



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
G. Huw Kinsey

Elder
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. 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

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

Rhondda Evangelical Church

Balance Sheet

as at 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	TOTAL 2024 £	TOTAL 2023 £
Fixed assets					
Tangible assets	6	164,673	-	164,673	160,565
Total fixed assets		164,673	-	164,673	160,565
Current assets					
Cash at bank and in hand		87,366	1,853	89,219	90,322
Total current assets		87,366	1,853	89,219	90,322
Creditors: amounts falling due within one year		-	-	-	-
Net current assets		87,366	1,853	89,219	90,322
Total assets less current liabilities		252,039	1,853	253,892	250,887
Total net assets		252,039	1,853	253,892	250,887
Church funds					
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
Total funds		252,039	1,853	253,892	250,887

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.

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

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
¹ 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
	18,558	2,555	21,113	17,600

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	-
	7,698	-	7,698	4,953

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	-
Cost at 31 March	160,565	7,610	6,162	2,800	177,137	170,975
Depreciation at 1 April	-	7,610	-	2,800	10,410	10,410
Charge for year	-	-	2,054	-	2,054	-
Depreciation at 31 March	-	7,610	2,054	2,800	12,464	10,410
Net book value at 31 March	160,565	-	4,108	-	164,673	160,565