b>

## 5 Support costs

### Allocated to charitable activities

Light, heat & water	1,607	-	1,607	1,367
Insurance	1,144	-	1,144	1,079
Property repairs	185	-	185	460
Equipment maintenance & consumables	1,567	-	1,567	911
IT communications	681	-	681	-
Printing, stationery and sundries	261	-	261	387
Professional fees & subscriptions	199	-	199	749
Depreciation	2,054	-	2,054	-
	<b>7,698</b>	<b>-</b>	<b>7,698</b>	<b>4,953</b>

## 6 Tangible fixed assets

	Freehold land & building £	Furniture & fittings £	Equipment £	Organ £	2024 Total £	2023 Total £
Cost at 1 April	160,565	7,610	-	2,800	170,975	170,975
Additions	-	-	6,162	-	6,162	-
<b>Cost at 31 March</b>	<b>160,565</b>	<b>7,610</b>	<b>6,162</b>	<b>2,800</b>	<b>177,137</b>	<b>170,975</b>
Depreciation at 1 April	-	7,610	-	2,800	10,410	10,410
Charge for year	-	-	2,054	-	2,054	-
<b>Depreciation at 31 March</b>	<b>-</b>	<b>7,610</b>	<b>2,054</b>	<b>2,800</b>	<b>12,464</b>	<b>10,410</b>
<b>Net book value at 31 March</b>	<b>160,565</b>	<b>-</b>	<b>4,108</b>	<b>-</b>	<b>164,673</b>	<b>160,565</b>

**RHONDDA EVANGELICAL CHURCH**

England & Wales - Charity number 1134050

---

# Accounts

---



# RHONDDA EVANGELICAL CHURCH

We preach Christ crucified

**Trustees' Annual Report and Accounts  
for the year ended 31 March 2023**



**Registered charity number 1134050**

## Reference and administration details

The church's registered address is:

Apartment 16  
92 Park Street  
Bridgend  
CF31 4BB

The church building is:

Salem Chapel  
Salem Terrace  
Llwynypia  
Tonypany  
CF40 2JL

The trustees who have held office since 1 April 2022 are:

John S. Clement		<i>Elder</i>
G. Huw Kinsey		<i>Elder and Church Secretary</i>
C. Haydn Matthews	to 31 March 2023	<i>Elder and Financial Secretary</i>

## Structure, governance and management

The church is a constituted body, managed by the members of the church Council consisting of the pastor and church elders, who are the trustees. The pastor and elders are elected by church members at a Members' Meeting and must hold the doctrines contained in the church's statements of belief.

## Objectives and activities

The object and principal activity of the church is the advancement of the Christian religion for the benefit of the public in accordance with the statements of belief contained in the church Constitution. Briefly, these are:

1. our acceptance of the Holy Scriptures, commonly called the Bible, as the infallible Word of God, of divine inspiration; and
2. the Christian doctrines as expressed in the Confession of Faith of the Calvinistic Methodists in 1823 (articles 1 to 44 inclusive).

## Report of church activities during the year

Following the lifting of Welsh Government Covid-19 restrictions, Sunday services at the Rhondda Evangelical returned to pre-Covid arrangements, including the resumption of Sunday School lessons for the children and young people of the church. Sunday services, using an internet video platform, continued to be offered to elderly and infirm members of the church.

A weekly open Bible Study and Prayer Meeting was held each week using an internet video platform. Most church members were able to join these meetings. Preliminary discussions took place regarding the resumption of holding these meetings on church premises. It was not possible to hold the customary open Christmas Carol Service, but it is hoped to hold this service in 2023.

The church made charitable financial donations to Christian organisations, both in the United Kingdom and worldwide, for the furtherance of the gospel and the relief of the needy. These included the Trinitarian Bible Society, the Christian Institute, the European Missionary Fellowship (Ukraine Appeal), and the Middle East Reformed Fellowship. The church also continued to identify and provide support for needy individuals within the church and further afield.

Meetings of the Friday Friends, a group of service-users from the nearby local authority-managed Day Centre for adults with learning difficulties, have been suspended since the pandemic. Discussions with Day Centre staff were positive, and it is hoped to resume meetings when service-users return to the Centre.

The well-established link with Casa Bucuriei (The House of Joy), a home for disadvantaged women in Moldova, has also been affected by the pandemic, as well as the situation in Ukraine. Indications were that this link would be re-established as soon as the work with the Friday Friends group resumed.

We hope to resume the Ladies' Meetings, also suspended, as soon as possible.

During the year the church was encouraged by the presence of new attendees at church services.

The elders (trustees) of the Rhondda Evangelical Church met throughout the year to consider the spiritual and material needs of the congregation, the furtherance of the aims of the church and the distribution of funds in accordance with the aims and objectives of the church. The needs of elderly and infirm members of the congregation and the maintenance of the building were considered at all meetings.

The church continues to be supported by faithful itinerant ministers of the gospel, in particular Rev Dafydd Morris (Carmarthen) and Rev Richard Holst (Cardiff). Preliminary talks have taken place with Rev David George, retiring minister of Mount Pleasant Baptist Church, Maesycwmmmer, as to his closer involvement with the ministry and pastoral care of the church following his retirement in October 2023.

The elders continue to consider the need for a full-time minister to further the aims of the church.

In 2022 the Rhondda Evangelical Church celebrated its tenth anniversary at Salem Chapel, Llwynypia. A Thanksgiving Preaching Service was held in June 2022. The preacher was Rev Dafydd Morris, who had preached at the opening service in 2012. This was a happy, well-attended service followed by refreshments and fellowship.

At the end of the year, in March 2023, Mr Haydn Matthews retired from his offices as trustee of the church and church treasurer. Recognition of his faithful service was made following a Sunday Service.

The members of the church recognised the need for additional church officers to be appointed. This was carried out in accordance with the Church Constitution. Mr Alyn Coleman and Mr Steven Long were elected to serve as deacons.

Church services are recorded and made available on the church website: [www.rec.wales](http://www.rec.wales). The website, which gives an insight into all the church's activities and seeks to clearly proclaim the Christian gospel message, is frequently and widely visited.

The elders have had regard to the guidance issued by the Charity Commission on public benefit.

### **Going concern**

Church members and adherents have continued to contribute to the ongoing work. As a result, and given the current level of reserves, the elders are confident that the church will continue to meet its liabilities, as they fall due, for the foreseeable future, and that there are no material uncertainties about the church's ability to continue as a going concern.

## **Financial review**

### **Reserves**

The trustees ensure sufficient funds are held to meet anticipated liabilities for ministers' fees and church running costs for a period of six months. This sum is reviewed annually.

## **Declaration**

**The trustees declare that they have approved the trustees' report above.**

### **Signed on behalf of the charity's trustees:**

G Huw Kinsey

John S Clement

Elder/Church Secretary

Elder

17 January 2024

17 January 2024

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RHONDDA EVANGELICAL CHURCH

I report to the trustees (the elders) on my examination of the accounts of Rhondda Evangelical Church for the year ended 31 March 2023.

### Responsibilities and basis of report

As the charity trustees of the church 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 church's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 which gives me cause to believe that in any material respect:

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

Signed: Alyn Coleman  
Fellow of the Institute of Financial Accountants  
95 Lynton Court  
Chandlery Way  
Cardiff CF10 5NG

Date: 18 January 2024

# Rhondda Evangelical Church

## Statement of Financial Activities

for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	TOTAL 2023 £	TOTAL 2022 £
<b>Incoming resources</b>					
<b>Incoming resources from:</b>					
Donations and legacies	3	50,461	2,244	52,705	51,600
Investments	3	202	-	202	6
Other sundry income	3	-	-	-	4,420
<b>Total incoming resources</b>		<b>50,663</b>	<b>2,244</b>	<b>52,907</b>	<b>56,026</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Charitable activities	4,5	44,103	2,100	46,203	58,710
<b>Total resources expended</b>		<b>44,103</b>	<b>2,100</b>	<b>46,203</b>	<b>58,710</b>
<b>Net movement in funds</b>		<b>6,560</b>	<b>144</b>	<b>6,704</b>	<b>(2,684)</b>
Total funds brought forward		241,728	2,455	244,183	246,867
<b>Total funds carried forward</b>		<b>248,288</b>	<b>2,599</b>	<b>250,887</b>	<b>244,183</b>

# Rhondda Evangelical Church

## Balance Sheet

as at 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	TOTAL 2023 £	TOTAL 2022 £
<b>Fixed assets</b>					
Tangible assets	6	160,565	-	160,565	160,565
<b>Total fixed assets</b>		<b>160,565</b>	<b>-</b>	<b>160,565</b>	<b>160,565</b>
<b>Current assets</b>					
Cash at bank and in hand		87,723	2,599	90,322	83,618
<b>Total current assets</b>		<b>87,723</b>	<b>2,599</b>	<b>90,322</b>	<b>83,618</b>
<b>Creditors: amounts falling due within one year</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net current assets</b>		<b>87,723</b>	<b>2,599</b>	<b>90,322</b>	<b>83,618</b>
<b>Total assets less current liabilities</b>		<b>248,288</b>	<b>2,599</b>	<b>250,887</b>	<b>244,183</b>
<b>Total net assets</b>		<b>248,288</b>	<b>2,599</b>	<b>250,887</b>	<b>244,183</b>
<b>Church funds</b>					
Unrestricted funds – General		244,248	-	244,248	237,688
Unrestricted funds – Designated: Pastor’s Fund		4,040	-	4,040	4,040
Restricted funds – Learning Curve Group (“Friday Friends”)		-	2,599	2,599	2,455
<b>Total funds</b>		<b>248,288</b>	<b>2,599</b>	<b>250,887</b>	<b>244,183</b>

**Signed by two trustees on behalf of all the trustees:**

G Huw Kinsey  
Elder/Church Secretary

John S Clement  
Elder

Date of approval

17 January 2024

17 January 2024

# Rhondda Evangelical Church

## Notes to the accounts

for the year ended 31 March 2023

### 1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on 16 July 2014 ("the SORP") and with the Charities Act 2011.

### 2 Accounting policies

#### 2.1 Income

These are included in the Statement of Financial Activities ("the SoFA") when the church becomes entitled to the resources, it is more likely than not that the trustees will receive the resources, and the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the SORP.

Grants and donations are only included in the SoFA when the general income recognition criteria (SORP 5.10 to 5.12) are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. Goods donated for on-going use by the church are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the church are included in the SoFA as income from donations when receivable.

Bank interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

#### 2.2 Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the church to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support.

Governance costs include all costs involving public accountability of the church and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

## 2.3 Assets

Tangible fixed assets for use by the church are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or a reasonable value on receipt.

Depreciation on tangible assets is provided at rates calculated to write off the cost or valuation of each asset to its residual value on a straight line basis over its expected useful life as follows:

Furniture and fittings – over 10 years

Organ – over 10 years

The trustees are of the opinion that the cost of Salem, the church building, represents a fair current valuation so have not made any depreciation charge for the year.

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
<b>3 Analysis of income</b>				
<b>Donations and legacies</b>				
Donations received	41,223	2,244	43,467	43,277
Gift Aid	9,238	-	9,238	8,323
	<b>50,461</b>	<b>2,244</b>	<b>52,705</b>	51,600
<b>Investments</b>				
Bank interest	<b>202</b>	-	<b>202</b>	6
	-	-	-	4,420
<b>4 Resources expended</b>				
<b>Charitable activities</b>				
Ministry	23,650	-	23,650	24,800
Church running costs	4,953	-	4,953	10,885
Donations made <sup>1</sup>	15,500	2,100	17,600	22,900
Christian literature	-	-	-	125
	<b>44,103</b>	<b>2,100</b>	<b>46,203</b>	58,710

	Unrestricted £	Restricted £	<b>2023</b> Total £	2022 Total £
<sup>1</sup> The church made the following charitable donations in furtherance of its Christian objectives:				
The Christian Institute	2,000	-	2,000	2,000
European Missionary Fellowship: Ukraine Appeal	5,100	2,100	7,200	-
Middle East Reformed Fellowship	2,000	-	2,000	-
Trinitarian Bible Society	2,000	-	2,000	500
Support for individuals	4,400	-	4,400	3,900
Barnabas Fund	-	-	-	2,000
Casa Mea UK (for ongoing work in Moldova)	-	-	-	1,000
European Missionary Fellowship: General Fund	-	-	-	6,000
Haiti Appeal	-	-	-	1,000
Ministers' Relief Fund	-	-	-	2,000
Mount Elim Church, Pontardawe	-	-	-	2,000
Evangelical congregations in Peschici, Italy	-	-	-	2,500
	<b>15,500</b>	<b>2,100</b>	<b>17,600</b>	22,900

## 5 Support costs

### Allocated to charitable activities

Light, heat and water	1,367	-	1,367	1,256
Insurance	1,079	-	1,079	1,014
Property repairs	460	-	460	4,600
Equipment maintenance and consumables	911	-	911	2,404
Printing, stationery and sundries	387	-	387	429
Professional fees & subscriptions	749	-	749	141
Depreciation	-	-	-	1,041
	<b>4,953</b>	<b>-</b>	<b>4,953</b>	10,885

## 6 Tangible fixed assets

	Freehold land & building £	Furniture & fittings £	Organ £	2023 Total £	2022 Total £
Cost at 1 April	160,565	7,610	2,800	170,975	170,975
Additions	-	-	-	-	-
<b>Cost at 31 March</b>	<b>160,565</b>	<b>7,610</b>	<b>2,800</b>	<b>170,975</b>	<b>170,975</b>
Depreciation at 1 April	-	7,610	2,800	10,410	9,369
Charge for year	-	-	-	-	1,041
<b>Depreciation at 31 March</b>	<b>-</b>	<b>7,610</b>	<b>2,800</b>	<b>10,410</b>	<b>10,410</b>
<b>Net book value at 31 March</b>	<b>160,565</b>	<b>-</b>	<b>-</b>	<b>160,565</b>	<b>160,565</b>

**RHONDDA EVANGELICAL CHURCH**

England & Wales - Charity number 1134050

---

# Accounts

---

A close-up photograph of several bright yellow daffodils in bloom, with green stems and leaves visible. The background is dark and out of focus.

# RHONDDA EVANGELICAL CHURCH

We preach Christ crucified

## Trustees' Annual Report and Accounts for the year ended 31 March 2022

Registered charity number 1134050

## Reference and administration details

**The church's registered address is:**

**Apartment 16  
92 Park Street  
Bridgend  
CF31 4BB**

**The church building is:**

**Salem Chapel  
Salem Terrace  
Llwynypia  
Tonypany  
CF40 2JL**

**The trustees who have held office since 1 April 2021 are:**

John S. Clement	<i>Elder</i>
G. Huw Kinsey	<i>Elder and Church Secretary</i>
C. Haydn Matthews	<i>Elder and Financial Secretary</i>

## Structure, governance and management

The church is a constituted body, managed by the members of the church Council consisting of the pastor and church elders, who are the trustees. The pastor and elders are elected by church members at a Members' Meeting and must hold the doctrines contained in the church's statements of belief.

## Objectives and activities

The object and principal activity of the church is the advancement of the Christian religion for the benefit of the public in accordance with the statements of belief contained in the church Constitution. Briefly, these are:

1. our acceptance of the Holy Scriptures, commonly called the Bible, as the infallible Word of God, of divine inspiration; and
2. the Christian doctrines as expressed in the Confession of Faith of the Calvinistic Methodists in 1823 (articles 1 to 44 inclusive).

### **The history of the church**

The congregation worshipping at Trinity Presbyterian Church, Tonypany had intended for some time to found and move to a new, independent church in the Rhondda Fawr. To this end a search for suitable church premises had been ongoing for a number of years, together with associated fundraising, until in 2009 we were approached by the trustees of Salem Congregational Church, Salem Terrace, Llwynypia, Rhondda. Regular services at Salem Chapel had ceased but the trustees were anxious to secure the ongoing use of the building as a place of worship so offered to gift the building to us on that condition.

We formally constituted Rhondda Evangelical Church in October 2009 and registered it as a charity (number 1134050) in February 2010. The Salem trustees subsequently transferred the freehold title in the chapel to Rhondda Evangelical Church in February 2011.

Our priority, before we could open Rhondda Evangelical Church to the public and commence worship services at Salem Chapel, was to address the problem of access to the building for those who are wheelchair users or who have restricted mobility. We engaged a contractor to carry out structural changes, install a lift and refurbish the chapel. The work continued throughout 2011/12 with a view to beginning services in March 2012. We missed this target by a few weeks but the congregation moved to Salem Chapel in May 2012 and there was an official opening and thanksgiving service on 12 May 2012.

## Report of church activities during the year

The Rhondda Evangelical Church continued to hold public worship services twice each Sunday in accordance with Welsh Government restrictions. As restrictions were eased worship services, including hymn singing, returned to pre-pandemic arrangements. On other occasions services were held using an internet video platform. Sunday School teachers prepared weekly video presentations for the children of church members until Welsh Government restrictions permitted the safe resumption of classes.

The Ladies' Meeting was suspended during the year. An open Bible Study and Prayer Meeting was held each week using an internet video platform. Most church members were able to join these meetings. Recordings of services were made available to those unable to join. It was not possible to hold the customary open Christmas Carol Service, but Good Friday and Easter services were held at the church.

The church made charitable financial donations to Christian organisations, both in the United Kingdom and worldwide, for the furtherance of the gospel and the relief of the needy. These included the Barnabas Fund, Ministers' Relief Fund, Trinitarian Bible Society, Christian Institute, European Missionary Fellowship, Haiti Appeal and Casa Mea UK. The church also continued to identify and provide support for needy individuals within the church and further afield.

Meetings of the Friday Friends, a group of service-users from the nearby local authority-managed Day Centre for adults with learning difficulties, were suspended. Following discussions with the Day Centre, it is hoped to resume meetings when service-users return to the Centre. Efforts were made to maintain contact with members of the group through Day Centre staff. The well-established link with Casa Bucuriei (The House of Joy), a home for disadvantaged women in Moldova, was suspended at the end of the financial year because of the pandemic and the situation in Ukraine. Efforts are being made to re-establish this link.

The elders (trustees) of the Rhondda Evangelical Church met throughout the year to consider the spiritual and material needs of the congregation, the furtherance of the aims of the church and the distribution of funds in accordance with the aims and objectives of the church. The needs of elderly and infirm members of the congregation and the maintenance of the building were considered at all meetings.

The church continues to be supported by faithful itinerant ministers of the gospel, in particular Rev Dafydd Morris of Carmarthen. During the year, Rev David George, retiring minister of Mount Pleasant Baptist Church, Maesycwmmmer, expressed a desire to worship at the church and assist in the ministry and pastoral care. The elders continue to consider the need for a full-time minister to further the aims of the church.

Church services are recorded and made available on the church website: [www.rec.wales](http://www.rec.wales). The website, which gives an insight into all the church's activities and seeks to clearly proclaim the Christian gospel message, is frequently and widely visited.

The elders have had regard to the guidance issued by the Charity Commission on public benefit.

### **Coronavirus (Covid-19) impact**

The elders have taken all reasonable measures, in accordance with statutory regulations and guidance, for managing the safe opening of the Rhondda Evangelical Church for worship services during the coronavirus (Covid-19) pandemic. Prior to reopening, a thorough risk assessment was carried out and all requisite action undertaken. On occasions when the premises could not be used in periods of national lockdown, and on other occasions in the interests of safety, services have been held via an internet video platform. All main services have continued regularly.

### **Going concern**

As a result of the disruption caused by Covid-19 the elders monitor the church's income closely. Even though meetings at the church were irregular during the pandemic, the church members and adherents have continued to contribute to the ongoing work. As a result, and given the current level of reserves, the elders are confident that the church will continue to meet its liabilities as they fall due for the foreseeable future and that there are no material uncertainties about the church's ability to continue as a going concern.

## **Financial review**

### **Reserves**

The trustees ensure sufficient funds are held to meet anticipated liabilities for pulpit supplies and church running costs for a period of six months. This sum is reviewed annually.

## **Declaration**

**The trustees declare that they have approved the trustees' report above.**

### **Signed on behalf of the charity's trustees:**

G Huw Kinsey

Elder/Church Secretary

C Haydn Matthews

Elder/Financial Secretary

11 January 2023

11 January 2023

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RHONDDA EVANGELICAL CHURCH

I report to the trustees (the elders) on my examination of the accounts of Rhondda Evangelical Church for the year ended 31 March 2022.

#### Responsibilities and basis of report

As the charity trustees of the church 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 church's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 which gives me cause to believe that in any material respect:

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



Signed: Alyn Coleman  
Fellow of the Institute of Financial Accountants  
95 Lynton Court  
Chandlery Way  
Cardiff CF10 5NG

Date: 13 January 2023

# Rhondda Evangelical Church

## Statement of Financial Activities

for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	TOTAL 2022 £	TOTAL 2021 £
<b>Incoming resources</b>					
<b>Incoming resources from:</b>					
Donations and legacies	3	51,600	-	51,600	46,807
Investments	3	6	-	6	19
Other sundry income	3	4,420	-	4,420	-
<b>Total incoming resources</b>		<b>56,026</b>	<b>-</b>	<b>56,026</b>	<b>46,826</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Charitable activities	4,5	58,710	-	58,710	46,599
<b>Total resources expended</b>		<b>58,710</b>	<b>-</b>	<b>58,710</b>	<b>46,599</b>
<b>Net movement in funds</b>		<b>(2,684)</b>	<b>-</b>	<b>(2,684)</b>	<b>227</b>
Total funds brought forward		246,867	-	246,867	246,640
<b>Total funds carried forward</b>		<b>244,183</b>	<b>-</b>	<b>244,183</b>	<b>246,867</b>

# Rhondda Evangelical Church

## Balance Sheet

as at 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	TOTAL 2022 £	TOTAL 2021 £
<b>Fixed assets</b>					
Tangible assets	6	160,565	-	160,565	161,606
<b>Total fixed assets</b>		<b>160,565</b>	<b>-</b>	<b>160,565</b>	<b>161,606</b>
<b>Current assets</b>					
Cash at bank and in hand		83,618	-	83,618	85,261
<b>Total current assets</b>		<b>83,618</b>	<b>-</b>	<b>83,618</b>	<b>85,261</b>
<b>Creditors: amounts falling due within one year</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net current assets</b>		<b>83,618</b>	<b>-</b>	<b>83,618</b>	<b>85,261</b>
<b>Total assets less current liabilities</b>		<b>244,183</b>	<b>-</b>	<b>244,183</b>	<b>246,867</b>
<b>Total net assets</b>		<b>244,183</b>	<b>-</b>	<b>244,183</b>	<b>246,867</b>
<b>Church funds</b>					
Unrestricted funds – General		237,733	-	237,733	240,417
Unrestricted funds – Designated: Pastor’s Fund		4,040	-	4,040	4,040
Unrestricted funds – Designated: Friday Friends		2,410	-	2,410	2,410
Restricted funds		-	-	-	-
<b>Total funds</b>		<b>244,183</b>	<b>-</b>	<b>244,183</b>	<b>246,867</b>

**Signed by two trustees on behalf of all the trustees:**

G Huw Kinsey  
Elder/Church Secretary

C Haydn Matthews  
Elder/Financial Secretary

Date of approval

11 January 2023

11 January 2023

# Rhondda Evangelical Church

## Notes to the accounts

### for the year ended 31 March 2022

#### 1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on 16 July 2014 ("the SORP") and with the Charities Act 2011.

#### 2 Accounting policies

##### 2.1 Income

These are included in the Statement of Financial Activities ("the SoFA") when the church becomes entitled to the resources, it is more likely than not that the trustees will receive the resources, and the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the SORP.

Grants and donations are only included in the SoFA when the general income recognition criteria (SORP 5.10 to 5.12) are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. Goods donated for on-going use by the church are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the church are included in the SoFA as income from donations when receivable.

Bank interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

##### 2.2 Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the church to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support.

Governance costs include all costs involving public accountability of the church and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

## 2.3 Assets

Tangible fixed assets for use by the church are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or a reasonable value on receipt.

Depreciation on tangible assets is provided at rates calculated to write off the cost or valuation of each asset to its residual value on a straight line basis over its expected useful life as follows:

Furniture and fittings – over 10 years

Organ – over 10 years

The trustees are of the opinion that the cost of Salem, the church building, represents a fair current valuation so have not made any depreciation charge for the year.

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
<b>3 Analysis of income</b>				
<b>Donations and legacies</b>				
Donations received	43,277	-	43,277	37,791
Gift Aid	8,323	-	8,323	9,016
	<b>51,600</b>	<b>-</b>	<b>51,600</b>	<b>46,807</b>
<b>Investments</b>				
Bank interest	6	-	6	19
	<b>4,420</b>	<b>-</b>	<b>4,420</b>	<b>-</b>
<b>4 Resources expended</b>				
<b>Charitable activities</b>				
Ministry	24,800	-	24,800	18,680
Church running costs	10,885	-	10,885	4,629
Donations made <sup>1</sup>	22,900	-	22,900	22,870
Christian literature	125	-	125	420
	<b>58,710</b>	<b>-</b>	<b>58,710</b>	<b>46,599</b>

	Unrestricted £	Restricted £	<b>2022</b> Total £	2021 Total £
<sup>1</sup> The church made the following charitable donations in furtherance of its Christian objectives:				
Barnabas Fund	2,000	-	2,000	-
Casa Mea UK (for ongoing work in Moldova)	1,000	-	1,000	500
The Christian Institute	2,000	-	2,000	2,000
European Missionary Fellowship	6,000	-	6,000	2,000
Haiti Appeal	1,000	-	1,000	1,000
Middle East Reformed Fellowship	-	-	-	3,120
Ministers' Relief Fund	2,000	-	2,000	2,000
Mount Elim Church, Pontardawe	2,000	-	2,000	-
Evangelical congregations in Peschici, Italy	2,500	-	2,500	2,400
Trinitarian Bible Society	500	-	500	250
Support for individuals	3,900	-	3,900	9,600
	<b>22,900</b>	-	<b>22,900</b>	22,870

## 5 Support costs

### Allocated to charitable activities

Light, heat and water	1,256	-	1,256	926
Insurance	1,014	-	1,014	813
Property repairs	4,600	-	4,600	180
Equipment maintenance and consumables	2,404	-	2,404	1,416
Printing, stationery and sundries	429	-	429	124
Professional fees & subscriptions	141	-	141	129
Depreciation	1,041	-	1,041	1,041
	<b>10,885</b>	-	<b>10,885</b>	4,629

## 6 Tangible fixed assets

	Freehold land & building £	Furniture & fittings £	Organ £	2022 Total £	2021 Total £
Cost at 1 April	160,565	7,610	2,800	170,975	170,975
Additions	-	-	-	-	-
<b>Cost at 31 March</b>	<b>160,565</b>	<b>7,610</b>	<b>2,800</b>	<b>170,975</b>	<b>170,975</b>
Depreciation at 1 April	-	6,849	2,520	9,369	8,328
Charge for year	-	761	280	1,041	1,041
<b>Depreciation at 31 March</b>	<b>-</b>	<b>7,610</b>	<b>2,800</b>	<b>10,410</b>	<b>9,369</b>
<b>Net book value at 31 March</b>	<b>160,565</b>	<b>-</b>	<b>-</b>	<b>160,565</b>	<b>161,606</b>

**RHONDDA EVANGELICAL CHURCH**

England & Wales - Charity number 1134050

---

# Accounts

---

A close-up photograph of several bright yellow daffodils in bloom, with green stems and leaves visible in the background. The flowers are the central focus of the top section of the page.

# RHONDDA EVANGELICAL CHURCH

We preach Christ crucified

## Trustees' Annual Report and Accounts for the year ended 31 March 2021

Registered charity number 1134050

## Reference and administration details

**The church's registered address is:**

**Apartment 16  
92 Park Street  
Bridgend  
CF31 4BB**

**The church building is:**

**Salem Chapel  
Salem Terrace  
Llwynypia  
Tonypany  
CF40 2JL**

**The trustees who have held office since 1 April 2020 are:**

John S. Clement	<i>Elder</i>
G. Huw Kinsey	<i>Elder and Church Secretary</i>
C. Haydn Matthews	<i>Elder and Financial Secretary</i>

## Structure, governance and management

The church is a constituted body, managed by the members of the church Council consisting of the pastor and church elders, who are the trustees. The pastor and elders are elected by church members at a Members' Meeting and must hold the doctrines contained in the church's statements of belief.

## Objectives and activities

The object and principal activity of the church is the advancement of the Christian religion for the benefit of the public in accordance with the statements of belief contained in the church Constitution. Briefly, these are:

1. our acceptance of the Holy Scriptures, commonly called the Bible, as the infallible Word of God, of divine inspiration; and
2. the Christian doctrines as expressed in the Confession of Faith of the Calvinistic Methodists in 1823 (articles 1 to 44 inclusive).

### **The history of the church**

The congregation worshipping at Trinity Presbyterian Church, Tonypany had intended for some time to found and move to a new, independent church in the Rhondda Fawr. To this end a search for suitable church premises had been ongoing for a number of years, together with associated fundraising, until in 2009 we were approached by the trustees of Salem Congregational Church, Salem Terrace, Llwynypia, Rhondda. Regular services at Salem Chapel had ceased but the trustees were anxious to secure the ongoing use of the building as a place of worship so offered to gift the building to us on that condition.

We formally constituted Rhondda Evangelical Church in October 2009 and registered it as a charity (number 1134050) in February 2010. The Salem trustees subsequently transferred the freehold title in the chapel to Rhondda Evangelical Church in February 2011.

Our priority, before we could open Rhondda Evangelical Church to the public and commence worship services at Salem Chapel, was to address the problem of access to the building for those who are wheelchair users or who have restricted mobility. We engaged a contractor to carry out structural changes, install a lift and refurbish the chapel. The work continued throughout 2011/12 with a view to beginning services in March 2012. We missed this target by a few weeks but the congregation moved to Salem Chapel in May 2012 and there was an official opening and thanksgiving service on 12 May 2012.

## Report of church activities during the year

The Rhondda Evangelical Church continued to hold public worship services twice each Sunday in accordance with Welsh Government restrictions. On other occasions services were held using an internet video platform. Sunday School teachers prepared weekly video presentations for the children of church members. The Ladies' Meeting was suspended during the year. An open Bible Study and Prayer Meeting was held each week using an internet video platform. Most church members were able to join these meetings. Recordings of services were made available to those unable to join. It was not possible to hold the customary open Christmas Carol Service and Good Friday service at the church.

The church made charitable financial donations to Christian organisations, both in the United Kingdom and worldwide, for the furtherance of the gospel and the relief of the needy. These included the Middle East Reformed Fellowship, Ministers' Relief Fund, Trinitarian Bible Society, European Missionary Fellowship and Casa Mea UK. The church also continued to identify and provide support for needy individuals within the church and further afield.

Meetings of the Friday Friends, a group of service users from the nearby local authority-managed Day Centre for adults with learning difficulties were suspended. Efforts were made to maintain contact with members of the group through Day Centre staff. The well-established link with Casa Bucuriei (The House of Joy), a home for disadvantaged women in Moldova was maintained.

The elders (trustees) of the Rhondda Evangelical Church met throughout the year to consider the spiritual and material needs of the congregation, the furtherance of the aims of the church and the distribution of funds in accordance with the aims and objectives of the church. The needs of elderly and infirm members of the congregation and the maintenance of the building were considered at all meetings.

During the year the church lost three valued church members. Support was provided to the bereaved families.

The church continues to be supported by faithful itinerant ministers of the gospel, in particular Rev Dafydd Morris of Carmarthen. The elders continue to consider the need for a full-time minister to further the aims of the church.

Church services are recorded and made available on the church website: [www.rec.wales](http://www.rec.wales). The website, which gives an insight into all the church's activities and seeks to clearly proclaim the Christian gospel message, is frequently and widely visited.

The elders have had regard to the guidance issued by the Charity Commission on public benefit.

### **Coronavirus (Covid-19) impact**

The elders have taken all reasonable measures, in accordance with statutory regulations and guidance, for managing the safe opening of the Rhondda Evangelical Church for worship services

during the coronavirus (Covid-19) pandemic. Prior to reopening, a thorough risk assessment was carried out and all requisite action undertaken. On occasions when the premises could not be used in periods of national lockdown, and on other occasions in the interests of safety, services have been held via an internet video platform. All main services have continued regularly.

### **Going concern**

As a result of the disruption caused by Covid-19 the elders monitor the church's income closely. Even though meetings at the church have been irregular during the pandemic, the church members and adherents have continued to contribute to the ongoing work. As a result, and given the current level of reserves, the elders are confident that the church will continue to meet its liabilities as they fall due for the foreseeable future and that there are no material uncertainties about the church's ability to continue as a going concern.

## **Financial review**

### **Reserves**

The trustees ensure sufficient funds are held to meet anticipated liabilities for pulpit supplies and church running costs for a period of six months. This sum is reviewed annually.

## **Declaration**

**The trustees declare that they have approved the trustees' report above.**

### **Signed on behalf of the charity's trustees:**

G Huw Kinsey

Elder/Church Secretary

14 January 2022

C Haydn Matthews

Elder/Financial Secretary

14 January 2022

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RHONDDA EVANGELICAL CHURCH

I report to the trustees (the elders) on my examination of the accounts of Rhondda Evangelical Church for the year ended 31 March 2021.

#### Responsibilities and basis of report

As the charity trustees of the church 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 church's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 which gives me cause to believe that in any material respect:

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



Signed: Alyn Coleman

Date: 15 January 2022

Fellow of the Institute of Financial Accountants  
95 Lynton Court  
Chandlery Way  
Cardiff CF10 5NG

# Rhondda Evangelical Church

## Statement of Financial Activities

for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	TOTAL 2021 £	TOTAL 2020 £
<b>Incoming resources</b>					
<b>Incoming resources from:</b>					
Donations and legacies	3	46,807	-	46,807	56,608
Investments	3	19	-	19	60
Other sundry income	3	-	-	-	142
<b>Total incoming resources</b>		<b>46,826</b>	<b>-</b>	<b>46,826</b>	<b>56,810</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Charitable activities	4,5	46,599	-	46,599	47,523
<b>Total resources expended</b>		<b>46,599</b>	<b>-</b>	<b>46,599</b>	<b>47,523</b>
<b>Net movement in funds</b>		<b>227</b>	<b>-</b>	<b>227</b>	<b>9,287</b>
Total funds brought forward		246,640	-	246,640	237,353
<b>Total funds carried forward</b>		<b>246,867</b>	<b>-</b>	<b>246,867</b>	<b>246,640</b>

# Rhondda Evangelical Church

## Balance Sheet

as at 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	TOTAL 2021 £	TOTAL 2020 £
<b>Fixed assets</b>					
Tangible assets	6	161,606	-	161,606	162,647
<b>Total fixed assets</b>		<b>161,606</b>	<b>-</b>	<b>161,606</b>	<b>162,647</b>
<b>Current assets</b>					
Cash at bank and in hand		85,261	-	85,261	83,993
<b>Total current assets</b>		<b>85,261</b>	<b>-</b>	<b>85,261</b>	<b>83,993</b>
<b>Creditors: amounts falling due within one year</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net current assets</b>		<b>85,261</b>	<b>-</b>	<b>85,261</b>	<b>83,993</b>
<b>Total assets less current liabilities</b>		<b>246,867</b>	<b>-</b>	<b>246,867</b>	<b>246,640</b>
<b>Total net assets</b>		<b>246,867</b>	<b>-</b>	<b>246,867</b>	<b>246,640</b>
<b>Church funds</b>					
Unrestricted funds – General		240,417	-	240,417	240,190
Unrestricted funds – Designated: Pastor’s Fund		4,040	-	4,040	4,040
Unrestricted funds – Designated: Friday Friends		2,410	-	2,410	2,410
Restricted funds		-	-	-	-
<b>Total funds</b>		<b>246,867</b>	<b>-</b>	<b>246,867</b>	<b>246,640</b>

**Signed by two trustees on behalf of all the trustees:**

G Huw Kinsey

C Haydn Matthews

Elder/Church Secretary

Elder/Financial Secretary

Date of approval

14 January 2022

14 January 2022

# Rhondda Evangelical Church

## Notes to the accounts

for the year ended 31 March 2021

### 1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on 16 July 2014 ("the SORP") and with the Charities Act 2011.

### 2 Accounting policies

#### 2.1 Income

These are included in the Statement of Financial Activities ("the SoFA") when the church becomes entitled to the resources, it is more likely than not that the trustees will receive the resources, and the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the SORP.

Grants and donations are only included in the SoFA when the general income recognition criteria (SORP 5.10 to 5.12) are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. Goods donated for on-going use by the church are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the church are included in the SoFA as income from donations when receivable.

Bank interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

#### 2.2 Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the church to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support.

Governance costs include all costs involving public accountability of the church and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

#### 2.3 Assets

Tangible fixed assets for use by the church are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or a reasonable value on receipt.

Depreciation on tangible assets is provided at rates calculated to write off the cost or valuation of each asset to its residual value on a straight line basis over its expected useful life as follows:

Furniture and fittings – over 10 years

Organ – over 10 years

The trustees are of the opinion that the cost of Salem, the church building, represents a fair current valuation so have not made any depreciation charge for the year.

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
<b>3 Analysis of income</b>				
<b>Donations and legacies</b>				
Donations received	37,791	-	37,791	45,757
Gift Aid	9,016	-	9,016	10,851
	<b>46,807</b>	<b>-</b>	<b>46,807</b>	<b>56,608</b>
<b>Investments</b>				
Bank interest	<b>19</b>	<b>-</b>	<b>19</b>	60
<b>Other sundry income</b>	<b>-</b>	<b>-</b>	<b>-</b>	142
<b>4 Resources expended</b>				
<b>Charitable activities</b>				
Ministry	18,680	-	18,680	24,700
Church running costs	4,629	-	4,629	6,944
Donations made <sup>1</sup>	22,870	-	22,870	14,904
Christian literature	420	-	420	975
	<b>46,599</b>	<b>-</b>	<b>46,599</b>	<b>47,523</b>

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
<sup>1</sup> The church made the following charitable donations in furtherance of its Christian objectives:				
Casa Mea UK (for ongoing work in Moldova)	500	-	500	100
The Christian Institute	2,000	-	2,000	-
European Missionary Fellowship	2,000	-	2,000	2,500
Haiti Appeal	1,000	-	1,000	-
Middle East Reformed Fellowship	3,120	-	3,120	1,000
Ministers' Relief Fund	2,000	-	2,000	1,000
Evangelical congregations in Peschici, Italy	2,400	-	2,400	1,900
Trinitarian Bible Society	250	-	250	1,000
Blythwood Care (Shoebox Appeal)	-	-	-	150
Support for individuals	9,600	-	9,600	7,254
	<b>22,870</b>	<b>-</b>	<b>22,870</b>	<b>14,904</b>

## 5 Support costs

### Allocated to charitable activities

Light, heat and water	926	-	926	1,542
Insurance	813	-	813	868
Property repairs	180	-	180	1,306
Equipment maintenance and consumables	1,416	-	1,416	2,175
Printing, stationery and sundries	124	-	124	-
Professional fees & subscriptions	129	-	129	12
Depreciation	1,041	-	1,041	1,041
	<b>4,629</b>	<b>-</b>	<b>4,629</b>	<b>6,944</b>

## 6 Tangible fixed assets

	Freehold land & building £	Furniture & fittings £	Organ £	2021 Total £	2020 Total £
Cost at 1 April	160,565	7,610	2,800	170,975	161,825
Additions	-	-	-	-	9,150
<b>Cost at 31 March</b>	<b>160,565</b>	<b>7,610</b>	<b>2,800</b>	<b>170,975</b>	<b>170,975</b>
Depreciation at 1 April	-	6,088	2,240	8,328	7,287
Charge for year	-	761	280	1,041	1,041
<b>Depreciation at 31 March</b>	<b>-</b>	<b>6,849</b>	<b>2,520</b>	<b>9,369</b>	<b>8,328</b>
<b>Net book value at 31 March</b>	<b>160,565</b>	<b>761</b>	<b>280</b>	<b>161,606</b>	<b>162,647</b>