

A close-up photograph of several bright yellow daffodils in bloom, with green stems and leaves visible in the background.

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

Rhondda Evangelical Church

Balance Sheet

as at 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	TOTAL 2022 £	TOTAL 2021 £
Fixed assets					
Tangible assets	6	160,565	-	160,565	161,606
Total fixed assets		160,565	-	160,565	161,606
Current assets					
Cash at bank and in hand		83,618	-	83,618	85,261
Total current assets		83,618	-	83,618	85,261
Creditors: amounts falling due within one year		-	-	-	-
Net current assets		83,618	-	83,618	85,261
Total assets less current liabilities		244,183	-	244,183	246,867
Total net assets		244,183	-	244,183	246,867
Church funds					
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		-	-	-	-
Total funds		244,183	-	244,183	246,867

Signed by two trustees on behalf of all the trustees:

Date of approval

G Huw Kinsey
Elder/Church Secretary

11 January 2023

C Haydn Matthews
Elder/Financial Secretary

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.

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

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
¹ 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
	22,900	-	22,900	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
	10,885	-	10,885	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	-	-	-	-	-
Cost at 31 March	160,565	7,610	2,800	170,975	170,975
Depreciation at 1 April	-	6,849	2,520	9,369	8,328
Charge for year	-	761	280	1,041	1,041
Depreciation at 31 March	-	7,610	2,800	10,410	9,369
Net book value at 31 March	160,565	-	-	160,565	161,606