Afon Nedd Ministry Area

England & Wales · Charity number 1134218

Details

Other names	R.B. NEATH PAROCHIAL CHURCH COUNCIL, Afon Nedd Ministry Area
Status	Registered
Legal form	Previously excepted
Registered	2010-02-09
Register	View on the Charity Commission register

Contact

Address	23 London Road Neath SA11 1LE
Phone	01639 644612
Email	rectorneath@btinternet.com
Website	www.parishofneath.org.uk

Activities

Objects: THE PROMOTION OF THE WHOLE MISSION OF THE CHURCH, PASTORAL, EVANGELISTIC, SOCIAL AND ECUMENICAL, IN THE PARISH.

Activities: Anglican Church Parish with 7 churches.Part of Church of Wales Province. Religious activities

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Neath Port Talbot

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Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£501,534	£385,212	£896,708	20
2023-12-31	£336,870	£365,290	-	-
2022-12-31	£501,961	£346,930	£808,706	15
2021-12-31	£226,034	£230,211	-	-
2020-12-31	£244,196	£210,935	-	-

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Trustees

Name	Role	Appointed
CLARE LESLIE EVANS		2022-01-01
Catherine Ann Archard		2022-01-01
GWENDA SMART		2022-01-01
Garnet Calder		2022-01-01
HELEN BENNETT		2022-01-01
Huw Smitham		2025-04-27
JUDITH MARY MCCUTCHEON		2022-01-01
John Andrew McCutcheon		2025-04-28
Judith Cole		2022-01-01
LYNDA ANN POWELL		2022-01-01
MARK FREDERICK RITZMANN		2022-01-01
Pamela Williams		2022-01-01
Paul Jonathan Bennett		2022-01-01
Pauline Mary John		2025-04-28
ROBERT HWYEL PARKER WILLIAMS		2022-01-01
Rev Jonathan Richard Hall Durley		2025-11-06
Rev LYNDA ELIZABETH NEWMAN		2022-01-01
Rev Ruth Eleri Rowan		2025-11-06
Susan Andrews		2022-01-01
Susan Page		2022-01-01

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Afon Nedd Ministry Area

England & Wales - Charity number 1134218

Accounts

SCANNED

Charity registration number 1134218 (England and Wales)

AFON NEDD MINISTRY AREA

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

AFON NEDD MINISTRY AREA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	All members of the MAC are charity trustees
Charity number	1134218
Principal address	The Rectory 23 London Road Neath SA11 1LE
Independent examiner	Richard N Chapple ACCA WBV Limited The Third Floor Langdon House, Langdon Road SA1 Swansea Waterfront Swansea Wales SA1 8QY

AFON NEDD MINISTRY AREA

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AFON NEDD MINISTRY AREA

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) and the Church in Wales accounting regulations.

Objectives and activities

The promotion of the whole mission of the church, pastoral, evangelistic, social and ecumentical, in the Parish.

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous twelve months. The review also helps us to ensure our aims, objectives and activities remain focused on our stated objectives. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities, in particular the specific guidance on Charities for the advancement of religion. This ensures that we continue our purpose of encouraging the beliefs, tenets and practices of Christianity, thereby seeking new followers and by encouraging and facilitating the practice of the Christian Faith by existing followers.

Encouraging and facilitating the practice of the Christian Faith by our Churches which includes the following:-

- The provision and maintenance of the Churches
- Conducting regular Christian worship in the buildings
- The celebration of the Holy Eucharist, baptisms, marriages and funerals
- The maintenance of Christian burial places
- Promoting the study of Christian teaching, practices and scriptures
- Safeguarding policies are in place at all out churches
- Following both Church in Wales and Diocesan Guidance

In addition to the above, Christian devotional acts and outreach work is carried out including:-

- Visiting the sick.
- Administering the sacraments to those unable to attend regular acts of worship, to the sick and dying.
- Supporting pastoral work.
- Supporting work carried out by other Christian agencies.
- Fostering ecumenical links between different Christian traditions.

To facilitate this work it is important that we maintain the fabric of the Churches.

Achievements and performance

Significant activities and achievements against objectives

We have 256 on The Electoral Roll of the Ministry Area. The Church of Saint Peter and Saint Paul having been closed in 2022, the declaration of redundancy was finally made and the property put on the market for sale.

Reverend Alison Reeves was appointed as Area Dean in the Bro Aman Ministry Area in the Diocese of Saint David's and left the Ministry Area before Easter 2024. There are now two vacancies for the role of Team Vicar.

The Reverend Christopher Coles announced his intention to retire just after Easter 2025 which would potentially leave the Ministry Area significantly understaffed. As a result, advertisements were placed with the Church Times and in the Diocese, but little interest was shown, and no appointments have been made.

Review of the year - For further details please see the Ministry Area Report for 2024

However, amongst some of the activities that took place in the Ministry Area to the end of 2024:

- The work of Messy Church continued with several events taking place during the course of the year building upon that which had been started in the Neath constituency to compliment the excellent work done in Skewen by the existing Messy Church Team there.
- The work of the Mothers Union Branches in the new MA was strengthened and supported with new members and took part in a number of events, including a Banner Festival in Llandaff Cathedral.
- The Neath constituency endeavoured to contrinue its Sunday morning "Sunday's Cool" which runs alongside the 11.00am Eucharist in Saint David's Church.
- The outdoor Nativity Service on Ael y Bryn Farm in Tonmawr continues to be a regular seasonal event.
- Saint Mary's Church Hall was sold and the proceeds received to enable the congregation to explore and plan for a redevelopment of the rear of the church for social activities.
- The Churches of St Thomas and St John were identified as in need of facility improvements of both kitchens and toilets. Faculty applications were submitted for both and their outcomes were awaited with a view to work beginning (subject to funding) in the next 18 months or so.
- The retreat took place to Y Caban at Pendine which involved a group from the Ministry Area linking with the Ministry Area there.
- The Arts Festival that began in 2023 took place again in Neath town centre in which two of the MA churches participated as venues for displays and activities.
- Following the reduction in clerical personnel, a decision was made to sell Littlehaven in Lewis Road and for the sale proceeds to be placed into Ministry Area funds to enable the support of the several building enhancement projects that had been identified.
- The first Ministry Area meal took place at Zafran Restaurant in Skewen at which more than 60 people were in attendance. It was intended to be the first of a bi-annual event as a means of fundraising for the Ministry Area but more importantly to bring about a greater social awareness and interaction between different constituent members in the Ministry Area.

Financial review

The overall financial results indicate that both unrestricted and restricted funds generated surpluses. The detailed results are disclosed in the attached financial statements.

Reserves policy

The MAC has a policy of retaining reserve funds to ensure the continual operation of the Ministry Area. Surplus funds, where available, are retained on a Treasury Deposit account pending the requirements of the MAC.

Major risks

The MAC considers the major risks to which the Charity is exposed and establishes systems to mitigate those risks. The risks facing the Charity include the state of repair of the churches and the financial requirements to meet day to day administration. The fabric of each church is continually monitored by the Churches' sub-wardens and reported upon to the MAC; the finances are controlled by careful budgeting and periodic appeal to the worshipers and other fund raising activities.

Plans for future periods

As this report is being complied, the new Ministry Area is examining its priorities and aims. This is being done in conjunction with the Archdeacons of the Diocese of Llandaff as part of their Visitation process. This is a developing process as the Ministry begins to "bed in" and new relationships are formed and nurtured with the constituent churches, their members and organisations involved.

The Archdeacons' Visitation programme that began in 2022 came to a conclusion in early 2025 (having been postponed from December 2024). That has resulted in several plans being prepared comprising:

- A Ministry Area Development Plan
- A Buildings Plan
- A Generosity Plan

These will be the basis for the work of the Ministry Area in the next three years and will be implemented and monitored by the Ministry Area Leadership Team ('MALT') in conjunction with the Ministry Area Council ('MAC').

Some of the matters to be progressed under the plans are:

- To enable the sense of community in the MA by the use of a standardised Eucharist Service Booklet
- To use every opportunity to promote the gospel in the occasional offices (Baptisms, Weddings and Funerals) and to communicate opportunities to attend worship and events among those with whom the Church comes into contact
- To continue with the regular prayer & bible study groups
- To look at the use of our church buildings and to develop better facilities and regular maintenance of them in conjunction with the newly constituted Property and Churches Team ("PACT")
- To develop and continue working with schools in the Ministry Area and, in particular, our Church School.
- To foster and enhance community working through the Briton Ferry Community Shop and the groups that use Ty Santes Fair.
- To encourage generous and regular giving through the use of Standing Orders and the Gift Aid Envelope scheme and to remind the need for regular review of such giving that reflects the actual costs of fulfilling the Church's mission in the Ministry Area.

It was recognised that most of the above would be governed by the realism of having a reduced clerical staff and that there would be a need to undertake the core elements of ministry as the priority.

The MA runs well thanks by and large to the continued support and wisdom of the Ministry Area Leader, the MAC and the many volunteers who willingly give of their time and experience.

AFON NEDD MINISTRY AREA

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

The Afon Nedd Ministry Area (ANMA) came into being on the 1st January 2022. It comprises the former Parishes of Skewen and Briton Ferry/Llansawel and the Rectorial Benefice of Neath which was registered with the Charity Commission on 9 February 2010 under the name of R.B. Neath Parochial Church Council (PCC). The charity number is 1134218. The new ANMA retains the same charity number. It performs its role through the Ministry Area Council (MAC) which is the name of the trustee body in place of the PCC.

Church buildings within the Benefice:
St Thomas' Church
St David's Church
St Illtyd's Church
Ss Peter & Paul's Church, Cimla - Now redundant and awaiting sale
St Teilo's Church, Tonmawr
St John's Church, Skewen
St Mary's Church, Llansawel
Ty Santes Fair, Skewen

Ministry Team

Ministry Area Leader (Incumbent):	The Rev'd Canon Lynda Newman
Ministry Area Lay Chair:	Mr Mark Ritzmann
Team Vicars:	Reverend Alison Reeves (until Easter 2024), Reverend Chris Coles
Curate:	Vacant
Reader:	Sue Andrews

Wardens and MAC Membership

MA Leader's Warden	Judith Cole
MA People's Warden	Pamela Williams
MA Treasurer:	Paul Bennett (ex Officio)

MA Council Members

St. Illtyd's Church	Andrew McCutcheon
St. Thomas' Church	Robert Williams, Lynda Powell
St. Davids's Church	Clare Evans, Helen Bennett
St John's Skewen	Kay Britton, Howell Price
St Mary's Briton Ferry	Dave Andrews, Carole Lobes
St. Teilo's Church	Gwenda Smart

Co-opted Members:

Gary Calder (MA Bookkeeper)
Cath Archard (Safeguarding Officer)
Judith McCutcheon (MAC Secretary)

The trustees report was approved by the Board of Trustees.

.....

Mr P J Bennett
Trustee

Date: 28.10.25

L. E. Newman

.....

The Reverend Canon L.E. Newman
Trustee

AFON NEDD MINISTRY AREA

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

- To comply fully with the provisions of the Constitution of the Church in Wales in administering the ANMA with our seven churches of St Thomas, St Illtyd, St David, St John, St Mary, St Teilo, and Ty Santes Fair. The Church in Wales is a province within the Anglican Communion and, as such, exists to advance the Christian religion through world-wide mission. The object of the MA Council is to ensure that the life and work of the Church within the Ministry Area helps to fulfil that mission, both locally and more widely.

- The MAC. is not a body corporate. Its composition, procedure and powers are regulated by the Constitution of the Church in Wales, as amended from time to time by its Governing Body, set up under Section 13 (1) of the Welsh Churches Act 1914. Elections are held at an annual vestry meeting which must take place on or before 30th April. The persons whose names are entered on the Electoral Roll are entitled to vote and to stand for election. Before assuming office, every member of the MA Council must sign a declaration that he or she will be bound by the Constitution.

- The Representative Body of the Church in Wales holds the land and property of the Church in Wales, including St. Thomas', St Illtyd's, St. David's, St John, St Mary, St Teilo, and Ty Santes Fair buildings, their contents and grounds. The Representative Body is an Exempt Charity and was set up under Section 13 (2) of the Welsh Church Acts 1914. It acts on behalf of the Province in paying the stipends of full-time clergy.

- It is the responsibility of the Ministry Area Leader (Incumbent), the Ministry Area Lay Chair and the MAC to consult together and to co-operate in all matters of concern and importance to the benefice for the promotion of the whole mission of the Church, pastoral, evangelistic, social and ecumenical within the MA. The MAC is also responsible for the MA budget and all expenditure there under, the care and maintenance of the church fabric, grounds and the churchyard. The council is also the normal channel of communication between parishioners and the Bishop of the diocese.

- Within the MA is Alderman Davies' School. This school owes its origin to the will of Alderman John Davies who left a legacy for its founding in 1719. The Ministry Area Council, (Incumbent), the Churchwardens, and the "overseers of the poor" are the Trustees. They hand the day-today running of the school to a Governing Body appointed in accordance with present day Education Legislation. The curriculum taught is in accordance with the tenets of the Church in Wales.

- The MA has a pastoral interest in the Llewellyn Alms Houses which were founded in 1897. The Ministry Area Leader is the only ex-officio Trustee of this charity.

- The Objective of the Afon Nedd Ministry Area and its seven churches is the Mission and ministry of the Christian Community in this place. This is achieved by all its spiritual and social activities. These are described in detail in the Ministry Area Leader's Pastoral report, which is presented annually at the Annual Vestry Meeting. The prime objective is the celebration of Christian worship on Sundays and principal feast days and the proclamation of the gospel through this worship. This Mission is accomplished in co-operation with the Diocese of Llandaff and the Area Deanery of Neath & Port Talbot.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

STATEMENT OF TRUSTEES RESPONSIBILITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AFON NEDD MINISTRY AREA

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AFON NEDD MINISTRY AREA

I report to the trustees on my examination of the financial statements of Afon Nedd Ministry Area (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Richard N Chapple ACCA
WBV Limited

The Third Floor
Langdon House, Langdon Road
SA1 Swansea Waterfront
Swansea
SA1 8QY
Wales

Dated: 29/10/2025

AFON NEDD MINISTRY AREA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	2	60,782	4,250	65,032	54,964	7,273	62,237
Charitable activities	3	172,283	100	172,383	175,517	495	176,012
Other trading activities	4	100,330	3,660	103,990	88,302	6,106	94,408
Investments	5	4,670	224	4,894	4,030	183	4,213
Other income	6	89,627	65,608	155,235	-	-	-
Total income		427,692	73,842	501,534	322,813	14,057	336,870
Expenditure on:							
Charitable activities	7	379,845	5,367	385,212	362,933	2,257	365,190
Total expenditure		379,845	5,367	385,212	362,933	2,257	365,190
Net income/(expenditure) and movement in funds		47,847	68,475	116,322	(40,120)	11,800	(28,320)
Reconciliation of funds:							
Fund balances at 1 January 2024		477,491	302,895	780,386	517,611	291,095	808,706
Fund balances at 31 December 2024		525,338	371,370	896,708	477,491	302,895	780,386

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

AFON NEDD MINISTRY AREA

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		4,902		215,311
Current assets					
Stocks	14	3,067		2,962	
Debtors	15	2,900		7,171	
Cash at bank and in hand		895,337		567,543	
		901,304		577,676	
Creditors: amounts falling due within one year	16	(9,498)		(12,601)	
Net current assets			891,806		565,075
Total assets less current liabilities			896,708		780,386
The funds of the charity					
Restricted income funds	17		371,370		302,895
Unrestricted funds	18		525,338		477,491
			896,708		780,386

The financial statements were approved by the trustees on 28th April 2025....

.....
Mr P J Bennett
Trustee

L. E. Newman
.....
The Reverend Canon L.E. Newman
Trustee

1 Accounting policies

Charity information

Afon Nedd Ministry Area is a Charity, registered with the Charity Commission on 9 February 2010. The charity number is 1134218.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charities Act 2011. the Church in Wales Accounting Regulations, the Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Incoming resources are all accounted for gross.

Planned giving, collection and donations are recognised when receipt is probable.

Grants and legacies are accounted for when the MAC is legally entitled to the amounts due. All other income is generally recognised when it is received.

1 Accounting policies **(Continued)**

1.5 Expenditure

Parish share is paid regularly and is included in expenditure for the year to which it relates.
Unrestricted fund grants are recognised when determined by the MAC.

Amounts received specifically for missions are dealt with as restricted funds and the liability for payment is recognised when the amounts are received.

All other expenditure is generally recognised when it is incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil depreciation and 50 years (see below)
Fixtures and fittings	Selected rates

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The Church buildings except as noted in note 11 to the accounts are vested in The Representative body of the Church in Wales, consequently, none of this property forms part of the assets of the Benefice. Provision for depreciation of properties help by the Parish, is made as follows:-

Curate's House at Little Haven, Lewis Road, Neath
NIL, as market value is agreed to be in excess of cost..

Church Hall at Cimla
Written off over 50 years from 1964.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost or net realisable value.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	60,782	4,250	65,032	54,964	7,273	62,237
Donations and gifts						
Legacies and general donations	45,864	-	45,864	27,168	150	27,318
DBF Grant	10,028	-	10,028	22,904	-	22,904
For the World-wide Church	1,703	-	1,703	4,892	-	4,892
Other	3,187	4,250	7,437	-	7,123	7,123
	60,782	4,250	65,032	54,964	7,273	62,237

3 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Direct giving - planned						
Income from	135,317	100	135,417	131,196	495	131,691
Direct giving - other						
Income from	13,262	-	13,262	13,945	-	13,945
Indirect giving - tax refunds						
Income from	23,704	-	23,704	30,376	-	30,376
	172,283	100	172,383	175,517	495	176,012

4 Income from other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Other income	100,330	3,660	103,990	88,302	6,106	94,408

4 Income from other trading activities

(Continued)

	2024 £	2023 £
Money raising		
Magazine subscriptions and adverts	4,367	4,339
Events	18,769	23,954
Tesco Voucher Scheme	1,550	4,200
Other income		
Church building rental	16,705	14,075
Weddings, funerals and other services	20,772	19,220
Lottery bonus ball	636	654
Other sundry income	41,191	27,966
	103,990	94,408

5 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Interest receivable	4,670	224	4,894	4,030	183	4,213

6 Other income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Net gain on disposal of tangible fixed assets	89,627	65,608	155,235	-	-	-

During the year the Ministry disposed of a number of fixed assets and the gain arising from each of the disposals is as follows:

Sale of St Mary's Hall	£72,957
Sale of Little Haven	£65,608
Sale of St Catherine's Hall	£16,670

7 Charitable activities

	Missions 2024 £	Maint of ministry 2024 £	Maint of churches 2024 £	Maint of services 2024 £	Expenses of clerics 2024 £	Parish expenses 2024 £	Maint of property 2024 £	Total 2024 £	Total 2023 £
Outside/inside parish	2,857	-	-	-	-	-	-	2,857	4,848
Home	6,959	-	-	-	-	-	-	6,959	11,372
Parish share	-	163,365	-	-	-	-	-	163,365	178,954
Clergy remuneration/expenses	-	16,300	-	-	-	-	-	16,300	15,482
Insurance	-	-	13,919	-	-	-	-	13,919	12,327
Light, heat and water	-	-	33,264	-	-	-	3,098	36,362	36,877
Repairs and maintenance	-	-	69,474	-	-	-	15,473	84,947	48,302
Wedding and funeral services expenses	-	-	-	14,950	-	-	-	14,950	13,144
Sundry expenses	-	-	-	3,875	-	3,112	-	6,987	6,441
Staff costs	-	-	-	-	13,557	-	-	13,557	14,312
Printing, postage and stationery	-	-	-	-	-	9,724	-	9,724	8,933
Telephone	-	-	-	-	-	792	-	792	701
Fundraising costs	-	-	-	-	-	7,871	-	7,871	6,864
Depreciation	-	-	-	-	-	982	-	982	983
Audit and accountancy	-	-	-	-	-	5,640	-	5,640	5,650
	9,816	179,665	116,657	18,825	13,557	28,121	18,571	385,212	365,190
Analysis by fund									
Unrestricted funds	6,957	179,665	116,646	18,825	13,557	25,624	18,571	379,845	362,933
Restricted funds	2,859	-	11	-	-	2,497	-	5,367	2,257
	9,816	179,665	116,657	18,825	13,557	28,121	18,571	385,212	365,190

7 Charitable activities

(Continued)

For the year ended 31 December 2023

	Missions	Maint of ministry	Maint of churches	Maint of services	Expenses of clerics	Parish expenses	Maint of property	Total 2023
	£	£	£	£	£	£	£	£
Outside/inside parish	4,848	-	-	-	-	-	-	4,848
Home	11,372	-	-	-	-	-	-	11,372
Parish share	-	178,954	-	-	-	-	-	178,954
Clergy remuneration/expenses	-	15,482	-	-	-	-	-	15,482
Insurance	-	-	12,327	-	-	-	-	12,327
Light, heat and water	-	-	35,403	-	-	-	1,474	36,877
Repairs and maintenance	-	-	37,540	-	-	-	10,762	48,302
Wedding and funeral services expenses	-	-	-	13,144	-	-	-	13,144
Sundry expenses	-	-	-	-	-	6,441	-	6,441
Staff costs	-	-	-	-	14,312	-	-	14,312
Printing, postage and stationery	-	-	-	-	-	8,933	-	8,933
Telephone	-	-	-	-	-	701	-	701
Fundraising costs	-	-	-	-	-	6,864	-	6,864
Depreciation	-	-	-	-	-	983	-	983
Other charitable expenditure	-	-	-	-	-	5,650	-	5,650
	16,220	194,436	85,270	13,144	14,312	29,572	12,236	365,190
Analysis by fund								
Unrestricted funds	16,220	194,436	85,120	12,595	14,312	28,014	12,236	362,933
Restricted funds	-	-	150	549	-	1,558	-	2,257
	16,220	194,436	85,270	13,144	14,312	29,572	12,236	365,190

8 Charitable activities

	£
Outside Parish	
Christian Aid	1,288
Royal British Legion	729
Battle of Britain	150
Gaza Appeal	235
	2,402
Inside Parish	
Llandaff DBF	454
Home	
Salvation Army	50
Neath Food Bank	625
Walsingham Shrine	100
Neath Rotary Club	150
Neath Town Mayoress appeal	229
Guide dogs	100
RLNI	100
Teulu Duw	487
Mission purchases	2,622
Grant purchases	2,296
St Johns Ambulance	100
P Duncan	100
	6,959

9 Net movement in funds

The net movement in funds is stated after charging/(crediting):	2024 £	2023 £
Fees payable for the independent examination of the charity's financial statements	5,640	5,650
Depreciation of owned tangible fixed assets	982	983
Profit on disposal of tangible fixed assets	(155,235)	-

10 Trustees

During the year, two of the trustees were in receipt of remuneration from the ministry area, totaling £16,086 (2023: £16,192).

11 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
20	15

11 Employees (Continued)

Salaries for 2024 were £17,601 (2023 £18,156)
Social security costs for 2024 were £385 (2023: £402)
Pension costs for 2023 were £169 (2023: £173)

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 January 2024	232,493	46,741	279,234
Disposals	(232,493)	-	(232,493)
At 31 December 2024	-	46,741	46,741
Depreciation and impairment			
At 1 January 2024	23,066	40,857	63,923
Depreciation charged in the year	-	982	982
Eliminated in respect of disposals	(23,066)	-	(23,066)
At 31 December 2024	-	41,839	41,839
Carrying amount			
At 31 December 2024	-	4,902	4,902
At 31 December 2023	209,427	5,884	215,311

The Freehold land and buildings comprised:-

	£
Curate's House - Little Haven	209,427
Expenditure on St Peter and St Paul's Church Hall	23,066

14 Stocks

	2024	2023
	£	£
Raw materials and consumables	3,067	2,962

15 Debtors

Amounts falling due within one year:	2024 £	2023 £
Other debtors	2,900	7,171

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	3,858	7,201
Accruals and deferred income	5,640	5,400
	9,498	12,601

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds		
	Balance at 1 January 2024	Incoming resources	Resources expended	Balance at 31 December 2024
	£	£	£	£
Stewardship - Mrs Lawrence funds	13,646	-	-	13,646
Stewardship - Property fund	213,826	65,608	-	279,434
Stewardship - Parochial missions	978	-	-	978
Stewardship - St Thomas tower restoration	18,242	-	-	18,242
St Davids - Friends	21,515	3,872	(2,093)	23,294
St Davids - Restoration	7,052	-	-	7,052
St Davids - Organ fund	2,825	-	(404)	2,421
St Davids - Surplus fund	116	-	-	116
St Thomas - Friends	12,011	-	-	12,011
St Thomas - Restoration	5,170	-	-	5,170
St Illtyd - Chancel reserve fund	4	-	-	4
St Illtyd - Friends	387	112	(11)	488
Ty Santes Fair - grant funding	-	4,250	(2,859)	1,391
	302,895	73,842	(5,367)	371,370

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	477,491	427,692	(379,845)	525,338

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	517,611	322,813	(362,933)	477,491

19 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	3,219	1,683	4,902
Current assets/(liabilities)	522,119	369,687	891,806
	525,338	371,370	896,708

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 December 2023:			
Tangible assets	3,797	211,514	215,311
Current assets/(liabilities)	473,694	91,381	565,075
	477,491	302,895	780,386

20 Financial commitments, guarantees and contingent liabilities

St. Illtyd's Church
During the year ended 31st December 2003 grant aided refurbishment work was completed on St. Illtyd's Church. The project cost approximately £283,200 and was financed by the Heritage Lottery Fund, CADW and Benefice funds.

The terms of the Heritage Lottery Fund grant stipulate that the grant is repayable if the 'Approved Usage' of the building ceases; it is not time limited. The terms of the CADW grant stipulate that it is repayable if the building ceases for worship within 5 years of the grant being made.

St. David's Church - refurbishment
During the year ended 31st December 2007 refurbishment work commenced on St. David's Church. The work on the fabric of the building has been funded by grants from the Heritage Lottery Fund, NPTCBC and from funds from within the Church. The Heritage Lottery Fund grant stipulates that it is repayable if the building ceases for worship within 10 years. The work was completed during the year ended 31st December 2010.

St. David's Church - Tower
The project was completed during April 2015.

Standard conditions relating to the repayment of the grants received, should worship at the Church cease within a stipulated period, are in place.

St. Thomas' Church - Tower
During 2015 a fund was launched to enable tower repairs to be carried out; this was completed in 2018.

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Afon Nedd Ministry Area

England & Wales - Charity number 1134218

Accounts

Charity registration number 1134218

AFON NEDD MINISTRY AREA

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023



AFON NEDD MINISTRY AREA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	All members of the MAC are charity trustees
Charity number	1134218
Principal address	The Rectory 23 London Road Neath SA11 1LE
Independent examiner	Richard N Chapple ACCA WBV Limited The Third Floor Langdon House, Langdon Road SA1 Swansea Waterfront Swansea Wales SA1 8QY

AFON NEDD MINISTRY AREA

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AFON NEDD MINISTRY AREA

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note to the financial statements and comply with the charity's governing document, the Charities Act 2011, "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) and the Church in Wales accounting regulations.

Objectives and activities

The promotion of the whole mission of the church, pastoral, evangelistic, social and ecumentical, in the Parish.

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous twelve months. The review also helps us to ensure our aims, objectives and activities remain focused on our stated objectives. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities, in particular the specific guidance on Charities for the advancement of religion. This ensures that we continue our purpose of encouraging the beliefs, tenets and practices of Christianity, thereby seeking new followers and by encouraging and facilitating the practice of the Christian Faith by existing followers.

Encouraging and facilitating the practice of the Christian Faith by our Churches which includes the following:-

- The provision and maintenance of the Churches
- Conducting regular Christian worship in the buildings
- The celebration of the Holy Eucharist, baptisms, marriages and funerals
- The maintenance of Christian burial places
- Promoting the study of Christian teaching, practices and scriptures
- Safeguarding policies are in place at all out churches
- Following both Church in Wales and Diocesan Guidance

In addition to the above, Christian devotional acts and outreach work is carried out including:-

- Visiting the sick.
- Administering the sacraments to those unable to attend regular acts of worship, to the sick and dying.
- Supporting pastoral work.
- Supporting work carried out by other Christian agencies.
- Fostering ecumenical links between different Christian traditions.

To facilitate this work it is important that we maintain the fabric of the Churches.

Achievements and performance

Significant activities and achievements against objectives

We have 256 on The Electoral Roll of the Ministry Area. The pandemic has had an effect on MA life and worship in the church. In 2022, the Church of Saint Peter and Saint Paul was closed, and the declaration of redundancy is awaited.

Reverend Alison Reeves was appointed as Area Dean in the Bro Aman Ministry Area in the Diocese of Saint David's and left the Ministry Area before Easter. There are now two vacancies for the role of Team Vicar.

Reverend Lizzie Tremble-Nicholls left the Ministry Area at the end of December 2023 to continue her training in the Aberavon Ministry Area.

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Review of the year – For further details please see the Ministry Area Report for 2024

However, amongst some of the activities that took place in the Ministry Area to the end of 2023:

- The Mustard Seed Project started by Reverend Ali continued to provide social interaction as well as home grown produce for the local Foodbank.
- Messy Church was relaunched in the Neath constituency to compliment the excellent work done in Skewen by the existing Messy Church Team there.
- The work of the Mothers Union Branches in the new MA was strengthened and supported with new members and took part in a number of events, including a Banner Festival in Llandaff Cathedral.
- The Neath constituency relaunched its Sunday morning "Sunday's Cool" which runs alongside the 11.00am Eucharist in Saint David's Church.
- Members of the MA attended Llandaff Cathedral Evensong as part of the networking arrangements with the Diocese.
- The outdoor Nativity Service on Ael y Bryn Farm in Tonmawr continues to be a regular seasonal event.
- Saint Mary's Church Hall was sold and the congregation are continuing to explore and plan for a redevelopment of the rear of the church for social activities.
- The Parish Retreat took place at Saint Teilo's Church in Tonmawr with visits to Ael Y Bryn Farm and a meal together at Bryn Betws.
- An Arts Festival took place in Neath in which two of the MA churches participated as venues for displays and activities.
- The sale of Saint Catherine's Church and Church Hall were completed following their closure and redundancy.

Financial review

The overall financial results indicate that both unrestricted and restricted funds generated surpluses. The detailed results are disclosed in the attached financial statements.

Reserves policy

The MAC has a policy of retaining reserve funds to ensure the continual operation of the Ministry Area. Surplus funds, where available, are retained on a Treasury Deposit account pending the requirements of the MAC.

Major risks

The MAC considers the major risks to which the Charity is exposed and establishes systems to mitigate those risks. The risks facing the Charity include the state of repair of the churches and the financial requirements to meet day to day administration. The fabric of each church is continually monitored by the Churches' sub-wardens and reported upon to the MAC; the finances are controlled by careful budgeting and periodic appeal to the worshipers and other fund raising activities.

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Plans for future periods

As this report is being complied, the new Ministry Area is examining its priorities and aims. This is being done in conjunction with the Archdeacons of the Diocese of Llandaff as part of their Visitation process. This is a developing process as the Ministry continues to "bed in" and new relationships are formed and nurtured with the constituent churches, their members and organisations involved.

In light of this our major priority continues to be the wellbeing of our congregations following the prolonged effects of the Covid pandemic.

However, we aspire that within the next year we can consider the following:

- To continue our work with children, ensuring Messy Church is held more regularly; That "Sunday's Cool" continues to grow and to work at developing youth ministry generally, building on the work began by the Engagement Officer and the "Young Faith Matters" initiative.
- To look at the use of our church buildings and to develop better facilities and regular maintenance of them in conjunction with the newly constituted Property and Churches Team ("PACT")
- To continue with the regular prayer & bible study groups
- To develop and continue working with schools in the Ministry Area and, in particular, our Church School.
- To foster and enhance community working through the Briton Ferry Community Shop and the groups that use Ty Santes Fair.
- Tol continue to work with Churches Together and support the work of Foodbank.

The MA runs well thanks by and large to the continued support and wisdom of the Ministry Area Leader, the MAC and the many volunteers who willingly give of their time and experience.

Structure, governance and management

The Afon Nedd Ministry Area (ANMA) came into being on the 1st January 2022. It comprises the former Parishes of Skewen and Briton Ferry/Llansawel and the Rectorial Benefice of Neath which was registered with the Charity Commission on 9 February 2010 under the name of R.B. Neath Parochial Church Council (PCC). The charity number is 1134218. The new ANMA retains the same charity number. It performs its role through the Ministry Area Council (MAC) which is the name of the trustee body in place of the PCC.

Church buildings within the Benefice:
St Thomas' Church
St David's Church
St Illtyd's Church
Ss Peter & Paul's Church, Cimla – Closed and awaiting declaration of redundancy.
St Teilo's Church, Tonmawr
St John's Church, Skewen
St Mary's Church, Llansawel
Ty Santes Fair, Skewen

AFON NEDD MINISTRY AREA

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Ministry Team

Ministry Area Leader (Incumbent):	The Rev'd Canon Lynda Newman
Ministry Area Lay Chair:	Mark Ritzmann
Team Vicars:	Reverend Alison Reeves, Reverend Chris Coles
Curate:	Vacant
Deacon:	Reverend Lizzy Tremble-Nicholls (Until 31st December 2023)
Reader:	Sue Andrews

Wardens and MAC Membership

MA Leader's Warden	Judith Cole
MA People's Warden	Pamela Williams.
MA Treasurer:	Paul Bennett (ex Officio)

MA Council Members

St. Illtyd's Church	Andrew McCutcheon
St. Thomas' Church	Robert Williams, Linda Powell
St. Davids's Church	Clare Evans, Helen Bennett
St John's Skewen	Kay Britton, Howell Price
St Mary's Briton Ferry	Neil Howells, Alison Francis
St. Teilo's Church	Gwenda Smart
Co-opted Members:	Gary Calder (MA Bookkeeper) Cath Archard (Safeguarding Officer) Judith McCutcheon (MAC Secretary)

The trustees report was approved by the Board of Trustees.

.....
Mr P J Bennett
Trustee

Date: 24.10.2024

L.E.N
.....
The Reverend Canon L.E. Newman
Trustee

AFON NEDD MINISTRY AREA

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

- To comply fully with the provisions of the Constitution of the Church in Wales in administering the ANMA with our seven churches of St Thomas, St Illtyd, St David, St John, St Mary, St Teilo, and Ty Santes Fair. The Church in Wales is a province within the Anglican Communion and, as such, exists to advance the Christian religion through world-wide mission. The object of the MA Council is to ensure that the life and work of the Church within the Ministry Area helps to fulfil that mission, both locally and more widely.

- The MAC. is not a body corporate. Its composition, procedure and powers are regulated by the Constitution of the Church in Wales, as amended from time to time by its Governing Body, set up under Section 13 (1) of the Welsh Churches Act 1914. Elections are held at an annual vestry meeting which must take place on or before 30th April. The persons whose names are entered on the Electoral Roll are entitled to vote and to stand for election. Before assuming office, every member of the MA Council must sign a declaration that he or she will be bound by the Constitution.

- The Representative Body of the Church in Wales holds the land and property of the Church in Wales, including St. Thomas', St Illtyd's, St. David's, St John, St Mary, St Teilo, and Ty Santes Fair buildings, their contents and grounds. The Representative Body is an Exempt Charity and was set up under Section 13 (2) of the Welsh Church Acts 1914. It acts on behalf of the Province in paying the stipends of full-time clergy.

- It is the responsibility of the Ministry Area Leader (Incumbent), the Ministry Area Lay Chair and the MAC to consult together and to co-operate in all matters of concern and importance to the benefice for the promotion of the whole mission of the Church, pastoral, evangelistic, social and ecumenical within the MA. The MAC is also responsible for the MA budget and all expenditure there under, the care and maintenance of the church fabric, grounds and the churchyard. The council is also the normal channel of communication between parishioners and the Bishop of the diocese.

- Within the MA is Alderman Davies' School. This school owes its origin to the will of Alderman John Davies who left a legacy for its founding in 1719. The Ministry Area Council, (Incumbent), the Churchwardens, and the "overseers of the poor" are the Trustees. They hand the day-today running of the school to a Governing Body appointed in accordance with present day Education Legislation. The curriculum taught is in accordance with the tenets of the Church in Wales.

- The MA has a pastoral interest in the Llewellyn Alms Houses which were founded in 1897. The Ministry Area Leader is the only ex-officio Trustee of this charity.

- The Objective of the Afon Nedd Ministry Area and its seven churches is the Mission and ministry of the Christian Community in this place. This is achieved by all its spiritual and social activities. These are described in detail in the Ministry Area Leader's Pastoral report, which is presented annually at the Annual Vestry Meeting. The prime objective is the celebration of Christian worship on Sundays and principal feast days and the proclamation of the gospel through this worship. This Mission is accomplished in co-operation with the Diocese of Llandaff and the Area Deanery of Neath & Port Talbot.

AFON NEDD MINISTRY AREA

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AFON NEDD MINISTRY AREA

I report to the trustees on my examination of the financial statements of Afon Nedd Ministry Area (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements 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 financial statements to be reached.

Richard N Chapple ACCA
WBV Limited

The Third Floor
Langdon House, Langdon Road
SA1 Swansea Waterfront
Swansea
SA1 8QY
Wales

Dated: .....

AFON NEDD MINISTRY AREA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	2	62,087	150	62,237	228,365	5,270	233,635
Charitable activities	3	175,517	495	176,012	163,782	-	163,782
Other trading activities	4	88,302	6,106	94,408	98,341	5,682	104,023
Investments	5	4,030	183	4,213	515	6	521
Total income		329,936	6,934	336,870	491,003	10,958	501,961
Charitable activities	6	363,033	2,257	365,290	345,282	1,648	346,930
Net income/(expenditure) and movement in funds		(33,097)	4,677	(28,420)	145,721	9,310	155,031
Reconciliation of funds:							
Fund balances at 1 January 2023		517,611	291,095	808,706	371,890	281,785	653,675
Fund balances at 31 December 2023		484,514	295,772	780,286	517,611	291,095	808,706

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The net movement in unrestricted funds of £145,721 in 2022 included cash reserves as at 1 January 2022 pertaining to parishes that were not part of the ministry area prior to this date. The amount received totalled £147,164.

AFON NEDD MINISTRY AREA

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		215,311		216,294
Current assets					
Stocks	12	2,962		2,730	
Debtors	13	7,171		11,099	
Cash at bank and in hand		567,443		589,352	
		577,576		603,181	
Creditors: amounts falling due within one year	14	12,601		10,769	
Net current assets			564,975		592,412
Total assets less current liabilities			780,286		808,706
The funds of the charity					
Restricted income funds	15		295,772		291,095
Unrestricted funds			484,514		517,611
			780,286		808,706

The financial statements were approved by the trustees on .....

.....
Mr P J Bennett
Trustee

L.E.N.
.....
The Reverend Canon L.E. Newman
Trustee

AFON NEDD MINISTRY AREA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity Information

Afon Nedd Ministry Area is a Charity, registered with the Charity Commission on 9 February 2010. The charity number is 1134218.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, the Church in Wales Accounting Regulations, the Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Incoming resources are all accounted for gross.

Planned giving, collection and donations are recognised when receipt is probable.

Grants and legacies are accounted for when the MAC is legally entitled to the amounts due. All other income is generally recognised when it is received.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.5 Expenditure

Parish share is paid regularly and is included in expenditure for the year to which it relates.
Unrestricted fund grants are recognised when determined by the MAC.

Amounts received specifically for missions are dealt with as restricted funds and the liability for payment is recognised when the amounts are received.

All other expenditure is generally recognised when it is incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil depreciation and 50 years (see below)
Fixtures and fittings	Selected rates

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The Church buildings except as noted in note 11 to the accounts are vested in The Representative body of the Church in Wales, consequently, none of this property forms part of the assets of the Benefice. Provision for depreciation of properties help by the Parish, is made as follows:-

Curate's House at Little Haven, Lewis Road, Neath
NIL, as market value is agreed to be in excess of cost..

Church Hall at Cimla
Written off over 50 years from 1964.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost or net realisable value.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	62,087	150	62,237	81,201	5,270	86,471
Donated goods and services	-	-	-	147,164	-	147,164
	62,087	150	62,237	228,365	5,270	233,635
Donations and gifts						
Legacies and general donations	34,141	150	34,291	53,484	100	53,584
DBF Grant	22,904	-	22,904	18,417	-	18,417
For the World-wide Church	4,892	-	4,892	9,300	-	9,300
National Heritage	-	-	-	-	5,170	5,170
Other	150	-	150	-	-	-
	62,087	150	62,237	81,201	5,270	86,471

Donated goods and services

The amount included in 2022 related to cash reserves brought forward from prior years, which were introduced to the Afon Nedd Ministry Area from the following three churches; St John the Baptist, St Mary's Briton Ferry and Ty Santes.

3 Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Direct giving - planned						
Income from	131,196	495	131,691	114,415	-	114,415
Direct giving - other						
Income from	13,945	-	13,945	12,902	-	12,902
Indirect giving - tax refunds						
Income from	30,376	-	30,376	36,465	-	36,465
	175,517	495	176,012	163,782	-	163,782

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from other trading activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Trading activity income	88,302	6,106	94,408	98,341	5,682	104,023

	2023 £	2022 £
Money raising		
Magazine subscriptions and adverts	4,339	3,543
Events	23,954	40,339
Tesco Voucher Scheme	4,200	1,250
Other income		
House rental	-	5,760
Church building rental	14,075	8,423
Weddings, funerals and other services	19,220	29,764
Lottery bonus ball	654	2,508
Other sundry income	27,966	12,436
	94,408	104,023

5 Income from investments

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Interest receivable	4,030	183	4,213	515	6	521

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable activities

	Missions 2023 £	Maint of ministry 2023 £	Maint of churches 2023 £	Maint of services 2023 £	Expenses of clerics 2023 £	Parish expenses 2023 £	Maint of property 2023 £	Total 2023 £	Total 2022 £
Outside/inside parish	4,848	-	-	-	-	-	-	4,848	6,585
Home	11,372	-	-	-	-	-	-	11,372	9,328
Parish share	-	178,954	-	-	-	-	-	178,954	169,597
Clergy remuneration/expenses	-	15,482	-	-	-	-	-	15,482	13,494
Insurance	-	-	12,327	-	-	-	-	12,327	12,681
Light, heat and water	-	-	35,403	-	-	-	1,474	36,877	28,068
Repairs and maintenance	-	-	37,540	-	-	-	10,762	48,302	51,467
Wedding and funeral services expenses	-	-	-	13,144	-	-	-	13,144	11,990
Altar requisites etc	-	-	-	-	-	-	-	-	(105)
Sundry expenses	-	-	-	-	-	6,541	-	6,541	11,496
Staff costs	-	-	-	-	14,312	-	-	14,312	11,006
Printing, postage and stationery	-	-	-	-	-	8,933	-	8,933	7,069
Telephone	-	-	-	-	-	701	-	701	520
Fundraising costs	-	-	-	-	-	6,864	-	6,864	7,348
Depreciation	-	-	-	-	-	983	-	983	986
Audit and accountancy	-	-	-	-	-	5,650	-	5,650	5,400
	16,220	194,436	85,270	13,144	14,312	29,672	12,236	365,290	346,930
Analysis by fund									
Unrestricted funds	16,220	194,436	85,120	12,595	14,312	28,114	12,236	363,033	345,282
Restricted funds	-	-	150	549	-	1,558	-	2,257	1,648
	16,220	194,436	85,270	13,144	14,312	29,672	12,236	365,290	346,930

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable activities **(Continued)**

For the year ended 31 December 2022

	Missions	Maint of ministry	Maint of churches	Maint of services	Expenses of clerics	Parish expenses	Maint of property	Total 2022
	£	£	£	£	£	£	£	£
Outside/inside parish	6,585	-	-	-	-	-	-	6,585
Home	9,328	-	-	-	-	-	-	9,328
Parish share	-	169,597	-	-	-	-	-	169,597
Clergy remuneration/expenses	-	13,494	-	-	-	-	-	13,494
Insurance	-	-	12,681	-	-	-	-	12,681
Light, heat and water	-	-	22,851	-	5,217	-	-	28,068
Repairs and maintenance	-	-	37,990	-	-	-	13,477	51,467
Wedding and funeral services expenses	-	-	-	11,990	-	-	-	11,990
Altar requisites etc	-	-	-	(105)	-	-	-	(105)
Sundry expenses	-	-	-	714	-	10,782	-	11,496
Staff costs	-	-	-	-	11,006	-	-	11,006
Printing, postage and stationery	-	-	-	-	-	7,069	-	7,069
Telephone	-	-	-	-	-	520	-	520
Fundraising costs	-	-	-	-	-	7,348	-	7,348
Depreciation	-	-	-	-	-	986	-	986
Other charitable expenditure	-	-	-	-	-	5,400	-	5,400
	15,913	183,091	73,522	12,599	16,223	32,105	13,477	346,930
Analysis by fund								
Unrestricted funds	15,913	183,091	73,522	12,599	16,223	30,457	13,477	345,282
Restricted funds	-	-	-	-	-	1,648	-	1,648
	15,913	183,091	73,522	12,599	16,223	32,105	13,477	346,930

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable activities **(Continued)**

AFON NEDD MINISTRY AREA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Charitable activities

	£
Outside Parish	
Christian Aid	938
Syria Earthquake Appeal	1,090
British Red Cross	1,000
Cancer Research	211
Wales Air Ambulance	100
Royal British Legion	729
Gaza Appeal	129
	4,197
Inside Parish	
Churches Together	441
DBF Fund	210
	651
Home	
Salvation Army	250
Neath Rotary Club	150
Walsingham Shrine	100
Friends trips	1,140
Sundry donation St David's Church	500
Sundry donation St Thomas's Church	50
Sundry donation St Teilo's Church	50
Teulu Duw	391
Neath YMCA	332
Mission/grant purchases	6,578
Popham Kidney Research	100
Other	1,731
	11,372

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
15	15

Salaries for 2023 were £18,156 (2022 £14,670)
Social security costs for 2023 were £402 (2022: £237)
Pension costs for 2023 were £173 (2022: £99)

There were no employees whose annual remuneration was more than £60,000.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 January 2023	232,493	46,741	279,234
At 31 December 2023	232,493	46,741	279,234
Depreciation and impairment			
At 1 January 2023	23,066	39,874	62,940
Depreciation charged in the year	-	983	983
At 31 December 2023	23,066	40,857	63,923
Carrying amount			
At 31 December 2023	209,427	5,884	215,311
At 31 December 2022	209,427	6,867	216,294

The Freehold land and buildings comprises:-

	£
Curate's House - Little Haven	209,427
Expenditure on St Peter and St Paul's Church Hall	23,066

12 Stocks

	2023	2022
	£	£
Raw materials and consumables	2,962	2,730

13 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Other debtors	7,171	11,099

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	7,201	5,369
Accruals and deferred income	5,400	5,400
	12,601	10,769

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds		
	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 31 December 2023
	£	£	£	£
Stewardship - Mrs Lawrence funds	13,646	-	-	13,646
Stewardship - Property fund	213,826	-	-	213,826
Stewardship - Parochial missions	978	-	-	978
Stewardship - St Thomas tower restoration	18,242	-	-	18,242
St Davids - Friends	16,756	6,569	(1,810)	21,515
St Davids - Restoration	7,052	-	-	7,052
St Davids - Organ fund	3,229	-	(404)	2,825
St Davids - Surplus fund	116	-	-	116
St Thomas - Friends	12,011	-	-	12,011
St Thomas - Restoration	5,170	-	-	5,170
St Illtyd - Chancel reserve fund	4	-	-	4
St Illtyd - Friends	65	365	(43)	387
	291,095	6,934	(2,257)	295,772

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	517,611	329,936	(363,033)	484,514

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

16 **Unrestricted funds** (Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	371,890	491,003	(345,282)	517,611

17 **Analysis of net assets between funds**

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
Fund balances at 31 December 2023 are represented by:			
Tangible assets	3,797	211,514	215,311
Current assets/(liabilities)	480,717	84,258	564,975
	484,514	295,772	780,286

	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£
Fund balances at 31 December 2022 are represented by:			
Tangible assets	4,376	211,918	216,294
Current assets/(liabilities)	513,235	79,177	592,412
	517,611	291,095	808,706

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

18 Financial commitments, guarantees and contingent liabilities

St. Illtyd's Church
During the year ended 31st December 2003 grant aided refurbishment work was completed on St. Illtyd's Church. The project cost approximately £283,200 and was financed by the Heritage Lottery Fund, CADW and Benefice funds.

The terms of the Heritage Lottery Fund grant stipulate that the grant is repayable if the 'Approved Usage' of the building ceases; it is not time limited. The terms of the CADW grant stipulate that it is repayable if the building ceases for worship within 5 years of the grant being made.

St. David's Church - refurbishment
During the year ended 31st December 2007 refurbishment work commenced on St. David's Church. The work on the fabric of the building has been funded by grants from the Heritage Lottery Fund, NPTCBC and from funds from within the Church. The Heritage Lottery Fund grant stipulates that it is repayable if the building ceases for worship within 10 years. The work was completed during the year ended 31st December 2010.

St. David's Church - Tower
The project was completed during April 2015.

Standard conditions relating to the repayment of the grants received, should worship at the Church cease within a stipulated period, are in place.

St. Thomas' Church - Tower
During 2015 a fund was launched to enable tower repairs to be carried out; this was completed in 2018.

19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).


Afon
Ministry
Area
Nedd

Charity registration number 1134218

AFON NEDD MINISTRY AREA

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023



AFON NEDD MINISTRY AREA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	All members of the MAC are charity trustees
Charity number	1134218
Principal address	The Rectory 23 London Road Neath SA11 1LE
Independent examiner	Richard N Chapple ACCA WBV Limited The Third Floor Langdon House, Langdon Road SA1 Swansea Waterfront Swansea Wales SA1 8QY

AFON NEDD MINISTRY AREA

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Statement of financial activities	7
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AFON NEDD MINISTRY AREA

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note to the financial statements and comply with the charity's governing document, the Charities Act 2011, "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) and the Church in Wales accounting regulations.

Objectives and activities

The promotion of the whole mission of the church, pastoral, evangelistic, social and ecumentical, in the Parish.

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous twelve months. The review also helps us to ensure our aims, objectives and activities remain focused on our stated objectives. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities, in particular the specific guidance on Charities for the advancement of religion. This ensures that we continue our purpose of encouraging the beliefs, tenets and practices of Christianity, thereby seeking new followers and by encouraging and facilitating the practice of the Christian Faith by existing followers.

Encouraging and facilitating the practice of the Christian Faith by our Churches which includes the following:-

- The provision and maintenance of the Churches
- Conducting regular Christian worship in the buildings
- The celebration of the Holy Eucharist, baptisms, marriages and funerals
- The maintenance of Christian burial places
- Promoting the study of Christian teaching, practices and scriptures
- Safeguarding policies are in place at all out churches
- Following both Church in Wales and Diocesan Guidance

In addition to the above, Christian devotional acts and outreach work is carried out including:-

- Visiting the sick.
- Administering the sacraments to those unable to attend regular acts of worship, to the sick and dying.
- Supporting pastoral work.
- Supporting work carried out by other Christian agencies.
- Fostering ecumenical links between different Christian traditions.

To facilitate this work it is important that we maintain the fabric of the Churches.

Achievements and performance

Significant activities and achievements against objectives

We have 256 on The Electoral Roll of the Ministry Area. The pandemic has had an effect on MA life and worship in the church. In 2022, the Church of Saint Peter and Saint Paul was closed, and the declaration of redundancy is awaited.

Reverend Alison Reeves was appointed as Area Dean in the Bro Aman Ministry Area in the Diocese of Saint David's and left the Ministry Area before Easter. There are now two vacancies for the role of Team Vicar.

Reverend Lizzie Tremble-Nicholls left the Ministry Area at the end of December 2023 to continue her training in the Aberavon Ministry Area.

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Review of the year – For further details please see the Ministry Area Report for 2024

However, amongst some of the activities that took place in the Ministry Area to the end of 2023:

- The Mustard Seed Project started by Reverend Ali continued to provide social interaction as well as home grown produce for the local Foodbank.
- Messy Church was relaunched in the Neath constituency to compliment the excellent work done in Skewen by the existing Messy Church Team there.
- The work of the Mothers Union Branches in the new MA was strengthened and supported with new members and took part in a number of events, including a Banner Festival in Llandaff Cathedral.
- The Neath constituency relaunched its Sunday morning "Sunday's Cool" which runs alongside the 11.00am Eucharist in Saint David's Church.
- Members of the MA attended Llandaff Cathedral Evensong as part of the networking arrangements with the Diocese.
- The outdoor Nativity Service on Ael y Bryn Farm in Tonmawr continues to be a regular seasonal event.
- Saint Mary's Church Hall was sold and the congregation are continuing to explore and plan for a redevelopment of the rear of the church for social activities.
- The Parish Retreat took place at Saint Teilo's Church in Tonmawr with visits to Ael Y Bryn Farm and a meal together at Bryn Betws.
- An Arts Festival took place in Neath in which two of the MA churches participated as venues for displays and activities.
- The sale of Saint Catherine's Church and Church Hall were completed following their closure and redundancy.

Financial review

The overall financial results indicate that both unrestricted and restricted funds generated surpluses. The detailed results are disclosed in the attached financial statements.

Reserves policy

The MAC has a policy of retaining reserve funds to ensure the continual operation of the Ministry Area. Surplus funds, where available, are retained on a Treasury Deposit account pending the requirements of the MAC.

Major risks

The MAC considers the major risks to which the Charity is exposed and establishes systems to mitigate those risks. The risks facing the Charity include the state of repair of the churches and the financial requirements to meet day to day administration. The fabric of each church is continually monitored by the Churches' sub-wardens and reported upon to the MAC; the finances are controlled by careful budgeting and periodic appeal to the worshipers and other fund raising activities.

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Plans for future periods

As this report is being complied, the new Ministry Area is examining its priorities and aims. This is being done in conjunction with the Archdeacons of the Diocese of Llandaff as part of their Visitation process. This is a developing process as the Ministry continues to "bed in" and new relationships are formed and nurtured with the constituent churches, their members and organisations involved.

In light of this our major priority continues to be the wellbeing of our congregations following the prolonged effects of the Covid pandemic.

However, we aspire that within the next year we can consider the following:

- To continue our work with children, ensuring Messy Church is held more regularly; That "Sunday's Cool" continues to grow and to work at developing youth ministry generally, building on the work began by the Engagement Officer and the "Young Faith Matters" initiative.
- To look at the use of our church buildings and to develop better facilities and regular maintenance of them in conjunction with the newly constituted Property and Churches Team ("PACT")
- To continue with the regular prayer & bible study groups
- To develop and continue working with schools in the Ministry Area and, in particular, our Church School.
- To foster and enhance community working through the Briton Ferry Community Shop and the groups that use Ty Santes Fair.
- Tol continue to work with Churches Together and support the work of Foodbank.

The MA runs well thanks by and large to the continued support and wisdom of the Ministry Area Leader, the MAC and the many volunteers who willingly give of their time and experience.

Structure, governance and management

The Afon Nedd Ministry Area (ANMA) came into being on the 1st January 2022. It comprises the former Parishes of Skewen and Briton Ferry/Llansawel and the Rectorial Benefice of Neath which was registered with the Charity Commission on 9 February 2010 under the name of R.B. Neath Parochial Church Council (PCC). The charity number is 1134218. The new ANMA retains the same charity number. It performs its role through the Ministry Area Council (MAC) which is the name of the trustee body in place of the PCC.

Church buildings within the Benefice:
St Thomas' Church
St David's Church
St Illtyd's Church
Ss Peter & Paul's Church, Cimla – Closed and awaiting declaration of redundancy.
St Teilo's Church, Tonmawr
St John's Church, Skewen
St Mary's Church, Llansawel
Ty Santes Fair, Skewen

AFON NEDD MINISTRY AREA

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Ministry Team

Ministry Area Leader (Incumbent):	The Rev'd Canon Lynda Newman
Ministry Area Lay Chair:	Mark Ritzmann
Team Vicars:	Reverend Alison Reeves, Reverend Chris Coles
Curate:	Vacant
Deacon:	Reverend Lizzy Tremble-Nicholls (Until 31st December 2023)
Reader:	Sue Andrews

Wardens and MAC Membership

MA Leader's Warden	Judith Cole
MA People's Warden	Pamela Williams.
MA Treasurer:	Paul Bennett (ex Officio)

MA Council Members

St. Illtyd's Church	Andrew McCutcheon
St. Thomas' Church	Robert Williams, Linda Powell
St. Davids's Church	Clare Evans, Helen Bennett
St John's Skewen	Kay Britton, Howell Price
St Mary's Briton Ferry	Neil Howells, Alison Francis
St. Teilo's Church	Gwenda Smart
Co-opted Members:	Gary Calder (MA Bookkeeper) Cath Archard (Safeguarding Officer) Judith McCutcheon (MAC Secretary)

The trustees report was approved by the Board of Trustees.

.....
Mr P J Bennett
Trustee

Date: 24.10.2024

L.E.N
.....
The Reverend Canon L.E. Newman
Trustee

AFON NEDD MINISTRY AREA

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

- To comply fully with the provisions of the Constitution of the Church in Wales in administering the ANMA with our seven churches of St Thomas, St Illtyd, St David, St John, St Mary, St Teilo, and Ty Santes Fair. The Church in Wales is a province within the Anglican Communion and, as such, exists to advance the Christian religion through world-wide mission. The object of the MA Council is to ensure that the life and work of the Church within the Ministry Area helps to fulfil that mission, both locally and more widely.

- The MAC. is not a body corporate. Its composition, procedure and powers are regulated by the Constitution of the Church in Wales, as amended from time to time by its Governing Body, set up under Section 13 (1) of the Welsh Churches Act 1914. Elections are held at an annual vestry meeting which must take place on or before 30th April. The persons whose names are entered on the Electoral Roll are entitled to vote and to stand for election. Before assuming office, every member of the MA Council must sign a declaration that he or she will be bound by the Constitution.

- The Representative Body of the Church in Wales holds the land and property of the Church in Wales, including St. Thomas', St Illtyd's, St. David's, St John, St Mary, St Teilo, and Ty Santes Fair buildings, their contents and grounds. The Representative Body is an Exempt Charity and was set up under Section 13 (2) of the Welsh Church Acts 1914. It acts on behalf of the Province in paying the stipends of full-time clergy.

- It is the responsibility of the Ministry Area Leader (Incumbent), the Ministry Area Lay Chair and the MAC to consult together and to co-operate in all matters of concern and importance to the benefice for the promotion of the whole mission of the Church, pastoral, evangelistic, social and ecumenical within the MA. The MAC is also responsible for the MA budget and all expenditure there under, the care and maintenance of the church fabric, grounds and the churchyard. The council is also the normal channel of communication between parishioners and the Bishop of the diocese.

- Within the MA is Alderman Davies' School. This school owes its origin to the will of Alderman John Davies who left a legacy for its founding in 1719. The Ministry Area Council, (Incumbent), the Churchwardens, and the "overseers of the poor" are the Trustees. They hand the day-today running of the school to a Governing Body appointed in accordance with present day Education Legislation. The curriculum taught is in accordance with the tenets of the Church in Wales.

- The MA has a pastoral interest in the Llewellyn Alms Houses which were founded in 1897. The Ministry Area Leader is the only ex-officio Trustee of this charity.

- The Objective of the Afon Nedd Ministry Area and its seven churches is the Mission and ministry of the Christian Community in this place. This is achieved by all its spiritual and social activities. These are described in detail in the Ministry Area Leader's Pastoral report, which is presented annually at the Annual Vestry Meeting. The prime objective is the celebration of Christian worship on Sundays and principal feast days and the proclamation of the gospel through this worship. This Mission is accomplished in co-operation with the Diocese of Llandaff and the Area Deanery of Neath & Port Talbot.

AFON NEDD MINISTRY AREA

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AFON NEDD MINISTRY AREA

I report to the trustees on my examination of the financial statements of Afon Nedd Ministry Area (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements 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 financial statements to be reached.

Richard N Chapple ACCA
WBV Limited

The Third Floor
Langdon House, Langdon Road
SA1 Swansea Waterfront
Swansea
SA1 8QY
Wales

Dated: .....

AFON NEDD MINISTRY AREA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	2	62,087	150	62,237	228,365	5,270	233,635
Charitable activities	3	175,517	495	176,012	163,782	-	163,782
Other trading activities	4	88,302	6,106	94,408	98,341	5,682	104,023
Investments	5	4,030	183	4,213	515	6	521
Total income		329,936	6,934	336,870	491,003	10,958	501,961
Charitable activities	6	363,033	2,257	365,290	345,282	1,648	346,930
Net income/(expenditure) and movement in funds		(33,097)	4,677	(28,420)	145,721	9,310	155,031
Reconciliation of funds:							
Fund balances at 1 January 2023		517,611	291,095	808,706	371,890	281,785	653,675
Fund balances at 31 December 2023		484,514	295,772	780,286	517,611	291,095	808,706

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The net movement in unrestricted funds of £145,721 in 2022 included cash reserves as at 1 January 2022 pertaining to parishes that were not part of the ministry area prior to this date. The amount received totalled £147,164.

AFON NEDD MINISTRY AREA

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		215,311		216,294
Current assets					
Stocks	12	2,962		2,730	
Debtors	13	7,171		11,099	
Cash at bank and in hand		567,443		589,352	
		577,576		603,181	
Creditors: amounts falling due within one year	14	12,601		10,769	
Net current assets			564,975		592,412
Total assets less current liabilities			780,286		808,706
The funds of the charity					
Restricted income funds	15		295,772		291,095
Unrestricted funds			484,514		517,611
			780,286		808,706

The financial statements were approved by the trustees on .....

.....
Mr P J Bennett
Trustee

L.E.N.
.....
The Reverend Canon L.E. Newman
Trustee

AFON NEDD MINISTRY AREA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity Information

Afon Nedd Ministry Area is a Charity, registered with the Charity Commission on 9 February 2010. The charity number is 1134218.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, the Church in Wales Accounting Regulations, the Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Incoming resources are all accounted for gross.

Planned giving, collection and donations are recognised when receipt is probable.

Grants and legacies are accounted for when the MAC is legally entitled to the amounts due. All other income is generally recognised when it is received.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.5 Expenditure

Parish share is paid regularly and is included in expenditure for the year to which it relates.
Unrestricted fund grants are recognised when determined by the MAC.

Amounts received specifically for missions are dealt with as restricted funds and the liability for payment is recognised when the amounts are received.

All other expenditure is generally recognised when it is incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil depreciation and 50 years (see below)
Fixtures and fittings	Selected rates

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The Church buildings except as noted in note 11 to the accounts are vested in The Representative body of the Church in Wales, consequently, none of this property forms part of the assets of the Benefice. Provision for depreciation of properties help by the Parish, is made as follows:-

Curate's House at Little Haven, Lewis Road, Neath
NIL, as market value is agreed to be in excess of cost..

Church Hall at Cimla
Written off over 50 years from 1964.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost or net realisable value.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	62,087	150	62,237	81,201	5,270	86,471
Donated goods and services	-	-	-	147,164	-	147,164
	62,087	150	62,237	228,365	5,270	233,635
Donations and gifts						
Legacies and general donations	34,141	150	34,291	53,484	100	53,584
DBF Grant	22,904	-	22,904	18,417	-	18,417
For the World-wide Church	4,892	-	4,892	9,300	-	9,300
National Heritage	-	-	-	-	5,170	5,170
Other	150	-	150	-	-	-
	62,087	150	62,237	81,201	5,270	86,471

Donated goods and services

The amount included in 2022 related to cash reserves brought forward from prior years, which were introduced to the Afon Nedd Ministry Area from the following three churches; St John the Baptist, St Mary's Briton Ferry and Ty Santes.

3 Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Direct giving - planned						
Income from	131,196	495	131,691	114,415	-	114,415
Direct giving - other						
Income from	13,945	-	13,945	12,902	-	12,902
Indirect giving - tax refunds						
Income from	30,376	-	30,376	36,465	-	36,465
	175,517	495	176,012	163,782	-	163,782

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from other trading activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Trading activity income	88,302	6,106	94,408	98,341	5,682	104,023

	2023 £	2022 £
Money raising		
Magazine subscriptions and adverts	4,339	3,543
Events	23,954	40,339
Tesco Voucher Scheme	4,200	1,250
Other income		
House rental	-	5,760
Church building rental	14,075	8,423
Weddings, funerals and other services	19,220	29,764
Lottery bonus ball	654	2,508
Other sundry income	27,966	12,436
	94,408	104,023

5 Income from investments

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Interest receivable	4,030	183	4,213	515	6	521

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable activities

	Missions 2023 £	Maint of ministry 2023 £	Maint of churches 2023 £	Maint of services 2023 £	Expenses of clerics 2023 £	Parish expenses 2023 £	Maint of property 2023 £	Total 2023 £	Total 2022 £
Outside/inside parish	4,848	-	-	-	-	-	-	4,848	6,585
Home	11,372	-	-	-	-	-	-	11,372	9,328
Parish share	-	178,954	-	-	-	-	-	178,954	169,597
Clergy remuneration/expenses	-	15,482	-	-	-	-	-	15,482	13,494
Insurance	-	-	12,327	-	-	-	-	12,327	12,681
Light, heat and water	-	-	35,403	-	-	-	1,474	36,877	28,068
Repairs and maintenance	-	-	37,540	-	-	-	10,762	48,302	51,467
Wedding and funeral services expenses	-	-	-	13,144	-	-	-	13,144	11,990
Altar requisites etc	-	-	-	-	-	-	-	-	(105)
Sundry expenses	-	-	-	-	-	6,541	-	6,541	11,496
Staff costs	-	-	-	-	14,312	-	-	14,312	11,006
Printing, postage and stationery	-	-	-	-	-	8,933	-	8,933	7,069
Telephone	-	-	-	-	-	701	-	701	520
Fundraising costs	-	-	-	-	-	6,864	-	6,864	7,348
Depreciation	-	-	-	-	-	983	-	983	986
Audit and accountancy	-	-	-	-	-	5,650	-	5,650	5,400
	16,220	194,436	85,270	13,144	14,312	29,672	12,236	365,290	346,930
Analysis by fund									
Unrestricted funds	16,220	194,436	85,120	12,595	14,312	28,114	12,236	363,033	345,282
Restricted funds	-	-	150	549	-	1,558	-	2,257	1,648
	16,220	194,436	85,270	13,144	14,312	29,672	12,236	365,290	346,930

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable activities **(Continued)**

For the year ended 31 December 2022

	Missions	Maint of ministry	Maint of churches	Maint of services	Expenses of clerics	Parish expenses	Maint of property	Total 2022
	£	£	£	£	£	£	£	£
Outside/inside parish	6,585	-	-	-	-	-	-	6,585
Home	9,328	-	-	-	-	-	-	9,328
Parish share	-	169,597	-	-	-	-	-	169,597
Clergy remuneration/expenses	-	13,494	-	-	-	-	-	13,494
Insurance	-	-	12,681	-	-	-	-	12,681
Light, heat and water	-	-	22,851	-	5,217	-	-	28,068
Repairs and maintenance	-	-	37,990	-	-	-	13,477	51,467
Wedding and funeral services expenses	-	-	-	11,990	-	-	-	11,990
Altar requisites etc	-	-	-	(105)	-	-	-	(105)
Sundry expenses	-	-	-	714	-	10,782	-	11,496
Staff costs	-	-	-	-	11,006	-	-	11,006
Printing, postage and stationery	-	-	-	-	-	7,069	-	7,069
Telephone	-	-	-	-	-	520	-	520
Fundraising costs	-	-	-	-	-	7,348	-	7,348
Depreciation	-	-	-	-	-	986	-	986
Other charitable expenditure	-	-	-	-	-	5,400	-	5,400
	15,913	183,091	73,522	12,599	16,223	32,105	13,477	346,930
Analysis by fund								
Unrestricted funds	15,913	183,091	73,522	12,599	16,223	30,457	13,477	345,282
Restricted funds	-	-	-	-	-	1,648	-	1,648
	15,913	183,091	73,522	12,599	16,223	32,105	13,477	346,930

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable activities **(Continued)**

AFON NEDD MINISTRY AREA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Charitable activities

	£
Outside Parish	
Christian Aid	938
Syria Earthquake Appeal	1,090
British Red Cross	1,000
Cancer Research	211
Wales Air Ambulance	100
Royal British Legion	729
Gaza Appeal	129
	4,197
Inside Parish	
Churches Together	441
DBF Fund	210
	651
Home	
Salvation Army	250
Neath Rotary Club	150
Walsingham Shrine	100
Friends trips	1,140
Sundry donation St David's Church	500
Sundry donation St Thomas's Church	50
Sundry donation St Teilo's Church	50
Teulu Duw	391
Neath YMCA	332
Mission/grant purchases	6,578
Popham Kidney Research	100
Other	1,731
	11,372

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
15	15

Salaries for 2023 were £18,156 (2022 £14,670)
Social security costs for 2023 were £402 (2022: £237)
Pension costs for 2023 were £173 (2022: £99)

There were no employees whose annual remuneration was more than £60,000.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 January 2023	232,493	46,741	279,234
At 31 December 2023	232,493	46,741	279,234
Depreciation and impairment			
At 1 January 2023	23,066	39,874	62,940
Depreciation charged in the year	-	983	983
At 31 December 2023	23,066	40,857	63,923
Carrying amount			
At 31 December 2023	209,427	5,884	215,311
At 31 December 2022	209,427	6,867	216,294

The Freehold land and buildings comprises:-

	£
Curate's House - Little Haven	209,427
Expenditure on St Peter and St Paul's Church Hall	23,066

12 Stocks

	2023	2022
	£	£
Raw materials and consumables	2,962	2,730

13 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Other debtors	7,171	11,099

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	7,201	5,369
Accruals and deferred income	5,400	5,400
	12,601	10,769

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds		
	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 31 December 2023
	£	£	£	£
Stewardship - Mrs Lawrence funds	13,646	-	-	13,646
Stewardship - Property fund	213,826	-	-	213,826
Stewardship - Parochial missions	978	-	-	978
Stewardship - St Thomas tower restoration	18,242	-	-	18,242
St Davids - Friends	16,756	6,569	(1,810)	21,515
St Davids - Restoration	7,052	-	-	7,052
St Davids - Organ fund	3,229	-	(404)	2,825
St Davids - Surplus fund	116	-	-	116
St Thomas - Friends	12,011	-	-	12,011
St Thomas - Restoration	5,170	-	-	5,170
St Illtyd - Chancel reserve fund	4	-	-	4
St Illtyd - Friends	65	365	(43)	387
	291,095	6,934	(2,257)	295,772

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	517,611	329,936	(363,033)	484,514

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

16 **Unrestricted funds** (Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	371,890	491,003	(345,282)	517,611

17 **Analysis of net assets between funds**

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
Fund balances at 31 December 2023 are represented by:			
Tangible assets	3,797	211,514	215,311
Current assets/(liabilities)	480,717	84,258	564,975
	484,514	295,772	780,286

	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£
Fund balances at 31 December 2022 are represented by:			
Tangible assets	4,376	211,918	216,294
Current assets/(liabilities)	513,235	79,177	592,412
	517,611	291,095	808,706

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

18 Financial commitments, guarantees and contingent liabilities

St. Illtyd's Church
During the year ended 31st December 2003 grant aided refurbishment work was completed on St. Illtyd's Church. The project cost approximately £283,200 and was financed by the Heritage Lottery Fund, CADW and Benefice funds.

The terms of the Heritage Lottery Fund grant stipulate that the grant is repayable if the 'Approved Usage' of the building ceases; it is not time limited. The terms of the CADW grant stipulate that it is repayable if the building ceases for worship within 5 years of the grant being made.

St. David's Church - refurbishment
During the year ended 31st December 2007 refurbishment work commenced on St. David's Church. The work on the fabric of the building has been funded by grants from the Heritage Lottery Fund, NPTCBC and from funds from within the Church. The Heritage Lottery Fund grant stipulates that it is repayable if the building ceases for worship within 10 years. The work was completed during the year ended 31st December 2010.

St. David's Church - Tower
The project was completed during April 2015.

Standard conditions relating to the repayment of the grants received, should worship at the Church cease within a stipulated period, are in place.

St. Thomas' Church - Tower
During 2015 a fund was launched to enable tower repairs to be carried out; this was completed in 2018.

19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).


Afon
Ministry
Area
Nedd

Outlook

RE: Afon Nedd MA

From Laura Daniels <LauraD@wbv.ltd.uk>
Date Tue 2024-10-29 4:50 AM
To Paul Bennett <paul.bennett@hutchinsonthomas.com>; Richard Chapple <richard@wbv.ltd.uk>

1 attachments (177 KB)
Accounts 31 December 2023.pdf;

Caution! This message was sent from outside your organization. Allow sender | Block sender | Report

Hi Paul,

We have now completed our independent examination and can confirm here are no issues noted and no breaches to report.

I attach a final copy of the accounts.

I shall arrange for the accounts etc to be sent out for approval in due course. Please can you confirm the best address for posting?

Thanks,

Laura

wbv Chartered Accountants

Laura Daniels
Client Manager at WBV Accountants

A: The 3rd Floor,Langdon House,Langdon Road,Swansea. SA18QY
T: Swansea:01792 652108 Neath:01639 635555
E: LauraD@wbv.ltd.uk
W: https://wbvaccountants.co.uk

ICAEW CHARTERED ACCOUNTANTS INVESTORS IN PEOPLE xero sage

For Disclaimers,Terms and Conditions please click here.

Afon Nedd Ministry Area

England & Wales - Charity number 1134218

Accounts

Charity registration number 1134218

AFON NEDD MINISTRY AREA

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

AFON NEDD MINISTRY AREA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	All members of the MAC are charity trustees
Charity number	1134218
Principal address	The Rectory 23 London Road Neath Neath Port Talbot SA11 1LE
Independent examiner	Richard N Chapple ACCA WBV Limited The Third Floor Langdon House, Langdon Road SA1 Swansea Waterfront Swansea Wales SA1 8QY

AFON NEDD MINISTRY AREA

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Balance sheet	8
Statement of cash flows	9
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AFON NEDD MINISTRY AREA

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) and the Church in Wales accounting regulations.

Objectives and activities

The promotion of the whole mission of the church, pastoral, evangelistic, social and ecumentical, in the Parish.

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous twelve months. The review also helps us to ensure our aims, objectives and activities remain focused on our stated objectives. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities, in particular the specific guidance on Charities for the advancement of religion. This ensures that we continue our purpose of encouraging the beliefs, tenets and practices of Christianity, thereby seeking new followers and by encouraging and facilitating the practice of the Christian Faith by existing followers.

Encouraging and facilitating the practice of the Christian Faith by our Churches which includes the following:-

- The provision and maintenance of the Churches
- Conducting regular Christian worship in the buildings
- The celebration of the Holy Eucharist, baptisms, marriages and funerals
- The maintenance of Christian burial places
- Promoting the study of Christian teaching, practices and scriptures
- Safeguarding policies are in place at all out churches

In addition to the above, Christian devotional acts and outreach work is carried out including:-

- Visiting the sick.
- Administering the sacraments to those unable to attend regular acts of worship, to the sick and dying.
- Supporting pastoral work.
- Supporting work carried out by other Christian agencies.
- Fostering ecumenical links between different Christian traditions.

To facilitate this work it is important that we maintain the fabric of the Churches.

Achievements and performance

Significant activities and achievements against objectives

We have 254 on The Electoral Roll of the Ministry Area. The pandemic has had an effect on MA life and worship in the church. Most services have been re-introduced but not all congregation members have returned. In the year, the Church of Saint Peter and Saint Paul was closed due to issues with asbestos. It was not deemed economical to repair in its existing format and alternative options to redevelop the site for worship could not be agreed. Formal declaration of redundancy as a place of worship is awaited.

Reverend Stuart Ghezzi left the MA and the Reverend Alison Reeves was appointed as Team Vicar. A vacancy remains for another Team Vicar.

Review of the year

Amongst some of the activities that took place in the Ministry Area to the end of 2022:

- Reverend Stuart Ghezzi left in April to take up an appointment in the Rhondda.
- Ss Peter & Paul's Church was closed as asbestos was found in the church. Arrangements were made for an inventory of its contents and the disposal by faculty to other places of worship in the Diocese.
- An Engagement Officer was appointed by the Diocese to work in the Ministry Area primarily to promote Children's work known as "Young Faith Matters".
- The work of the Mothers Union Branches in the new MA was strengthened and supported with new members.
- The Annual Pet service was held in St Teilo's Church.
- Quarterly MA Services were held in different churches in the MA.
- Members of the MA attended Llandaff Cathedral Evensong as part of the networking arrangements with the Diocese.
- We held another outdoor Nativity Service in December 2022 on Ael y Bryn Farm in Tonmawr.
- Ladies who Lunch continues to meet and are a very active group.
- The Parish Retreat took place.
- Reverend Elizabeth Tremble-Niccol was ordained deacon and joined the MA in June.
- Several Churches in the MA received several grants from Neath Town Council.

Financial review

The overall financial results indicate that both unrestricted and restricted funds generated surpluses. The detailed results are disclosed in the attached financial statements.

Reserves policy

The MAC has a policy of retaining reserve funds to ensure the continual operation of the Benefice. Surplus funds, where available, are retained on a Treasury Deposit account pending the requirements of the MAC.

Major risks

The MAC considers the major risks to which the Charity is exposed and establishes systems to mitigate those risks. The risks facing the Charity include the state of repair of the churches and the financial requirements to meet day to day administration. The fabric of each church is continually monitored by the Churches' sub-wardens and reported upon to the MAC; the finances are controlled by careful budgeting and periodic appeal to the worshipers and other fund raising activities.

Plans for future periods

As this report is being complied, the new Ministry Area is examining its priorities and aims. This is being done in conjunction with the Archdeacons of the Diocese of Llandaff as part of their Visitation process. This is a developing process as the Ministry begins to “bed in” and new relationships are formed and nurtured with the constituent churches, their members and organisations involved.

In light of this our major priority remains as the wellbeing of our congregations and to look at the fabric of the churches following the prolonged effects of the Covid pandemic.

However, we are hopeful that within the next year we can consider the following:

- Continuing our work with children, ensuring Messy Church is held more regularly; and working at developing youth ministry and building on the work began by the appointment of an Engagement Officer and the "Young Faith Matters" initiative.
- To continue with the regular prayer & bible study groups
- To develop and foster greater links within the MA as a result of the joining together of the two previous parishes of Skewen and Briton Ferry/Llansawel and the Rectorial Benefice of Neath.

We will continue to work with Churches Together and play our part within Foodbank.

The MA runs well thanks by and large to the continued support and wisdom of the Ministry Area Leader, the MAC and the many volunteers who willingly give of their time and experience.

Structure, governance and management

The Afon Nedd Ministry Area (ANMA) came into being on the 1st January 2022. It comprises the former Parishes of Skewen and Briton Ferry/Llansawel and the Rectorial Benefice of Neath which was registered with the Charity Commission on 9 February 2010 under the name of R.B. Neath Parochial Church Council (PCC). The charity number is 1134218. The new ANMA retains the same charity number. It performs its role through the Ministry Area Council (MAC) which is the name of the trustee body in place of the PCC.

Church buildings within the Benefice:
St Thomas' Church
St David's Church
St Illtyd's Church
Ss Peter & Paul's Church, Cimla
St Teilo's Church, Tonmawr
St John's Church, Skewen
St Mary's Church, Llansawel
Ty Santes Fair, Skewen

AFON NEDD MINISTRY AREA

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Ministry Team

Ministry Area Leader (Incumbent):	The Rev'd Canon Lynda Newman
Ministry Area Lay Chair:	Mr Mark Ritzmann
Team Vicars:	Reverend Alison Reeves, Reverend Chris Coles
Curate:	Reverend Stuart Ghezzi
Deacon:	Reverend Lizzy Tremble-Nicholls
Reader:	Mrs S.Andrews

Wardens and MAC Membership

MA Leader's Warden	Judith Cole
MA People's Warden	Pamela Williams
MA Treasurer:	Paul Bennett (ex Officio)

MA Council Members

St. Thomas' Church	Robert Williams, Linda Powell
St. Davids's Church	Clare Evans, Helen Bennett
St. Peter and Paul's Church	Gary Calder, Adrian Jones
St John's Skewen	Kay Britton, Roger Jones
St Mary's Briton Ferry	Neil Howells, Keith Buckley
St. Teilo's Church	Gwenda Smart
Co-opted Members:	Gary Calder (MA Bookkeeper) Cath Archard (Safeguarding Officer) Judith McCutcheon (MAC Secretary)

The trustees report was approved by the Board of Trustees.

P J Bennett .....
Mr P J Bennett
Trustee

L E Newman .....
The Reverend Canon L.E. Newman
Trustee

Date: 26 October 2023

AFON NEDD MINISTRY AREA

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

- To comply fully with the provisions of the Constitution of the Church in Wales in administering the ANMA with our seven churches of St Thomas, St Illtyd, St David, St John, St Mary, St Teilo, and Ty Santes Fair. The Church in Wales is a province within the Anglican Communion and, as such, exists to advance the Christian religion through world-wide mission. The object of the MA Council is to ensure that the life and work of the Church within the Ministry Area helps to fulfil that mission, both locally and more widely.

- The MAC. is not a body corporate. Its composition, procedure and powers are regulated by the Constitution of the Church in Wales, as amended from time to time by its Governing Body, set up under Section 13 (1) of the Welsh Churches Act 1914. Elections are held at an annual vestry meeting which must take place on or before 30th April. The persons whose names are entered on the Electoral Roll are entitled to vote and to stand for election. Before assuming office, every member of the MA Council must sign a declaration that he or she will be bound by the Constitution.

- The Representative Body of the Church in Wales holds the land and property of the Church in Wales, including St. Thomas', St Illtyd's, St. David's, St John, St Mary, St Teilo, and Ty Santes Fair buildings, their contents and grounds. The Representative Body is an Exempt Charity and was set up under Section 13 (2) of the Welsh Church Acts 1914. It acts on behalf of the Province in paying the stipends of full-time clergy.

- It is the responsibility of the Ministry Area Leader (Incumbent), the Ministry Area Lay Chair and the MAC to consult together and to co-operate in all matters of concern and importance to the benefice for the promotion of the whole mission of the Church, pastoral, evangelistic, social and ecumenical within the MA. The MAC is also responsible for the MA budget and all expenditure there under, the care and maintenance of the church fabric, grounds and the churchyard. The council is also the normal channel of communication between parishioners and the Bishop of the diocese.

- Within the MA is Alderman Davies' School. This school owes its origin to the will of Alderman John Davies who left a legacy for its founding in 1719. The Ministry Area Council, (Incumbent), the Churchwardens, and the "overseers of the poor" are the Trustees. They hand the day-today running of the school to a Governing Body appointed in accordance with present day Education Legislation. The curriculum taught is in accordance with the tenets of the Church in Wales.

- The MA has a pastoral interest in the Llewellyn Alms Houses which were founded in 1897. The Ministry Area Leader is the only ex-officio Trustee of this charity.

- The Objective of the Afon Nedd Ministry Area and its seven churches is the Mission and ministry of the Christian Community in this place. This is achieved by all its spiritual and social activities. These are described in detail in the Ministry Area Leader's Pastoral report, which is presented annually at the Annual Vestry Meeting. The prime objective is the celebration of Christian worship on Sundays and principal feast days and the proclamation of the gospel through this worship. This Mission is accomplished in co-operation with the Diocese of Llandaff and the Area Deanery of Neath & Port Talbot.

AFON NEDD MINISTRY AREA

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AFON NEDD MINISTRY AREA

I report to the trustees on my examination of the financial statements of Afon Nedd Ministry Area (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements to be reached.

R C Chapple

Richard N Chapple ACCA
WBV Limited

The Third Floor
Langdon House, Langdon Road
SA1 Swansea Waterfront
Swansea
SA1 8QY
Wales

Dated: ..*26 October 2023*.....

AFON NEDD MINISTRY AREA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	**2**	228,365	5,270	233,635	57,203	4,870	62,073
Charitable activities	**3**	163,782	-	163,782	115,201	313	115,514
Other trading activities	**4**	98,341	5,682	104,023	46,144	1,863	48,007
Investments	**5**	515	6	521	412	28	440
Total income		491,003	10,958	501,961	218,960	7,074	226,034
Charitable activities	**6**	345,282	1,648	346,930	221,662	8,549	230,211
Net income/(expenditure)		145,721	9,310	155,031	(2,702)	(1,475)	(4,177)
Transfers between funds		-	-	-	(3,520)	3,520	-
Net movement in funds		145,721	9,310	155,031	(6,222)	2,045	(4,177)
Reconciliation of funds:							
Fund balances at 1 January 2022		371,890	281,785	653,675	378,112	279,740	657,852
Fund balances at 31 December 2022		517,611	291,095	808,706	371,890	281,785	653,675

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The net movement in unrestricted funds of £145,721 includes cash reserves as at 1 January 2022 pertaining to parishes that were not part of the ministry area prior to this date. The amount received totalled £147,164 (as detailed per note 2 on page 3).

AFON NEDD MINISTRY AREA

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	**11**		216,294		217,280
Current assets					
Stocks	**12**	2,730		2,357	
Debtors	**13**	11,099		19,741	
Cash at bank and in hand		589,352		425,625	
		603,181		447,723	
Creditors: amounts falling due within one year	**14**	10,769		11,328	
Net current assets			592,412		436,395
Total assets less current liabilities			808,706		653,675
The funds of the charity					
Restricted income funds	**15**		291,095		281,785
Unrestricted funds			517,611		371,890
			808,706		653,675

The financial statements were approved by the trustees on 26 October 2023

P J Bennett
.....
Mr P J Bennett
Trustee

L E Newman
.....
The Reverend Canon L.E. Newman
Trustee

AFON NEDD MINISTRY AREA

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**22**		163,206		(4,311)
Investing activities					
Investment income received		521		440	
Net cash generated from investing activities			521		440
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			163,727		(3,871)
Cash and cash equivalents at beginning of year			425,625		429,496
Cash and cash equivalents at end of year			589,352		425,625

1 Accounting policies

Charity information

Afon Nedd Ministry Area is a Charity, registered with the Charity Commission on 9 February 2010. The charity number is 1134218.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011. the Church in Wales Accounting Regulations, the Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Incoming resources are all accounted for gross.

Planned giving, collection and donations are recognised when receipt is probable.

Grants and legacies are accounted for when the MAC is legally entitled to the amounts due. All other income is generally recognised when it is received.

1.5 Expenditure

Parish share is paid regularly and is included in expenditure for the year to which it relates.
Unrestricted fund grants are recognised when determined by the MAC.

Amounts received specifically for missions are dealt with as restricted funds and the liability for payment is recognised when the amounts are received.

All other expenditure is generally recognised when it is incurred.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil depreciation and 50 years (see below)
Fixtures and fittings	Selected rates

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The Church buildings except as noted in note 11 to the accounts are vested in The Representative body of the Church in Wales, consequently, none of this property forms part of the assets of the Benefice. Provision for depreciation of properties help by the Parish, is made as follows:-

Curate's House at Little Haven, Lewis Road, Neath
NIL, as market value is agreed to be in excess of cost..

Church Hall at Cimla
Written off over 50 years from 1964.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost or net realisable value.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	81,201	5,270	86,471	57,203	4,870	62,073
Donated goods and services	147,164	-	147,164	-	-	-
	228,365	5,270	233,635	57,203	4,870	62,073

2 Income from donations and legacies **(Continued)**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts						
Legacies and general donations	53,484	100	53,584	6,976	290	7,266
Neath Town Council	-	-	-	200	-	200
DBF Grant	18,417	-	18,417	50,027	-	50,027
For the World-wide Church	9,300	-	9,300	-	4,580	4,580
National Heritage	-	5,170	5,170	-	-	-
	81,201	5,270	86,471	57,203	4,870	62,073

Donated goods and services

At 1 January 2022, cash reserves totaling £147,164 were introduced to the Afon Nedd Ministry Area from the following three churches;

St John the Baptist
St Mary's Britton Ferry
Ty Santes

3 Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Direct giving - planned						
Income from	114,415	-	114,415	85,633	13	85,646
Direct giving - other						
Income from	12,902	-	12,902	7,098	300	7,398
Indirect giving - tax refunds						
Income from	36,465	-	36,465	22,470	-	22,470
	163,782	-	163,782	115,201	313	115,514

4 Income from other trading activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Trading activity income	98,341	5,682	104,023	46,144	1,863	48,007

	2022 £	2021 £
Money raising		
Magazine subscriptions and adverts	3,543	5,466
Events	40,339	13,330
Tesco voucher scheme	1,250	110
Other income		
House rental	5,760	8,640
Church building rental	8,423	-
Weddings, funerals and other services	29,764	13,525
Lottery bonus ball	2,508	3,020
St Catherine's Church disposal	-	1,867
Other sundry income	12,436	2,049
	104,023	48,007

5 Income from investments

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Interest receivable	515	6	521	412	28	440

6 Charitable activities

	Missions 2022 £	Maint of ministry 2022 £	Maint of churches 2022 £	Maint of services 2022 £	Expenses of clerics 2022 £	Parish expenses 2022 £	Maint of property 2022 £	Total 2022 £	Total 2021 £
Outside/inside parish	6,585	-	-	-	-	-	-	6,585	14,811
Home	9,328	-	-	-	-	-	-	9,328	3,870
Parish share	-	169,597	-	-	-	-	-	169,597	98,945
Clergy remuneration/expenses	-	13,494	-	-	-	-	-	13,494	5,240
Insurance	-	-	12,681	-	-	-	-	12,681	7,707
Light, heat and water	-	-	22,851	-	5,217	-	-	28,068	16,880
Repairs and maintenance	-	-	37,990	-	-	-	13,477	51,467	50,777
Wedding and funeral services expenses	-	-	-	11,990	-	-	-	11,990	3,295
Altar requisites etc	-	-	-	(105)	-	-	-	(105)	4,190
Sundry expenses	-	-	-	714	-	10,782	-	11,496	4,881
Staff costs	-	-	-	-	11,006	-	-	11,006	9,953
Printing, postage and stationery	-	-	-	-	-	7,069	-	7,069	5,982
Telephone	-	-	-	-	-	520	-	520	1,091
Fundraising costs	-	-	-	-	-	7,348	-	7,348	1,601
Depreciation	-	-	-	-	-	986	-	986	988
Audit and accountancy	-	-	-	-	-	5,400	-	5,400	-
	15,913	183,091	73,522	12,599	16,223	32,105	13,477	346,930	230,211
Analysis by fund									
Unrestricted funds	15,913	183,091	73,522	12,599	16,223	30,457	13,477	345,282	221,662
Restricted funds	-	-	-	-	-	1,648	-	1,648	8,549
	15,913	183,091	73,522	12,599	16,223	32,105	13,477	346,930	230,211

6 Charitable activities **(Continued)**

For the year ended 31 December 2021

	Missions	Maint of ministry	Maint of churches	Maint of services	Expenses of clerics	Parish expenses	Maint of property	Total 2021
	£	£	£	£	£	£	£	£
Outside/inside parish	14,811	-	-	-	-	-	-	14,811
Home	3,870	-	-	-	-	-	-	3,870
Parish share	-	98,945	-	-	-	-	-	98,945
Clergy remuneration/expenses	-	5,240	-	-	-	-	-	5,240
Insurance	-	-	7,707	-	-	-	-	7,707
Light, heat and water	-	-	9,601	-	5,948	-	1,331	16,880
Repairs and maintenance	-	-	35,710	-	-	-	15,067	50,777
Wedding and funeral services expenses	-	-	-	3,295	-	-	-	3,295
Altar requisites etc	-	-	-	4,190	-	-	-	4,190
Sundry expenses	-	-	-	308	-	4,573	-	4,881
Staff costs	-	-	-	-	9,953	-	-	9,953
Printing, postage and stationery	-	-	-	-	-	5,982	-	5,982
Telephone	-	-	-	-	-	1,091	-	1,091
Fundraising costs	-	-	-	-	-	1,601	-	1,601
Depreciation	-	-	-	-	-	988	-	988
	18,681	104,185	53,018	7,793	15,901	14,235	16,398	230,211
Analysis by fund								
Unrestricted funds	11,415	104,185	53,018	7,793	15,901	13,448	15,902	221,662
Restricted funds	7,266	-	-	-	-	787	496	8,549
	18,681	104,185	53,018	7,793	15,901	14,235	16,398	230,211

7 Charitable activities

	£
Outside parish	
Christian Aid	1,950
Ukraine Appeal	2,575
Shelter Box	1,000
Alzheimers UK	1,000
British Heart Foundation	100
	6,625
Inside Parish	
Allotment Neath	89
DBF Fund	71
	160
Home	
Llandaff WODS	350
Food for Riding	23
Walsingham Shrine	100
Penpont Church	20
Sundry donation St David's Church	900
Sundry donation St Teilo's Church	100
L Rees cancer treatment	700
Church Hall account	500
Tenovus - 'in memory of' donation	85
Ty Hafan	1,000
Neath Food Bank	816
Neath RAFA	204
Christmas Fair	308
McMillan Cancer	161
Royal British Legion	194
Other	4,017
	9,478

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
15	16

Salaries for 2022 were £14,670 (2021 £13,279)
Social security costs for 2022 were £237 (2021: £242)
Pension costs for 2022 were £99 (2021: £nil)

9 Employees **(Continued)**

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 January 2022	232,493	46,741	279,234
At 31 December 2022	232,493	46,741	279,234
Depreciation and impairment			
At 1 January 2022	23,066	38,888	61,954
Depreciation charged in the year	-	986	986
At 31 December 2022	23,066	39,874	62,940
Carrying amount			
At 31 December 2022	209,427	6,867	216,294
At 31 December 2021	209,427	7,853	217,280

The Freehold land and buildings comprises:-

	£
Curate's House - Little Haven	209,427
Expenditure on St Peter and St Paul's Church Hall	23,066

12 Stocks

	2022	2021
	£	£
Raw materials and consumables	2,730	2,357

13 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Other debtors	11,099	19,741

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	5,369	11,328
Accruals and deferred income	5,400	-
	10,769	11,328

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds		
	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£
Stewardship - Mrs Lawrence funds	13,646	-	-	13,646
Stewardship - Property fund	213,826	-	-	213,826
Stewardship - Parochial missions	978	-	-	978
Stewardship - St Thomas tower restoration	18,242	-	-	18,242
St Davids - Friends	14,231	3,269	(744)	16,756
St Davids - Restoration	7,052	-	-	7,052
St Davids - Organ fund	3,633	-	(404)	3,229
St Davids - Surplus fund	116	-	-	116
St Thomas - Friends	10,057	2,454	(500)	12,011
St Thomas - Restoration	-	5,170	-	5,170
St Illtyd - Chancel reserve fund	4	-	-	4
St Illtyd - Friends	-	65	-	65
	281,785	10,958	(1,648)	291,095

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	371,890	491,003	(345,282)	-	517,611

16 Unrestricted funds **(Continued)**

Previous year:	At 1 January 2021	Incoming resources	Resources expended	Transfers	At 31 December 2021
	£	£	£	£	£
General funds	378,112	218,960	(221,662)	(3,520)	371,890

17 Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£
Fund balances at 31 December 2022 are represented by:			
Tangible assets	4,376	211,918	216,294
Current assets/(liabilities)	513,235	79,177	592,412
	517,611	291,095	808,706

	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	£	£
Fund balances at 31 December 2021 are represented by:			
Tangible assets	4,958	212,322	217,280
Current assets/(liabilities)	366,932	69,463	436,395
	371,890	281,785	653,675

18 Financial commitments, guarantees and contingent liabilities

St. Illtyd's Church
During the year ended 31st December 2003 grant aided refurbishment work was completed on St. Illtyd's Church. The project cost approximately £283,200 and was financed by the Heritage Lottery Fund, CADW and Benefice funds.

The terms of the Heritage Lottery Fund grant stipulate that the grant is repayable if the 'Approved Usage' of the building ceases; it is not time limited. The terms of the CADW grant stipulate that it is repayable if the building ceases for worship within 5 years of the grant being made.

St. David's Church - refurbishment
During the year ended 31st December 2007 refurbishment work commenced on St. David's Church. The work on the fabric of the building has been funded by grants from the Heritage Lottery Fund, NPTCBC and from funds from within the Church. The Heritage Lottery Fund grant stipulates that it is repayable if the building ceases for worship within 10 years. The work was completed during the year ended 31st December 2010.

St. David's Church - Tower
The project was completed during April 2015.

Standard conditions relating to the repayment of the grants received, should worship at the Church cease within a stipulated period, are in place.

St. Thomas' Church - Tower
During 2015 a fund was launched to enable tower repairs to be carried out; this was completed in 2018.

19 St. Catherine's Church

In October 2020 the MAC took the decision that St. Catherine's Church should be closed and be returned to the Representative Body of the Church in Wales. Bank balances held at closure were transferred to the Parish and are being held as designated funds. These funds have been used as required during the closure of the Church; remaining funds have been transferred to general Parish funds.

20 Events after the reporting date

Included in the value of fixtures and fittings (per note 11) at 31 December 2022 is an amount in relation to expenditure in respect of Ss Peter & Paul Hall. During the year a decision was made by the Ministry Area Council to close Ss Peter & Paul's Church, along with its adjoining hall. The last service was held in November 2022. In January/February 2023 a sum of £22,155 was received by the Parish, being the balance of funds held by the treasurer of Ss Peter & Paul.

21 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

22	Cash generated from operations	2022 £	2021 £
	Surplus/(deficit) for the year	155,031	(4,177)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(521)	(440)
	Depreciation and impairment of tangible fixed assets	986	988
	Movements in working capital:		
	(Increase)/decrease in stocks	(373)	199
	Decrease in debtors	8,642	12,095
	(Decrease) in creditors	(559)	(12,976)
	Cash generated from/(absorbed by) operations	163,206	(4,311)

23 Analysis of changes in net funds

The charity had no material debt during the year.

Afon Nedd Ministry Area

England & Wales - Charity number 1134218

Accounts

SIGNED

RECTORIAL BENEFICE OF NEATH

AFON NEDD MINISTRY AREA
(formerly - R.B. NEATH PAROCHIAL CHURCH COUNCIL)
CHARITY NO. 1134218

ANNUAL REPORT &
FINANCIAL STATEMENTS
YEAR ENDED: 31ST DECEMBER 2021

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Reference and Administrative details

Legal and administrative

The Rectorial Benefice of Neath was registered with the Charity Commission on 9 February 2010 under the name of R.B. Neath Parochial Church Council. The charity number is 1134218.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011, the Church in Wales accounting regulations and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019.

Address of the Charity:	The Rectory, 23 London Road Neath SA11 1LE
Church buildings within the Benefice:	
	St Thomas' Church St David's Church St Illtyd's Church Ss Peter & Paul's Church St Teilo's Church, Tonmawr
Trustees:	All members of the P.C.C. are charity trustees.
Advisers:	
Independent examiner:	Richard N. Chapple ACCA WBV Ltd., Chartered Accountants, Neath
Bankers:	Lloyds Bank plc Scottish Widows plc Monmouthshire Building Society

Parochial Church Council Report and Financial Statements - 2021

1. Charitable objects

The promotion of the whole mission of the church, pastoral, evangelistic, social and ecumenical, in the Parish.

2. Objectives and activities
Ensuring we deliver our aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous twelve months. The review also helps us to ensure our aims, objectives and activities remain focused on our stated objectives. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities, in particular the specific guidance on Charities for the advancement of religion. This ensures that we continue our purpose of encouraging the beliefs, tenets and practices of Christianity, thereby seeking new followers and by encouraging and facilitating the practice of the Christian Faith by existing followers.

Encouraging and facilitating the practice of the Christian Faith by our Churches which includes the following:-

- The provision and maintenance of the Churches
- Conducting regular Christian worship in the buildings
- The celebration of the Holy Eucharist, baptisms, marriages and funerals
- The maintenance of Christian burial places
- Promoting the study of Christian teaching, practices and scriptures
- Safeguarding policies are in place at all out churches

In addition to the above, Christian devotional acts and outreach work is carried out including:-

- Visiting the sick.
- Administering the sacraments to those unable to attend regular acts of worship, to the sick and dying.
- Supporting pastoral work.
- Supporting work carried out by other Christian agencies.
- Fostering ecumenical links between different Christian traditions.

To facilitate this work it is important that we maintain the fabric of the Churches.

3. Achievements and performance

We have 307 on The Electoral Roll of this Parish. The pandemic has had an effect on parish life and worship in the church. Some services have been introduced but not all congregation members have returned. We are still unable to visit our local schools and worship is now carried out via Zoom. Many of the significant services have been carried out online.

Fr Rhun has been appointed as Team Vicar.

4. Statement of Trustees Responsibilities

A. To comply fully with the provisions of the Constitution of the Church in Wales in administering the Benefice of Neath with our five churches of St Thomas, St Illtyd, St David, St Teilo, and Ss Peter & Paul's. The Church in Wales is a province within the Anglican Communion and, as such, exists to advance the Christian religion through world-wide mission. The object of the Parochial Church Council is to ensure that the life and work of the Church within the benefice helps to fulfil that mission, both locally and more widely.

B. The P.C.C. is not a body corporate. Its composition, procedure and powers are regulated by the Constitution of the Church in Wales, as amended from time to time by its Governing Body, set up under Section 13 (1) of the Welsh Churches Act 1914. Elections are held at an annual vestry meeting which must take place on or before 30th April. The persons whose names are entered on the Electoral Roll are entitled to vote and to stand for election. Before assuming office, every member of the Council must sign a declaration that he or she will be bound by the Constitution.

C. The Representative Body of the Church in Wales holds the land and property of the Church in Wales, including St. Thomas', St Illtyd's, St. David's, Ss. Peter and Paul's, St Teilo's Church buildings, their contents and grounds. The Representative Body is an Exempt Charity and was set up under Section 13 (2) of the Welsh Church Acts 1914. It acts on behalf of the Province in paying the stipends of full-time clergy.

D. It is the responsibility of the Incumbent and the P.C.C. to consult together and to co-operate in all matters of concern and importance to the benefice for the promotion of the whole mission of the Church, pastoral, evangelistic, social and ecumenical within the benefice. The P.C.C. is also responsible for the benefice budget and all expenditure there under, the care and maintenance of the church fabric, grounds and the churchyard. The council is also the normal channel of communication between parishioners and the Bishop of the diocese.

E. Within the Benefice is Alderman Davies' School. This school owes its origin to the will of Alderman John Davies who left a legacy for its founding in 1719. The Rector, the Churchwardens, and the "overseers of the poor" are the Trustees. They hand the day-today running of the school to a Governing Body appointed in accordance with present day Education Legislation. The curriculum taught is in accordance with the tenets of the Church in Wales.

F. The Benefice has a pastoral interest in the Llewellyn Alms Houses which were founded in 1897. The Rector is the only ex-officio Trustee of this charity.

G. The Objective of the Rectorial Benefice of Neath and its five churches is the Mission and ministry of the Christian Community in this place. This is achieved by all its spiritual and social activities. These are described in detail in the accompanying Rector's Pastoral report. The prime objective is the celebration of Christian worship on Sundays and principal feast days and the proclamation of the gospel through this worship. This Mission is accomplished in co-operation with the diocese of Llandaff and the area Deanery of Neath.

5. Review of the Year

The ongoing Pandemic has meant that we have had to continually review our service and patterns of worship.

Amongst some of the activities that took place in the parish when we were able to start coming out of Lockdown :

- The ordination in Llandaff of Reverend Stuart Ghezzi as Priest
- Fr Rhun left in August to take up an appointment in north Wales.
- Ian Anthony of St Thomas' Church received Maundy Money from the Lord Lieutenant
- Reverend Lynda Newman was Chaplin to the High Sheriff
- Ss Peter & Paul's Church was closed as asbestos was found in the church. Arrangements were made for its removal.
- The Diocese planned for the Launch of the new Ministry Area Set Up to take place in January 2022.Reverend Lynda Newman was appointed Ministry Area Leader (MAL); Mark Ritzmann was appointed Ministry Area Lay Chair (MALC) and Paul Bennett was appointed Ministry Area Treasurer (MAT). Many meetings were held as we tried to negotiate our way into a new future that involved merging with the Parishes of Skewen and Briton Ferry.
- The War Memorial at Tonmawr was blessed at a service in November 2021.
- The Annual Pet service was held and we were given an Award as a Pet Friendly Church.
- We held an outdoor Nativity Service in December 2021 on Ael y Bryn Farm in Tonmawr.
- We created a service booklet for those bereaved during the pandemic when attendance at funerals was so limited.
- During lockdowns and the pandemic the Ministry Team contacted people by telephone, email and text when they were unable to visit them in person.
- Ladies who Lunch continues to meet and are a very active group.
- The Parish Retreat took place
- Several Churches in the Parish received several grants from Neath Town Council

6. Financial Review
Financial activities and results

The overall financial results indicate that both unrestricted and restricted funds generated surpluses. The detailed results are disclosed in the attached financial statements.

7. Risk Review

The PCC considers the major risks to which the Charity is exposed and establishes systems to mitigate those risks. The risks facing the Charity include the state of repair of the churches and the financial requirements to meet day to day administration. The fabric of each church is continually monitored by the Churches' sub-wardens and reported upon to the PCC; the finances are controlled by careful budgeting and periodic appeal to the worshipers and other fund raising activities.

8. Accounting and Reporting Responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements giving a true and fair view, the trustees should follow best practice and we are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

9. Future plans

As this report is being complied, we are coming out of lockdown. The future of our church communities is uncertain but we remain hopeful that one day we can return once more without restriction.

In light of this our main priority must be to ensure the wellbeing of our congregations and to look at the fabric of the churches which have remained empty.

However, we are hopeful that within the next year we can consider the following:

- Continuing our work with children, ensuring Messy Church is held more regularly; and working at developing youth ministry. We look forward to the appointment of an Engagement Officer.
- To establish regular prayer & bible study groups
- To introduce an annual Baby Loss Service
- To reinvigorate Mother's Union
- To develop the Welsh Eucharist Service in St Thomas

We will continue to work with Churches Together and play our part within Foodbank.

The Benefice runs well thanks by and large t the continued support and wisdom of the PCC and the many volunteers who willingly give of their time and experience.

10. Reserves Policy

The PCC has a policy of retaining reserve funds to ensure the continual operation of the Benefice. Surplus funds, where available, are retained on a Treasury Deposit account pending the requirements of the PCC.

11. Ministry Team

Incumbent:	The Rev'd Canon Lynda Newman
Team Vicar:	Fr Rhun ap Robert
Curate :	The Rev'd Stuart Ghezzi
Reader:	Mrs S.Andrews

12. Wardens and PCC Membership

Rector's Benefice Warden	Judith Cole
People's Benefice Warden	Paul Bennett

Rector's Sub-Wardens

St. Thomas' Church	Robert Williams
St. David's Church	Clare Evans
St. Peter and Paul's Church	Gary Calder
St. Teilo's Church	Gwenda Smart

People's Sub-Warden

St. Illtyd's Church	Andrew McCutcheon
St. Thomas' Church	Lynda Powell
St. David's Church	Helen Bennett
St. Peter and Paul's Church	Adrian Jones
St. Teilo's Church	Sandra Bruton

PCC Members

St. Illtyd's Church	Stephen Lewis	
St. Thomas' Church	Lynda Powell	Robert Rees
St. David's Church	Denise Jones	Mark Ritzmann
St. Peter and Paul's Church	Aileen Buckingham	Bob Price
St. Teilo's Church	Victoria Rawlinson	Gloria Serne

Co-opted Members: Bob Price (Rep of Chairman of Governors – ADS)
Philip Hunkin (Benefice Treasurer)
Judith McCutcheon (P.C.C. Secretary).

Approved on behalf of the Parochial Church Council on 7 October 2022 and signed on its behalf by:-

L.E. Newman
..... **The Reverend Canon L.E.Newman – Rector**

J M McCutcheon
..... **Mrs Judith McCutcheon - Secretary**

Independent Examiners Report to the P.C.C. of the Rectorial Benefice of Neath

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 9 to 23.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

(1) accounting records were not kept in respect of the charity 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.



Third Floor, Langdon House, Langdon Road, SA1 Swansea Waterfront.
Swansea, SA1 8QY

Richard N Chapple ACCA
CHARTERED ACCOUNTANT

Dated: 21/10/2022

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds	Restricted Funds	Totals 2021	Totals 2020
		£	£	£	£
INCOME AND ENDOWMENTS FROM:-					
Direct Giving: Planned		**85,633**	**13**	**85,646**	86,869
Other		**7,098**	**300**	**7,398**	4,304
Grants and donations	2	**57,203**	**290**	**57,493**	77,375
Indirect Giving – Tax refunds		**22,470**	-	**22,470**	24,775
For the World-wide Church		-	**4,580**	**4,580**	1,136
Other trading activities:-					
Money Raising	3	**17,596**	**1,310**	**18,906**	12,138
Other Income	4	**27,951**	**553**	**28,504**	34,875
Other Funds	17	**597**	-	**597**	2,196
Investments					
Bank interest		**412**	**28**	**440**	528
TOTAL		**218,960**	**7,074**	**226,034**	244,196
EXPENDITURE ON:-					
Charitable activities					
Mission	5	**11,415**	**7,266**	**18,681**	4,168
Maintenance of Ministry - Parish Share		**98,945**	-	**98,945**	104,395
Other	6	**5,240**	-	**5,240**	4,554
Maintenance of Churches	7	**53,018**	-	**53,018**	42,002
Maintenance of Services	8	**7,793**	-	**7,793**	9,091
Parochial Expenses of Clerics	9	**15,901**	-	**15,901**	11,337
General Parish Expenses	10	**14,073**	**787**	**14,860**	17,255
Maintenance of Property	11	**15,902**	**496**	**16,398**	16,675
Costs of Other Funds	17	**(625)**	-	**(625)**	1,458
TOTAL		**221,662**	**8,549**	**230,211**	210,935

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

	Note	Unrestricted Funds	Restricted Funds	Totals 2021	Totals 2020
		£	£	£	£
Net income/expenditure before transfers		(2,702)	(1,475)	(4,177)	33,261
Transfers between funds	12	(3,520)	3,520	-	-
Net movement in funds		(6,222)	2,045	(4,177)	33,261
Fund balances brought forward		378,112	279,740	657,852	624,591
Fund balances carried forward at 31st December 2021		371,890	281,785	653,675	657,852

BALANCE SHEET AT 31ST DECEMBER 2021

	Notes	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible Assets	13		**217,280**		218,268
CURRENT ASSETS					
Stocks		**2,357**		1,278	
Debtors	14	**9,664**		10,888	
Neath Port Talbot Credit Union		**10,077**		10,074	
Cash at Bank and in Hand		**425,625**		429,496	
		447,723		451,736	
CREDITORS: Amounts falling due within one year	15	**11,328**		12,152	
NET CURRENT ASSETS			**436,395**		439,584
NET ASSETS			**653,675**		657,852
INCOME FUNDS					
Restricted	16		**281,785**		279,740
Unrestricted: Ordinary Funds	17	**347,025**		328,952	
Designated Funds	17	**24,865**		49,160	
			371,890		378,112
TOTAL CHARITY FUNDS			**653,675**		657,852

Approved on behalf of the Parochial Church Council on 7 October 2022 and signed on its behalf by:-

L E Newman.

.....

Rev'd Lynda Newman (Rector)

.....

Paul J Bennett (Ministry Area Treasurer)

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Charities Act 2011 and the Church in Wales Accounting Regulations.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Rectorial Benefice of Neath meets the definition of a public entity under FRS 102.

The principal accounting policies adopted are set out below and, except where detailed have been applied consistently.

- Basis of Accounting.

  The financial statements have been prepared using the historical cost convention.

- Accruals.

  The accruals basis of accounting has been adopted.

- Freehold Property.

  The Church buildings except as noted in note 13 to the accounts are vested in the Representative Body of the Church in Wales, consequently, none of this property forms part of the assets of the Benefice. Provision for depreciation of properties held by the Parish, is made as follows:-

  Curate's House at Little Haven, Lewis Road, Neath

  NIL, as market value is agreed to be in excess of cost.

  Church Hall at Cimla - Written off over 50 years from 1964.

- Office Equipment is stated at cost. Depreciation is provided at rates selected to write-of the assets over their useful lives.

- Stocks

  Stock is included at the lower of cost or net realisable value.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1. ACCOUNTING POLICIES (continued)

- Donated assets

  The churches of the Benefice and the P.C.C. have acquired assets over many years as a result of bequests or transfers and the trustees do not consider it practical or appropriate to attribute any value to them in view of the onerous nature of the valuations compared with the additional benefit derived by users of the accounts.

- Restricted Funds and Designated Funds.

  Restricted Funds represent funds which may be expended only on those restricted objects provided within the terms of the fund. Any funds remaining unspent at the end of the year are carried forward as a balance on that fund.

  Designated funds represent monies made available by the P.C.C. out of General Funds for the specific purpose designated when the fund is established.

- The financial statements for the Rectorial Benefice of Neath consolidate the results of the following:-

-
  - St Thomas's Church
  - St Catherine's Church (closed Oct. 2020)
  - St David's Church
  - St Illtyd's Church
  - Ss Peter & Paul's Church
  - St Teilo's Church
  - Parish Mothers' Union
  - Stewardship account
  - Mission account
  - Churchyard maintenance account

  and the subsidiary organisations of the Churches

- **Incoming resources** are all accounted for gross.

  Planned giving, collections and donations are recognised when receipt is probable.

  Grants and legacies are accounted for when the P.C.C. is legally entitled to the amounts due. All other income is generally recognised when it is received.

- **Outgoing resources**

  Parish share is paid regularly and is included in expenditure for the year to which it relates. Unrestricted fund grants are recognised when determined by the P.C.C.

  Amounts received specifically for missions are dealt with as restricted funds and the liability for payment is recognised when the amounts are received.

  All other expenditure is generally recognised when it is incurred.

- **Debtors and Creditors receivable/payable within one year**

  Debtors and creditors receivable or payable within one year are recorded at the settlement amount.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1. ACCOUNTING POLICIES (continued)

- **Going concern**

  No material uncertainties exist which affect the charity's ability to continue as a going concern.

- **Cash flow statement**

  A cash flow statement is not prepared in accordance with the Charities SORP (FRS 102).

2. GRANTS AND DONATIONS

	£
Legacies and general donations	**7,266**
Neath Town Council	**200**
DBF Grant	**50,027**
	57,493

3. MONEY RAISING

		2021	2020
		£	£
Magazine	- Subscriptions	**4,301**	3,073
	- Adverts	**1,165**	952
Events		**13,330**	7,963
Tesco voucher scheme		**110**	150
		18,906	12,138

4. OTHER INCOME

	2021	2020
	£	£
House rental	**8,640**	7,200
Weddings, Funerals, other services and sundry income	**13,525**	14,179
Car park fees	**850**	2,335
Use of photocopier	**-**	80
Hall hire	**200**	5,967
Listed Places of Worship (VAT refunds)	**402**	1,891
Lottery Bonus ball	**3,020**	3,046
Parish Men's group	**-**	177
St Catherine's Church – disposal	**1,867**	-
	28,504	34,875

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. MISSION PAYMENTS

	2021	
	£	£
Outside Parish		
Christian Aid	1,324	
Shelter Box	2,120	
Water Aid	877	
Sightsavers	100	
Christians Against Poverty	200	
British Red Cross	100	
		4,721
Home		
Walsingham Shrine	100	
The Diocesan Training Committee	200	
Llandaff WODS	150	
Ty Olwen	200	
St Nons	100	
NPT Mind	115	
Neath Food Bank	877	
Neath YMCA	101	
RNLI Port Talbot	100	
St Martin in the Field	80	
Llandaff Cathedral	100	
The Salvation Army	125	
Me Myself I	200	
Crisis at Christmas	100	
The Samaritans	200	
Centrepoint	100	
Shelter Cymru	100	
Royal British Legion	442	
Sundry donation ex Ss Peter & Paul	480	
		3,870
Inside Parish		
2020 Xmas Cake	1,142	
DBF Coronavirus	8,948	
		10,090
		18,681

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. MAINTENANCE OF MINISTRY

	2021	2020
	£	£
Clergy remuneration	**3,568**	3,682
Clergy expenses	**1,672**	872
	5,240	4,554

7. MAINTENANCE OF CHURCHES

	2021	2020
	£	£
Tree Cutting	**2,160**	-
Insurance	**7,707**	9,766
Light, heat and water	**9,601**	13,325
Clock maintenance	**286**	277
General repairs	**30,374**	14,893
Church cleaning	**1,898**	2,605
Grass cutting	**688**	756
Organ repairs	**304**	380
	53,018	42,002

8. MAINTENANCE OF SERVICES

	2021	2020
	£	£
Wedding and funeral service expenses	**3,295**	4,225
Altar requisites etc	**4,190**	4,368
Choral expenses	**-**	-
Sundry expenses	**308**	498
	7,793	9,091

9. PAROCHIAL EXPENSES OF CLERICS

	2021	2020
	£	£
Light and heat	**5,948**	1,719
Staff costs	**9,953**	9,618
	15,901	11,337

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. GENERAL PARISH EXPENSES

	2021	2020
	£	£
Printing postage and stationery	**4,423**	7,795
Telephone	**1,091**	1,612
Sundry expenses	**2,009**	1,223
Depreciation	**988**	1,751
Computer expenses	**1,559**	786
Bank charges	**295**	158
Friends	**173**	1,589
Bonus ball and fundraising costs	**1,601**	1,218
Flower Guild	**122**	-
Parties, accounting, payroll & other costs	**928**	1,123
Gifts	**600**	-
Ss Peter & Paul adjustment	**1,071**	-
	14,860	17,255

11. MAINTENANCE OF PROPERTY

	2021	2020
	£	£
Car Park costs	**348**	96
Rectory garden maintenance	**480**	180
Grass cutting	**260**	260
Water rates	**1,331**	1,606
Llantwit gardener and garden of remembrance	**10,166**	4,142
Sundry maintenance	**306**	505
Ss Peter & Paul Hall maintenance	**446**	318
St Catherine hall expenses	**2,186**	4,521
Ss Peter & Paul garden maintenance	**330**	473
	545	4,574
	16,398	16,675

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

12. FUNDS TRANSFERRED

	Unrestricted	Restricted	Total
	£	£	£
Stewardship Account:			
Transfer from general fund : to mission fund	**(1,200)**	**1,200**	**-**
St David	**(1,979)**	**1,979**	
Ss Peter & Paul	**(341)**	**341**	
	(3,520)	**3,520**	**-**

13. TANGIBLE FIXED ASSETS – UNRESTRICTED FUNDS

	Property	Equipment	Total
	£	£	£
COST			
At 1st January 2021 and At 31 December 2021	232,493	46,741	279,234
DEPRECIATION			
Brought forward	23,066	37,900	60,966
Charge for year	-	988	988
Carried forward	23,066	38,888	61,954
NET BOOK VALUE 31/12/2021	209,427	7,853	217,280
NET BOOK VALUE 31/12/2020	209,427	8,841	218,268

The property comprises:-

	£
Curate's house – Little Haven	209,427
Expenditure on St. Peter and St. Paul's Church hall	23,066
	232,493

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

14. DEBTORS

	2021	2020
	£	£
Quota refund	**5,208**	5,494
Other debtors	**4,456**	5,394
	9,664	10,888

15. CREDITORS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Sundry Creditors and accruals	**11,328**	12,152
	11,328	12,152

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. RESTRICTED FUNDS

	Brought Forward £	Movement in Year £	Transfer of funds £	Carried Forward £
Stewardship account				
Mrs S Lawrence – Holy Land fund	8,670	13	-	8,683
Mrs S Lawrence – Contingency fund	4,955	8	-	4,963
Property Fund	213,819	7	-	213,826
Parochial Missions	2,124	(2,346)	1,200	978
Churchyard Maintenance	496	(496)	-	-
St Thomas' tower restoration	18,242	-	-	18,242
St David				
Friends	11,114	1,138	1,979	14,231
Restoration	7,052	-	-	7,052
Organ Fund	4,037	(404)	-	3,633
Surplus Fund	116	-	-	116
St Thomas				
Friends	8,901	1,156	-	10,057
St Peter & Paul				
Mission	10	(351)	341	-
Maintenance	200	(200)	-	-
St Illtyd				
Chancel Reserve Fund	4	-	-	4
Total	279,740	(1,475)	3,520	281,785

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17. UNRESTRICTED FUNDS

Ordinary Funds:	2021	2020
	£	£
Stewardship account	**124,154**	106,295
St. Thomas	**43,246**	40,686
St. David	**136,398**	139,168
St. Peter & Paul	**24,598**	37,846
St. Illtyd	**13,075**	1,439
St. Teilo	**5,554**	3,518
	347,025	328,952

Designated Funds

	B/f	Movement	Transfers	C/f
	£	£	£	£
Amounts allocated within SOFA:				
Stewardship account				
Alderman Davies School	11,650	-	-	11,650
Funds ex St Catherine's Church	14,360	-	(14,360)	-
DBF Covid-19 income grant	9,000	-	(9,000)	-
Parish Men's group	177	-	-	177
St Thomas:				
Tea account	233	-	-	233
Handbells	770	-	-	770
Flower Guild	1,683	-	-	1,683
Tower Bells	32	-	-	32
St Peter & Paul				
Ladies Guild	694	-	(694)	-
Mothers' Union	-	-	-	-
Neath Port Talbot Credit Union	5,072	3	-	5,075
	43,671	3	(24,054)	19,620
Other funds:				
Parish Mothers' Union	216	-	(216)	-
St David				
Gift Shop	4,738	(128)	-	4,610
V & K Hopkins	535	100	-	635
	5,489	(28)	(216)	5,245
Total	49,160	(25)	(24,270)	24,865

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. CONTINGENT LIABILITY

St. Illtyd's Church

During the year ended 31st December 2003 grant aided refurbishment work was completed on St. Illtyd's Church. The project cost approximately £283,200 and was financed by the Heritage Lottery Fund, CADW and Benefice funds.

The terms of the Heritage Lottery Fund grant stipulate that the grant is repayable if the 'Approved Usage' of the building ceases; it is not time limited. The terms of the CADW grant stipulate that it is repayable if the building ceases for worship within 5 years of the grant being made.

St. David's Church - refurbishment

During the year ended 31st December 2007 refurbishment work commenced on St. David's Church. The work on the fabric of the building has been funded by grants from the Heritage Lottery Fund, NPTCBC and from funds from within the Church. The Heritage Lottery Fund grant stipulates that it is repayable if the building ceases for worship within 10 years. The work was completed during the year ended 31st December 2010

St David's Church – Tower

The project was completed during April 2015.

Standard conditions relating to the repayment of the grants received, should worship at the Church cease within a stipulated period, are in place.

St Thomas' Church - Tower

During 2015 a fund was launched to enable tower repairs to be carried out; this was completed in 2018.

19. ST CATHERINE'S CHURCH

In October 2020 the PCC took the decision that St Catherine's Church should be closed and be returned to the Representative Body of the Church in Wales. Bank balances held at closure were transferred to the Parish and are being held as designated funds. These funds have been used as required during the closure of the Church; remaining funds have been transferred to general Parish funds.

20. TRUSTEES' REMUNERATION AND EXPENSES

No Remuneration or expenses were paid to trustees in relation to their duties as trustees for the year ended 31 December 2021 (2020 – Nil).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. STAFF COSTS

	2021	2020
	£	£
Total salaries	**13,279**	17,412
Social Security costs	**242**	93
	13,521	17,505
Total number employed	**16**	16

22. No employee received emoluments in excess of £60,000 (2020 - £60,000).

23. RELATED PARTY TRANSACTIONS

During the year costs amounting to £938 in respect of the operation of the Parish payroll and accountancy charge were paid to WBV Ltd a firm of Chartered Accountants in which PL Hunkin, one of the trustees, is a director. (2020 - £374)

Other than the above there were no related party transactions during the year ended 31 December 2021 (2020 - £Nil).

Afon Nedd Ministry Area

England & Wales - Charity number 1134218

Accounts

RECTORIAL BENEFICE OF NEATH

R.B. NEATH PAROCHIAL CHURCH COUNCIL
CHARITY NO. 1134218

ANNUAL REPORT &
FINANCIAL STATEMENTS
YEAR ENDED: 31ST DECEMBER 2020

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Reference and Administrative details

Legal and administrative

The Rectorial Benefice of Neath was registered with the Charity Commission on 9 February 2010 under the name of R.B. Neath Parochial Church Council. The charity number is 1134218.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011, the Church in Wales accounting regulations and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019.

Address of the Charity:	The Rectory, 23 London Road Neath SA11 1LE
Church buildings within the Benefice:	
	St Thomas' Church St David's Church St Catherine's Church (closed October 2020) St Illtyd's Church Ss Peter & Paul's Church St Teilo's Church, Tonmawr
Trustees:	All members of the P.C.C. are charity trustees.
Advisers:	
Independent examiner:	A M Evans Esq., FCA CTA Rimmer & May, Chartered Accountants, Llanelli
Bankers:	Lloyds Bank plc Scottish Widows plc Monmouthshire Building Society

Parochial Church Council Report and Financial Statements - 2020

1. Charitable objects

The promotion of the whole mission of the church, pastoral, evangelistic, social and ecumenical, in the Parish.

2. Objectives and activities

Ensuring we deliver our aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous twelve months. The review also helps us to ensure our aims, objectives and activities remain focused on our stated objectives. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities, in particular the specific guidance on Charities for the advancement of religion. This ensures that we continue our purpose of encouraging the beliefs, tenets and practices of Christianity, thereby seeking new followers and by encouraging and facilitating the practice of the Christian Faith by existing followers.

Encouraging and facilitating the practice of the Christian Faith by our Churches which includes the following:-

- The provision and maintenance of the Churches
- Conducting regular Christian worship in the buildings
- The celebration of the Holy Eucharist, baptisms, marriages and funerals
- The maintenance of Christian burial places
- Promoting the study of Christian teaching, practices and scriptures
- Safeguarding policies are in place at all out churches

In addition to the above, Christian devotional acts and outreach work is carried out including:-

- Visiting the sick.
- Administering the sacraments to those unable to attend regular acts of worship, to the sick and dying.
- Supporting pastoral work.
- Supporting work carried out by other Christian agencies.
- Fostering ecumenical links between different Christian traditions.

To facilitate this work it is important that we maintain the fabric of the Churches.

The trustees have had regard to the Charity Commissions' guidance on public benefit.

3. Achievements and performance

We have 183 on The Electoral Roll of this Parish. The worship of the church has been totally changed since the COVID-19 Pandemic began in March 2020. We have had to suspend worship for long periods and then have limited services - all held at a social distance, no singing, with mask. All events and hire of our churches and halls has ceased until it is safe to re-start post Covid.

The objectives of the charity have been met as we continue to provide places of worship which are open for anyone to attend and we have provided streamed services and live services via Zoom. The Christian Festivals of Christmas and Easter, in normal days, attract large numbers of people. Easter 2020 - all churches closed due to Covid. Christmas 2020 - limited opening (120) and live streaming .

4. Statement of Trustees Responsibilities

A. To comply fully with the provisions of the Constitution of the Church in Wales in administering the Benefice of Neath with our five churches of St Thomas, St Illtyd, St David, St Teilo, and Ss Peter & Paul's. The Church in Wales is a province within the Anglican Communion and, as such, exists to advance the Christian religion through world-wide mission. The object of the Parochial Church Council is to ensure that the life and work of the Church within the benefice helps to fulfil that mission, both locally and more widely.

B. The P.C.C. is not a body corporate. Its composition, procedure and powers are regulated by the Constitution of the Church in Wales, as amended from time to time by its Governing Body, set up under Section 13 (1) of the Welsh Churches Act 1914. Elections are held at an annual vestry meeting which must take place on or before 30th April. The persons whose names are entered on the Electoral Roll are entitled to vote and to stand for election. Before assuming office, every member of the Council must sign a declaration that he or she will be bound by the Constitution.

C. The Representative Body of the Church in Wales holds the land and property of the Church in Wales, including St. Thomas', St Illtyd's, St. David's, St. Catherine's (not yet declared redundant) and Ss. Peter and Paul's, St Teilo's Church buildings, their contents and grounds. The Representative Body is an Exempt Charity and was set up under Section 13 (2) of the Welsh Church Acts 1914. It acts on behalf of the Province in paying the stipends of full-time clergy.

D. It is the responsibility of the Incumbent and the P.C.C. to consult together and to co-operate in all matters of concern and importance to the benefice for the promotion of the whole mission of the Church, pastoral, evangelistic, social and ecumenical within the benefice. The P.C.C. is also responsible for the benefice budget and all expenditure there under, the care and maintenance of the church fabric, grounds and the churchyard. The council is also the normal channel of communication between parishioners and the Bishop of the diocese.

E. Within the Benefice is Alderman Davies' School. This school owes its origin to the will of Alderman John Davies who left a legacy for its founding in 1719. The Rector, the Churchwardens, and the "overseers of the poor" are the Trustees. They hand the day-today running of the school to a Governing Body appointed in accordance with present day Education Legislation. The curriculum taught is in accordance with the tenets of the Church in Wales.

F. The Benefice has a pastoral interest in the Llewellyn Alms Houses which were founded in 1897. The Rector is the only ex-officio Trustee of this charity.

4. Statement of Trustees Responsibilities – continued

G. The Objective of the Rectorial Benefice of Neath and its five churches is the Mission and ministry of the Christian Community in this place. This is achieved by all its spiritual and social activities. These are described in detail in the accompanying Rector's Pastoral report. The prime objective is the celebration of Christian worship on Sundays and principal feast days and the proclamation of the gospel through this worship. This Mission is accomplished in co-operation with the diocese of Llandaff and the area Deanery of Neath.

5. Review of the Year

Our church services ceased after March 18th 2020 because of the pandemic. Consequently this year Holy Week was celebrated virtually and online. We re-opened churches gradually, adhering to social distance and risk assessments from 26th July 2020 to 24th December 2020. We then re shut as the virus figures rose and re-opened all churches on 14th March 2021-again adhering to social distancing.
Amongst some of the activities that took place in the parish between April 2020 and March 2021 were:

- The ordination in Llandaff of two deacons
- Volunteers have started trying to clear parts of our church cemetery at Llantwit.
- The Parish received several grants from Neath Town Council
- Work started on the Garden of Remembrance in St David's and continues.
- Our main priority has been to minister to and build up our community following the pandemic.
- We have continued to serve the flock at St Catherine's following closure of their church.
- We have been in touch with all parishioners by telephone or email whilst we have been unable to visit them in person
- We have encouraged donations to Neath Foodbank and raised nearly £1900 for ShelterBox Charity as our 2021 Lent Appeal
- We have engaged with the community by lighting up the Tower of St David's Church in purple to mark the Census in March 2021; in red for Remembrance Day 2020; in yellow to mark the National Covid Remembrance Day in March 2021 and in orange for the Soroptimist International in October 2020.
- We have held as many socially distanced services as possible alongside Zoom services and streaming services.
- We have delivered Parish Magazines to all parishioners -including readings and prayers for those not online and unable to attend socially distanced services.
- Reverend Emma Street left in July 2020 to continue her curacy in the Vale of Neath Parish
- We welcomed Fr Rhun ap Robert, his wife Magda and children Ioan, Mari and Ellis in August 2020. He was licenced via Zoom.
- The PCC , with heavy hearts, voted to close St Catherine's Church in October 2020.

6. Financial Review

Financial activities and results

The overall financial results indicate that both unrestricted and restricted funds generated surpluses. The detailed results are disclosed in the attached financial statements.

7. Risk Review

The PCC considers the major risks to which the Charity is exposed and establishes systems to mitigate those risks. The risks facing the Charity include the state of repair of the churches and the financial requirements to meet day to day administration. The fabric of each church is continually monitored by the Churches' sub-wardens and reported upon to the PCC; the finances are controlled by careful budgeting and periodic appeal to the worshipers and other fund-raising activities.

8. Accounting and Reporting Responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements giving a true and fair view, the trustees should follow best practice and we are required to: -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

9. Future plans

As this report is being complied, we remain in lockdown. The future of our church communities is uncertain but we remain hopeful that one day we can return once more without restriction.

In light of this our main priority must be to ensure the wellbeing of our congregations and to look at the fabric of the churches which have remained empty.

However, we are hopeful that within the next year we can consider the following:

- To enable and support SSPP congregation in considering the options available to them following asbestos removal.
- To re--establish links with our local primary schools and be a regular presence in ADS
- To work with children from Cefn Saeson to further improve clearing away in St Iltyd's
- To develop Evening Prayer to provide service for those engaged with zoom
- To create 'adopt a grave' scheme to help with clearing of St Illtyd's churchyard
- to look into the possibility of developing St Illtyd's into a nature site
- To carefully consider services provision - what best suits us as a parish as we emerge form eh Covid Pandemic
- To supervise the final clear out of St Catherine's before it is declared redundant.
- To engage in the new administration set up of The Church in Wales - Ministry Areas - which will come into force on 1st January 2022. We will be in a Ministry Area with The Parish of Llansawel Briton Ferry and The Parish of Skewen.

10. Reserves Policy

The PCC has a policy of retaining reserve funds to ensure the continual operation of the Benefice, at 31 December 2020 such reserves (restricted and unrestricted) amounted to £657,852 (2019 - £624,591) Unrestricted funds at 31 December 2020 amounted to £378,112 (2019 - £357,659). Surplus funds, where available, are retained on a Treasury Deposit account pending the requirements of the PCC.

11. Ministry Team

Incumbent:	The Rev'd Canon Lynda Newman
Team Vicar:	The Rev'd Rhun ap Robert
Curate:	The Rev'd Stuart Ghezzi
Reader:	Mrs S. Andrews

12. Wardens and PCC Membership

Rector's Benefice Warden	Judith Cole
People's Benefice Warden	Paul Bennett

Rector's Sub-Wardens

St. Thomas' Church	Robert Williams
St. David's Church	Clare Evans
St. Peter and Paul's Church	Gary Calder
St. Teilo's Church	Gwenda Smart

People's Sub-Warden

St. Illtyd's Church	Andrew McCutcheon
St. Thomas' Church	Ian Anthony
St. David's Church	Helen Bennett
St. Peter and Paul's Church	Adrian Jones
St. Teilo's Church	Sandra Bruton

PCC Members

St. Illtyd's Church	Stephen Lewis	
St. Thomas' Church	Lynda Powell	Robert Rees
St. David's Church	Denise Jones	Mark Ritzmann
St. Peter and Paul's Church	Aileen Buckingham	Bob Price
St. Teilo's Church	Victoria Rawlinson	Gloria Serne

Co-opted Members: Vacant (Chairman of Governors – ADS)
Philip Hunkin (Benefice Treasurer)
Judith McCutcheon (P.C.C. Secretary).

Approved by the finance committee of the Parochial Church Council on 28/04/2021 **and signed on its behalf by: -**

LYNDA ELIZABETH NEWMAN

L.E. Newman ..... **The Reverend Canon L.E. Newman – Rector**

J. McCutcheon **Mrs Judith McCutcheon - Secretary**

Independent Examiners Report to the P.C.C. of the Rectorial Benefice of Neath

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 9 to 23.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

(1) accounting records were not kept in respect of the charity 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.

A M Evans

A M Evans FCA CTA
CHARTERED ACCOUNTANT

19 Murray Street, Llanelli, Dyfed, SA15 1AQ

Dated: 27 October 2021

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds	Restricted Funds	Totals 2020	Totals 2019
		£	£	£	£
INCOME AND ENDOWMENTS FROM:-					
Direct Giving: Planned		**86,869**	**-**	**86,869**	94,430
Other		**4,149**	**155**	**4,304**	10,744
Grants and donations	2	**61,975**	**15,400**	**77,375**	36,865
Indirect Giving – Tax refunds		**22,150**	**2,625**	**24,775**	24,109
For the World-wide Church		**-**	**1,136**	**1,136**	4,577
Other trading activities:-					
Money Raising	3	**10,739**	**1,399**	**12,138**	33,212
Other Income	4	**33,545**	**1,330**	**34,875**	41,594
Other Funds	17	**2,196**	**-**	**2,196**	6,339
Investments					
Bank interest		**496**	**32**	**528**	491
TOTAL		**222,119**	**22,077**	**244,196**	252,361
EXPENDITURE ON:-					
Charitable activities					
Mission	5	**1,014**	**3,154**	**4,168**	9,315
Maintenance of Ministry - Parish Share		**104,395**	**-**	**104,395**	92,486
Other	6	**4,554**	**-**	**4,554**	6,231
Maintenance of Churches	7	**42,002**	**-**	**42,002**	50,994
Maintenance of Services	8	**9,091**	**-**	**9,091**	14,374
Parochial Expenses of Clerics	9	**11,337**	**-**	**11,337**	10,680
General Parish Expenses	10	**15,188**	**2,067**	**17,255**	17,622
Maintenance of Property	11	**11,427**	**5,248**	**16,675**	17,236
Costs of Other Funds	17	**1,458**	**-**	**1,458**	6,937
TOTAL		**200,466**	**10,469**	**210,935**	225,875

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

	Note	Unrestricted Funds	Restricted Funds	Totals 2020	Totals 2019
		£	£	£	£
Net income/expenditure before transfers		**21,653**	**11,608**	**33,261**	26,486
Transfers between funds	12	**(1,200)**	**1,200**	**-**	-
Net movement in funds		**20,453**	**12,808**	**33,261**	26,486
Fund balances brought forward		**357,659**	**266,932**	**624,591**	598,105
Fund balances carried forward at 31st December 2020		**378,112**	**279,740**	**657,852**	624,591

BALANCE SHEET AT 31ST DECEMBER 2020

	Notes	2020 £	2020 £	2019 £	2019 £
FIXED ASSETS					
Tangible Assets	13		**218,268**		220,019
CURRENT ASSETS					
Stocks		**1,278**		1,278	
Debtors	14	**10,888**		9,373	
Neath Port Talbot Credit Union		**10,074**		10,076	
Cash at Bank and in Hand		**429,496**		391,010	
		451,736		411,737	
CREDITORS: Amounts falling due within one year	15	**12,152**		7,165	
NET CURRENT ASSETS			**439,584**		404,572
NET ASSETS			**657,852**		624,591
INCOME FUNDS					
Restricted	16		**279,740**		266,932
Unrestricted: Ordinary Funds	17	**328,952**		332,888	
Designated Funds	17	**49,160**		24,771	
			378,112		357,659
TOTAL CHARITY FUNDS			**657,852**		624,591

Approved by the Parochial Church Council on 28/04/2021 and signed on its behalf by:-

LYNDA ELIZABETH NEWMAN. L.E.N.

.....
Rev'd Lynda Newman (Rector)

.....
P LI Hunkin (Treasurer)

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Charities Act 2011 and the Church in Wales Accounting Regulations.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Rectorial Benefice of Neath meets the definition of a public entity under FRS 102.

The principal accounting policies adopted are set out below and, except where detailed have been applied consistently.

- Basis of Accounting.

  The financial statements have been prepared using the historical cost convention.

- Accruals.

  The accruals basis of accounting has been adopted.

- Freehold Property.

  The Church buildings except as noted in note 12 to the accounts are vested in the Representative Body of the Church in Wales, consequently, none of this property forms part of the assets of the Benefice. Provision for depreciation of properties held by the Parish, is made as follows:-

  Curate's House at Little Haven, Lewis Road, Neath

  NIL, as market value is agreed to be in excess of cost.

  Church Hall at Cimla - Written off over 50 years from 1964.

- Office Equipment is stated at cost. Depreciation is provided at rates selected to write-of the assets over their useful lives.

- Stocks

  Stock is included at the lower of cost or net realisable value.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1. ACCOUNTING POLICIES (continued)

- Donated assets

  The churches of the Benefice and the P.C.C. have acquired assets over many years as a result of bequests or transfers and the trustees do not consider it practical or appropriate to attribute any value to them in view of the onerous nature of the valuations compared with the additional benefit derived by users of the accounts.

- Restricted Funds and Designated Funds.

  Restricted Funds represent funds which may be expended only on those restricted objects provided within the terms of the fund. Any funds remaining unspent at the end of the year are carried forward as a balance on that fund.

  Designated funds represent monies made available by the P.C.C. out of General Funds for the specific purpose designated when the fund is established.

- The financial statements for the Rectorial Benefice of Neath consolidate the results of the following:-
  - St Thomas's Church
  - St Catherine's Church (closed Oct. 2020)
  - St David's Church
  - St Illtyd's Church
  - Ss Peter & Paul's Church
  - St Teilo's Church
  - Parish Mothers' Union
  - Stewardship account
  - Mission account
  - Churchyard maintenance account

  and the subsidiary organisations of the Churches

- **Incoming resources** are all accounted for gross.

  Planned giving, collections and donations are recognised when receipt is probable.

  Grants and legacies are accounted for when the P.C.C. is legally entitled to the amounts due. All other income is generally recognised when it is received.

- **Outgoing resources**

  Parish share is paid regularly and is included in expenditure for the year to which it relates. Unrestricted fund grants are recognised when determined by the P.C.C.

  Amounts received specifically for missions are dealt with as restricted funds and the liability for payment is recognised when the amounts are received.

  All other expenditure is generally recognised when it is incurred.

- **Debtors and Creditors receivable/payable within one year**

  Debtors and creditors receivable or payable within one year are recorded at the settlement amount.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1. ACCOUNTING POLICIES (continued)

- **Going concern**

  No material uncertainties exist which affect the charity's ability to continue as a going concern.

- **Cash flow statement**

  A cash flow statement is not prepared in accordance with the Charities SORP (FRS 102).

2.

	£
Legacies and general donations	**4,736**
Neath Town Council	**500**
DBF Ministry Share rebate	**27,739**
DBF Grant	**9,000**
Welsh Assembly Government	**20,000**
Mrs Lawrence (restricted)	**11,000**
HLF re Memorial (restricted)	**4,400**
	77,375

3. MONEY RAISING

	2020	2019
	£	£
Magazine - Subscriptions	**3,073**	2,859
- Adverts	**952**	1,090
Events (incl £1,399 restricted)	**7,963**	28,705
Tesco voucher scheme	**150**	558
	12,138	33,212

4. OTHER INCOME

	2020	2019
	£	£
House rental	**7,200**	-
Weddings, Funerals and other services	**10,911**	11,858
Car park fees	**2,335**	2,505
Use of photocopier	**80**	12
Hall hire	**5,967**	12,727
Listed Places of Worship (VAT refunds)	**1,891**	1,513
Lottery Bonus ball	**3,046**	3,542
Other sundry income	**3,267**	9,437
Parish Men's group	**177**	-
	34,875	41,594

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. MISSION PAYMENTS

	2020	
	£	£
World		
Christian Aid	628	
Beirut Disaster	100	
Embrace the Middle East	100	
Sightsavers	100	
Christians Against Poverty	200	
		1,128
Home		
Walsingham Shrine	100	
The Diocesan Training Committee	200	
Llandaff WODS	100	
Ty Olwen	220	
Hafal	100	
Rotary Club of Neath	100	
Neath Food Bank	483	
Ty Hafan	600	
Platform 4YP	100	
Royal Voluntary Service	100	
The Simile Train	100	
The Salvation Army	200	
Sundry	100	
Crisis at Christmas	100	
The Samaritans	200	
DBF – confirmation service collection	237	
		3,040
		4,168

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. MAINTENANCE OF MINISTRY

	2020	2019
	£	£
Clergy remuneration	**3,682**	3,590
Clergy expenses	**872**	2,641
	4,554	6,231

7. MAINTENANCE OF CHURCHES

	2020	2019
	£	£
Collection repaid (restricted)	**-**	-
Insurance	**9,766**	9,270
Light, heat and water	**13,325**	13,966
Clock maintenance	**277**	506
General repairs and restoration	**14,893**	12,807
Church cleaning	**2,605**	2,911
Grass cutting	**756**	1,220
Organ repairs	**380**	5,294
St David's light system	**-**	5,020
	42,002	50,994

8. MAINTENANCE OF SERVICES

	2020	2019
	£	£
Wedding Service expenses	**292**	1,808
Funeral service expenses	**3,933**	4,455
Altar requisites etc	**4,368**	4,380
Choral expenses	**-**	2,705
Sundry expenses	**498**	1,026
	9,091	14,374

9. PAROCHIAL EXPENSES OF CLERICS

	2020	2019
	£	£
Light and heat	**1,719**	1,290
Staff costs	**9,618**	9,390
	11,337	10,680

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. GENERAL PARISH EXPENSES

	2020	2019
	£	£
Printing postage and stationery	**7,795**	6,874
Telephone	**1,612**	882
Sundry expenses	**1,223**	1,803
Depreciation	**1,751**	1,863
Computer expenses	**786**	736
Bank charges	**158**	156
Friends	**1,589**	1,628
Bonus ball and fundraising costs	**1,218**	2,156
Flower Guild	**-**	132
Parties, payroll & other costs	**1,123**	1,392
	17,255	17,622

11. MAINTENANCE OF PROPERTY

	2020	2019
	£	£
Car Park costs	**96**	-
Rectory garden maintenance	**180**	180
Grass cutting	**260**	260
Water rates	**1,606**	953
Llantwit gardener	**2,208**	3,316
Garden of remembrance	**1,934**	2,548
Sundry maintenance	**505**	438
Ss Peter & Paul Hall maintenance	**318**	3,716
St Catherine hall expenses	**4,521**	5,825
Ss Peter & Paul garden maintenance	**473**	-
St Teilo – War memorial	**4,574**	-
	16,675	17,236

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

12. FUNDS TRANSFERRED

	Unrestricted	Restricted	Total
	£	£	£
Stewardship Account:			
Transferred from general fund			
Transfer from general fund : to mission fund	(1,200)	1,200	-
	(1,200)	1,200	-

13. TANGIBLE FIXED ASSETS – UNRESTRICTED FUNDS

	Property	Equipment	Total
	£	£	£
COST			
At 1st January 2020 and At 31 December 2020	232,493	46,741	279,234
DEPRECIATION			
Brought forward	23,066	36,149	59,215
Charge for year	-	1,751	1,751
Carried forward	23,066	37,900	60,966
NET BOOK VALUE 31/12/2020	209,427	8,841	218,268
NET BOOK VALUE 31/12/2019	209,427	10,592	220,019

The property comprises:-

	£
Curate's house – Little Haven	209,427
Expenditure on St. Peter and St. Paul's Church hall	23,066
	232,493

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

14. DEBTORS

	2020	2019
	£	£
Quota refund	5,494	4,868
Other debtors	5,394	4,505
	10,888	9,373

15. CREDITORS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Sundry Creditors and accruals	12,152	7,165
	12,152	7,165

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. RESTRICTED FUNDS

	Brought Forward £	Movement in Year £	Transfer of funds £	Carried Forward £
Stewardship account				
Mrs S Lawrence – Holy Land fund	-	8,670	-	8,670
Mrs S Lawrence – Contingency fund	-	4,955	-	4,955
Property Fund	213,801	18	-	213,819
Parochial Missions	2,925	(2,001)	1,200	2,124
Churchyard Maintenance	-	496	-	496
St Thomas' tower restoration	18,242	-	-	18,242
St David				
Friends	11,632	(518)	-	11,114
Restoration	7,052	-	-	7,052
Organ Fund	4,441	(404)	-	4,037
Surplus Fund	116	-	-	116
St Thomas				
Friends	8,418	483	-	8,901
St Peter & Paul				
Mission	27	(17)	-	10
Maintenance	200	-	-	200
St Teilo				
Communities First	74	(74)	-	-
St Illtyd				
Chancel Reserve Fund	4	-	-	4
Total	266,932	11,608	1,200	279,740

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17. UNRESTRICTED FUNDS

Ordinary Funds:	2020	2019
	£	£
Stewardship account	**106,295**	102,373
St. Thomas	**40,686**	34,346
St. David	**139,168**	137,787
St. Catherine	**-**	24,360
St. Peter & Paul	**37,846**	29,012
St. Illtyd	**1,439**	1,885
St. Teilo	**3,518**	3,125
	328,952	332,888

Designated Funds

	B/f	Movement	Transfers	C/f
	£	£	£	£
Amounts allocated within SOFA:				
Stewardship account				
Alderman Davies School	11,650	-	-	11,650
Funds ex St Catherine's Church	-	14,360	-	14,360
DBF Covid-19 income grant	-	9,000	-	9,000
Parish Men's group	-	177	-	177
St Thomas:				
Tea account	172	61	-	233
Handbells	770	-	-	770
Flower Guild	1,628	55	-	1,683
Tower Bells	32	-	-	32
St Peter & Paul				
Ladies Guild	694	-	-	694
Mothers' Union	402	(402)	-	
Neath Port Talbot Credit Union	5,074	(2)	-	5,072
	20,422	23,249	-	43,671
Other funds:				
Parish Mothers' Union	-	(186)	402	216
St David				
Gift Shop	3,914	824	-	4,738
V & K Hopkins	435	100	-	535
	4,349	738	402	5,489
Total	24,771	23,987	402	49,160

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. CONTINGENT LIABILITY

St. Illtyd's Church

During the year ended 31st December 2003 grant aided refurbishment work was completed on St. Illtyd's Church. The project cost approximately £283,200 and was financed by the Heritage Lottery Fund, CADW and Benefice funds.

The terms of the Heritage Lottery Fund grant stipulate that the grant is repayable if the 'Approved Usage' of the building ceases; it is not time limited. The terms of the CADW grant stipulate that it is repayable if the building ceases for worship within 5 years of the grant being made.

St. David's Church - refurbishment

During the year ended 31st December 2007 refurbishment work commenced on St. David's Church. The work on the fabric of the building has been funded by grants from the Heritage Lottery Fund, NPTCBC and from funds from within the Church. The Heritage Lottery Fund grant stipulates that it is repayable if the building ceases for worship within 10 years. The work was completed during the year ended 31st December 2010

St David's Church – Tower

The project was completed during April 2015.

Standard conditions relating to the repayment of the grants received, should worship at the Church cease within a stipulated period, are in place.

St Thomas' Church - Tower

During 2015 a fund was launched to enable tower repairs to be carried out; this was completed in 2018.

19. ST CATHERINE'S CHURCH

In October 2020 the PCC took the decision that St Catherine's Church should be closed and be returned to the Representative Body of the Church in Wales. Bank balances held at closure have been transferred to the Parish and are being held as designated funds. These funds will be used as required during the closure of the Church; any remaining funds will be transferred to general Parish funds.

20. TRUSTEES' REMUNERATION AND EXPENSES

No Remuneration or expenses were paid to trustees in relation to their duties as trustees for the year ended 31 December 2020 (2019 – Nil).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. STAFF COSTS

	2020	2019
	£	£
Total salaries	**17,412**	18,425
Social Security costs	**93**	168
	17,505	18,593
Total number employed	**16**	17

22. No employee received emoluments in excess of £60,000 (2019 - £60,000).

23. RELATED PARTY TRANSACTIONS

During the year costs amounting to £347 in respect of the operation of the Parish payroll were paid to WBV Ltd a firm of Chartered Accountants in which PL Hunkin, one of the trustees, is a director. (2019 - £374)

Other than the above there were no related party transactions during the year ended 31 December 2020 (2019 - £Nil).