



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
Tonypandy
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. 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
Elder/Church Secretary

John S Clement
Elder

17 January 2024

17 January 2024

Independent examiner's report on the accounts

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

Rhondda Evangelical Church

Balance Sheet

as at 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	TOTAL 2023 £	TOTAL 2022 £
Fixed assets					
Tangible assets	6	160,565	-	160,565	160,565
Total fixed assets		160,565	-	160,565	160,565
Current assets					
Cash at bank and in hand		87,723	2,599	90,322	83,618
Total current assets		87,723	2,599	90,322	83,618
Creditors: amounts falling due within one year		-	-	-	-
Net current assets		87,723	2,599	90,322	83,618
Total assets less current liabilities		248,288	2,599	250,887	244,183
Total net assets		248,288	2,599	250,887	244,183
Church funds					
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
Total funds		248,288	2,599	250,887	244,183

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.

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

			2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
¹ 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
	15,500	2,100	17,600	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
	4,953	-	4,953	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	-	-	-	-	-
Cost at 31 March	160,565	7,610	2,800	170,975	170,975
Depreciation at 1 April	-	7,610	2,800	10,410	9,369
Charge for year	-	-	-	-	1,041
Depreciation at 31 March	-	7,610	2,800	10,410	10,410
Net book value at 31 March	160,565	-	-	160,565	160,565