

**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

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**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

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## AFON NEDD MINISTRY AREA

### TRUSTEES REPORT

#### FOR THE YEAR ENDED 31 DECEMBER 2023

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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 ecumenical, 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 our 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.



## **AFON NEDD MINISTRY AREA**

### **TRUSTEES REPORT (CONTINUED)**

#### **FOR THE YEAR ENDED 31 DECEMBER 2023**

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*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.

## **AFON NEDD MINISTRY AREA**

### **TRUSTEES REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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#### **Plans for future periods**

As this report is being compiled, 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.
- To 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 1<sup>st</sup> 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**

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#### 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 31<sup>st</sup> 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



The Reverend Canon L.E. Newman  
Trustee



## **AFON NEDD MINISTRY AREA**

### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

#### **FOR THE YEAR ENDED 31 DECEMBER 2023**

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- 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 30<sup>th</sup> 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-to-day 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.

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF AFON NEDD MINISTRY AREA**

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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: .....



**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income from:</b>							
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
<b>Total income</b>		<b>329,936</b>	<b>6,934</b>	<b>336,870</b>	<b>491,003</b>	<b>10,958</b>	<b>501,961</b>
Charitable activities	6	363,033	2,257	365,290	345,282	1,648	346,930
<b>Net income/(expenditure) and movement in funds</b>		<b>(33,097)</b>	<b>4,677</b>	<b>(28,420)</b>	<b>145,721</b>	<b>9,310</b>	<b>155,031</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2023		517,611	291,095	808,706	371,890	281,785	653,675
<b>Fund balances at 31 December 2023</b>		<b>484,514</b>	<b>295,772</b>	<b>780,286</b>	<b>517,611</b>	<b>291,095</b>	<b>808,706</b>

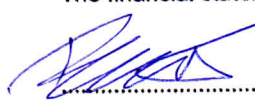
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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

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


Mr P J Bennett  
Trustee

The Reverend Canon L.E. Newman  
Trustee

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**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**

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**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 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.

**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.

**AFON NEDD MINISTRY AREA****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
	<u>62,087</u>	<u>150</u>	<u>62,237</u>	<u>228,365</u>	<u>5,270</u>	<u>233,635</u>
<b>Donations and gifts</b>						
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	-	-	-
	<u>62,087</u>	<u>150</u>	<u>62,237</u>	<u>81,201</u>	<u>5,270</u>	<u>86,471</u>

**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 £
<b>Direct giving - planned</b>						
Income from	131,196	495	131,691	114,415	-	114,415
<b>Direct giving - other</b>						
Income from	13,945	-	13,945	12,902	-	12,902
<b>Indirect giving - tax refunds</b>						
Income from	30,376	-	30,376	36,465	-	36,465
	<u>175,517</u>	<u>495</u>	<u>176,012</u>	<u>163,782</u>	<u>-</u>	<u>163,782</u>



**AFON NEDD MINISTRY AREA****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 £
<i>Money raising</i>		
Magazine subscriptions and adverts	4,339	3,543
Events	23,954	40,339
Tesco Voucher Scheme	4,200	1,250
<i>Other income</i>		
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	<u>27,966</u>	<u>12,436</u>
	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

**AFON NEDD MINISTRY AREA****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2023**

6 Charitable activities	Missions	Maint of ministry	Maint of churches	Maint of services	Expenses of clerics	Parish expenses	Maint of property	Total 2023	Total 2022
	2023	2023	2023	2023	2023	2023	2023		£
	£	£	£	£	£	£	£	£	£
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	28,088
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
	<u>16,220</u>	<u>194,436</u>	<u>85,270</u>	<u>13,144</u>	<u>14,312</u>	<u>29,672</u>	<u>12,236</u>	<u>365,290</u>	<u>346,930</u>
<b>Analysis by fund</b>									
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
	<u>16,220</u>	<u>194,436</u>	<u>85,270</u>	<u>13,144</u>	<u>14,312</u>	<u>29,672</u>	<u>12,236</u>	<u>365,290</u>	<u>346,930</u>

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
<b>Analysis by fund</b>									
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**

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6	Charitable activities	(Continued)
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**AFON NEDD MINISTRY AREA****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023****7 Charitable activities**

	£
<b>Outside Parish</b>	
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	<u>129</u>
	4,197
<b>Inside Parish</b>	
Churches Together	441
DBF Fund	<u>210</u>
	651
<b>Home</b>	
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 Tello's Church	50
Teulu Duw	391
Neath YMCA	332
Mission/grant purchases	6,578
Popham Kidney Research	100
Other	<u>1,731</u>
	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.



**AFON NEDD MINISTRY AREA****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 £
<b>Cost</b>			
At 1 January 2023	232,493	46,741	279,234
At 31 December 2023	232,493	46,741	279,234
<b>Depreciation and impairment</b>			
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
<b>Carrying amount</b>			
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

**AFON NEDD MINISTRY AREA****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
	<u>12,601</u>	<u>10,769</u>

**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.

	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
	<u>291,095</u>	<u>6,934</u>	<u>(2,257)</u>	<u>295,772</u>

**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

**AFON NEDD MINISTRY AREA****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 £
<b>Fund balances at 31 December 2023 are represented by:</b>			
Tangible assets	3,797	211,514	215,311
Current assets/(liabilities)	480,717	84,258	564,975
	<u>484,514</u>	<u>295,772</u>	<u>780,286</u>

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



## AFON NEDD MINISTRY AREA

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 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 NEDD MINISTRY AREA**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**





## AFON NEDD MINISTRY AREA

### LEGAL AND ADMINISTRATIVE INFORMATION

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**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

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Statement of financial activities	7
Balance sheet	8
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## **AFON NEDD MINISTRY AREA**

### **TRUSTEES REPORT**

#### **FOR THE YEAR ENDED 31 DECEMBER 2023**

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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 ecumenical, 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 our 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.



## **AFON NEDD MINISTRY AREA**

### **TRUSTEES REPORT (CONTINUED)**

#### **FOR THE YEAR ENDED 31 DECEMBER 2023**

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*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.

## **AFON NEDD MINISTRY AREA**

### **TRUSTEES REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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#### **Plans for future periods**

As this report is being compiled, 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.
- To 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 1<sup>st</sup> 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**

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#### 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 31<sup>st</sup> 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



The Reverend Canon L.E. Newman  
Trustee



## **AFON NEDD MINISTRY AREA**

### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

#### **FOR THE YEAR ENDED 31 DECEMBER 2023**

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- 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 30<sup>th</sup> 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.

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF AFON NEDD MINISTRY AREA**

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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: .....



**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income from:</b>							
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
<b>Total income</b>		<b>329,936</b>	<b>6,934</b>	<b>336,870</b>	<b>491,003</b>	<b>10,958</b>	<b>501,961</b>
Charitable activities	6	363,033	2,257	365,290	345,282	1,648	346,930
<b>Net income/(expenditure) and movement in funds</b>		<b>(33,097)</b>	<b>4,677</b>	<b>(28,420)</b>	<b>145,721</b>	<b>9,310</b>	<b>155,031</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2023		517,611	291,095	808,706	371,890	281,785	653,675
<b>Fund balances at 31 December 2023</b>		<b>484,514</b>	<b>295,772</b>	<b>780,286</b>	<b>517,611</b>	<b>291,095</b>	<b>808,706</b>

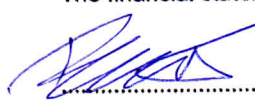
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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

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


Mr P J Bennett  
Trustee

The Reverend Canon L.E. Newman  
Trustee



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**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 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.

**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.

**AFON NEDD MINISTRY AREA****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
	<u>62,087</u>	<u>150</u>	<u>62,237</u>	<u>228,365</u>	<u>5,270</u>	<u>233,635</u>
<b>Donations and gifts</b>						
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	-	-	-
	<u>62,087</u>	<u>150</u>	<u>62,237</u>	<u>81,201</u>	<u>5,270</u>	<u>86,471</u>

**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 £
<b>Direct giving - planned</b>						
Income from	131,196	495	131,691	114,415	-	114,415
<b>Direct giving - other</b>						
Income from	13,945	-	13,945	12,902	-	12,902
<b>Indirect giving - tax refunds</b>						
Income from	30,376	-	30,376	36,465	-	36,465
	<u>175,517</u>	<u>495</u>	<u>176,012</u>	<u>163,782</u>	<u>-</u>	<u>163,782</u>



**AFON NEDD MINISTRY AREA****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 £
<i>Money raising</i>		
Magazine subscriptions and adverts	4,339	3,543
Events	23,954	40,339
Tesco Voucher Scheme	4,200	1,250
<i>Other income</i>		
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	<u>27,966</u>	<u>12,436</u>
	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



**AFON NEDD MINISTRY AREA****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2023**

6 Charitable activities	Missions	Maint of ministry	Maint of churches	Maint of services	Expenses of clerics	Parish expenses	Maint of property	Total 2023	Total 2022
	2023	2023	2023	2023	2023	2023	2023		£
	£	£	£	£	£	£	£	£	£
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	28,088
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
<b>Analysis by fund</b>									
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
<b>Analysis by fund</b>									
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**

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**6 Charitable activities** (Continued)

**AFON NEDD MINISTRY AREA****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023****7 Charitable activities**

	£
<b>Outside Parish</b>	
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	<u>129</u>
	4,197
<b>Inside Parish</b>	
Churches Together	441
DBF Fund	<u>210</u>
	651
<b>Home</b>	
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 Tello's Church	50
Teulu Duw	391
Neath YMCA	332
Mission/grant purchases	6,578
Popham Kidney Research	100
Other	<u>1,731</u>
	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.



**AFON NEDD MINISTRY AREA****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 £
<b>Cost</b>			
At 1 January 2023	232,493	46,741	279,234
At 31 December 2023	232,493	46,741	279,234
<b>Depreciation and impairment</b>			
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
<b>Carrying amount</b>			
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

**AFON NEDD MINISTRY AREA****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
	<u>12,601</u>	<u>10,769</u>

**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.

	Balance at 1 January 2023 £	Movement in funds 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
	<u>291,095</u>	<u>6,934</u>	<u>(2,257)</u>	<u>295,772</u>

**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

**AFON NEDD MINISTRY AREA****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 £
<b>Fund balances at 31 December 2023 are represented by:</b>			
Tangible assets	3,797	211,514	215,311
Current assets/(liabilities)	480,717	84,258	564,975
	<u>484,514</u>	<u>295,772</u>	<u>780,286</u>

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

## AFON NEDD MINISTRY AREA

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 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).





**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;

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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

**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  
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