

# LIBANUS EVANGELICAL CHURCH

England & Wales · Charity number 1147260

## Details

---

**Status** Registered

**Legal form** Other

**Registered** 2012-05-15

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** 31 Market Street  
Morrison  
Swansea  
SA6 8DA

**Phone** 01792781902

**Email** [libanusoffice@gmail.com](mailto:libanusoffice@gmail.com)

**Website** [www.libanuschurch.com](http://www.libanuschurch.com)

## Activities

---

**Objects:** TO ADVANCE THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENTS OF BELIEF

**Activities:** 2 worship services each Sunday plus meetings for all ages during the week: Mums and Tots and children's groups, youth club, ladies' meetings, lunch club and visits to residential homes, besides allowing community groups to use our premises. Our Schools Worker takes assemblies and classes in local schools and they visit the church. We also have an annual Men's Dinner .

## Classification

---

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

---

- City Of Swansea

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£122,265	£132,955	-	-
2023-12-31	£120,402	£112,438	-	-
2022-12-31	£135,205	£115,168	-	-
2021-12-31	£118,038	£73,268	-	-
2020-12-31	£117,644	£119,022	-	-

## Trustees

Name	Role	Appointed
MATTHEW REES HUMPHREYS		2018-05-10
MR DAVE HADLEY		2011-05-08
MR PHIL JONES		2011-05-08
TIMOTHY HOWELL		2014-05-06

**LIBANUS EVANGELICAL CHURCH**

England & Wales - Charity number 1147260

---

# Accounts

---



## Trustees' Annual Report for the period

From 1<sup>st</sup> January 2024  
To 31<sup>st</sup> December 2024

Period start date  
Period end date

**Charity name: LIBANUS EVANGELICAL CHURCH**

**Charity registration number: 1147260**

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To advance the Christian faith for the benefit of the public, in accordance with the statements of belief</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>Two worship service held each Sunday For children: Sunday Club (age 4 – 11) This stopped mid-year due to a fall in numbers Weekly Tots group (pre-school children and parents/carers) For all: weekly Bible study/ prayer meeting Our bi-weekly lunch club 'Talk and Tea' which is open to all Other small churches in the locality are supported with men from the congregation going out regularly to take services Two Sunday services uploaded to website Weekly prayer meeting in person and also accessible on Zoom Support of missionaries working in various parts of the world</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The trustees have had regard to the guidance issued by the Charity Commission on public benefit when planning and implementing the activities of the church</b>

#### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>The church has 60 members</b></p> <p><b>Average attendance at a Sunday morning service is 50-65: Sunday evening is 25-35</b></p> <p><b>Libanus Tots playgroup attracts a large number from the local community for its weekly meeting; about 10 – 25 children with their parent or carer at each session</b></p> <p><b>Talk &amp; Tea has approx. 20 - 25 attending</b></p> <p><b>Each Sunday, we provide 2 services with a children's talk in the morning one. Every Wednesday, we have facilitated Bible teaching and a time of prayer for those who are able to join us.</b></p> <p><b>We have also held a number of special services, including Palm Sunday, Good Friday and Easter Sunday. We had a harvest service where we thanked God for His goodness and blessing.</b></p> <p><b>We also had a Saint David's Day evening.</b></p> <p><b>A church BBQ was held in June to which approx. 30 people attended.</b></p> <p><b>Harvest/church lunch was held in October which saw a number of church regulars and visitors attending.</b></p> <p><b>The school's work continues, taking assemblies regularly in a local school. Special assemblies were held at Easter &amp; Christmas. Approx 200 children's</b></p>

		<p>books were given out at each event. At Easter, the school also came to Libanus.</p> <p>Approximately 50 boxes were put together and collected for Operation Christmas Child. We thank members and friends for their continued generosity and for sharing the love of Jesus with so many children across the world.</p> <p>A Baptismal service was held in which 3 young people were baptised</p> <p>A Christmas Craft Evening was held, to which around 20 people attended making various items including Christmas cards &amp; baubles.</p> <p>A children's Activity Morning was held in December to which a number attended.</p> <p>We delivered approx. 1000 Christmas cards, welcome leaflets and Christmas tracts</p> <p>Our weekly leaflet 'Focus' continues to be published to keep church visitors informed of what is happening at Libanus. This also includes a prayer diary to help us as a whole church pray together and seek God's leading.</p> <p>Libanus support missionaries in various parts of the world both financially and in prayer.</p> <p>We continue to publicise on our website and also on Facebook, Twitter and Instagram.</p>
--	--	--

**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	

Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>Financial statements attached</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>To protect future ministries</b>
Amount of reserves held	Para 1.22	<b>£157392.00</b>
Reasons for holding zero reserves	Para 1.22	<b>N/A</b>
Details of fund materially in deficit	Para 1.24	<b>N/A</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>N/A</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>Donations from members and adherents, along with Gift Aid reclaims</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	<b>N/A</b>
A description of the principal risks facing the charity	Para 1.46	<b>N/A</b>
Other		<b>N/A</b>

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	CONSTITUTION
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	ASSOCIATION
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	ELECTED BY CHURCH MEMBERS

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	LIBANUS EVANGELICAL CHURCH
Other name the charity uses	
Registered charity number	147260
Charity's principal address	MARKET STREET MORRISTON SWANSEA SA6 8DA

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	David Hadley	Treasurer		LIBANUS EVANGELICAL CHURCH
2	Matthew Humphreys			
3	Philip Jones	Secretary		
4	Tim Howell			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------


#### Name of chief executive or names of senior staff members (Optional information)

--

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

## Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>P. M. Jones</i>	
Full name(s)	Philip Mark Jones	
Position (eg Secretary, Chair, etc)	Secretary	
Date	08/10/2025	



Unaudited Financial Statements for the  
Year ended 31 December 2024

for

Libanus Evangelical Church

Libanus Evangelical Church  
Contents of the Financial Statements  
for the Year Ended 31 December 2024

	Page
Statement of Financial Activities	1
Balance Sheet	2
Notes to the Financial Statements	3
Report of the Independent Accountant	6

**Libanus Evangelical Church.**  
**Statement of Financial Activities**  
**For The Year Ended 31 December 2024**

<u>Notes</u>	<b>Budget 2025</b>		<b>Actual 2024</b>		<b>Actual 2023</b>
	£		£		£
<b><u>INCOME:</u></b>					
General Offerings	82,000.00		86,091.23		85,658.80
Exceptional Gifts	5,500.00		3,105.00		3,360.00
Tax Rebate	16,500.00		17,440.50		17,959.25
Designated Income	4,000.00	1	4,351.71		2,407.91
EFCC Grant	2,000.00		3,000.00		4,000.00
Rent - Centrepont	0.00		0.00		56.00
Rent - Flat	5,400.00		5,100.00		4,675.00
Other Income	5,600.00	2	3,176.75		2,285.60
<b>TOTAL INCOME:</b>	<b>121,000.00</b>		<b>122,265.19</b>		<b>120,402.56</b>
<b><u>EXPENDITURE:</u></b>					
Salaries and Visiting Preachers	67,000.00	3	58,246.10		54,023.57
Church Activities / Evangelism	3,200.00	4	1,825.16		2,992.56
Missionary Support & Gifts	26,100.00	5	31,349.00	25.6%	26,555.00
Designated Gifts	4,000.00	5	4,351.71	3.6%	2,407.91
Utilities	21,300.00	6	24,610.10		13,483.83
General Repairs & Renovations	5,000.00		4,456.35		2,481.22
Larger Repairs	10,400.00	7	0.00		1,720.00
Stationery	200.00		77.13		0.00
Bank Charges	300.00		276.34		303.19
Cleaning Materials	200.00		52.50		190.22
Miscellaneous	1,000.00		583.75		1,130.00
Loss on Disposal of Assets	0.00		1.00		0.00
Depreciation & Amortisation	7,200.00	8	7,126.31		7,150.98
<b>TOTAL EXPENDITURE:</b>	<b>145,900.00</b>		<b>132,955.45</b>		<b>112,438.48</b>
<b>SURPLUS/(DEFICIT) FOR YEAR</b>	<b>(24,900.00)</b>		<b>(10,690.26)</b>		<b>7,964.08</b>

**Libanus Evangelical Church**  
**Balance Sheet**  
**As at 31st December 2024**

	Notes	2024		2023	
		£	£	£	£
<b><u>Fixed Assets(NBV):</u></b>					
Land and Buildings	9	203,594.29		210,155.60	
Fixtures Fittings & Equipment	10	1,161.11		1,378.11	
			<b>204,755.40</b>		<b>211,533.71</b>
<b><u>Current Assets</u></b>					
HSBC Current Account		1,358.33		18,203.15	
HSBC Deposit Account		157,391.63		162,214.88	
Debtors & Prepayments	11	6,693.12		5,847.74	
Tax Rebate Recoverable		67,425.25		49,984.75	
			<b>232,868.33</b>		<b>236,250.52</b>
<b><u>Current Liabilities:</u></b>					
PAYE/NIC Creditor		0.00		0.00	
Accruals	12	(6,132.68)		(5,602.92)	
			<b>(6,132.68)</b>		<b>(5,602.92)</b>
			<b>431,491.05</b>		<b>442,181.31</b>
<b><u>Represented By:</u></b>					
General Fund	13		427,443.55		439,958.81
Designated Fund	13		4,047.50		2,222.50
<b>Total Funds:</b>			<b>431,491.05</b>		<b>442,181.31</b>

**Libanus Evangelical Church.  
Notes To Financial Statements  
For The Year Ended 31st December 2024**

**Note 1: Basis of Preparation**

- 1.1 Basis of Accounting: These accounts have been prepared on the basis of historic cost, in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005) and with the Charities Act.
- 1.2 Change in Basis of Accounting: There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.
- 1.3 Changes to Previous Accounts: No changes have been made to previous years.

**Note 2: Accounting Policies**

**INCOMING RESOURCES:**

**Recognition of Incoming Resources:**

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources.

**Tax Reclaims on Donations & Gifts:**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Investment Income:**

This is included in the accounts when received

**EXPENDITURE & LIABILITIES:**

**Liability Recognition:**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**ASSETS:**

**Tangible Fixed Assets:**

These are capitalised if they can be used for more than one year, and the cost is material. They are valued at cost, or if gifted, at the value to the charity on receipt.

**Note 3: Details of certain items of expenditure.**

**3.1 Trustee Benefits:**

	<u>Y/E: 31/12/24</u>	<u>Y/E: 31/12/23</u>
No. of trustees paid expenses	<u>0</u>	<u>0</u>
Nature of benefits:	Derived by trustees (in line with all attendees) for their children to attend camps.	
Total amount paid:	<u>£</u> <u>0</u>	<u>£</u> <u>0</u>

**Libanus Evangelical Church.**  
**Notes To Financial Statements**  
**For The Year Ended 31st December 2024**

**3.2 Fees for the examination of Financial Statements:**

<u>765</u>	<u>730</u>
------------	------------

**Note 4: Paid Employees**

	<u>Y/E: 31/12/24</u>	<u>Y/E: 31/12/23</u>
<b>4.1 Staff Costs:</b>	<b>£</b>	<b>£</b>
Gross wages, salaries and benefits in kind.	51,174	51,523
Visiting Preachers	2,960	1,710
Employers NIC	0	0
Pension Costs	830	791
Total staff costs	<u>54,964</u>	<u>54,024</u>

**4.2 Average No. of Full-time equivalent employees in the year.**

Charitable Activities	2	2
Governance	0	0
Other	1	1
	<u>3</u>	<u>3</u>

**Note 5: Tangible Fixed Assets**

	<u>Freehold</u>	<u>Fixtures,</u>	<u>Total</u>
	<u>Land</u>	<u>Fittings &amp;</u>	
	<u>&amp; Buildings</u>	<u>Equipment</u>	
	<u>£</u>	<u>£</u>	<u>£</u>
<b>Cost:</b> Brought forward 31.12.2023	328,065	57,865	385,930
Additions	0	349	349
Revaluations	0	0	0
Disposals	0	(549)	(549)
Carried Forward 31.12.2024	<u>328,065</u>	<u>57,665</u>	<u>385,730</u>
<b>Acc.Depn:</b> Brought forward 31.12.2023	117,909	56,487	174,396
Depreciation for year	6,562	565	7,127
Revaluations	0	0	0
Disposals	0	(548)	(548)
Carried Forward 31.12.2024	<u>124,471</u>	<u>56,504</u>	<u>180,975</u>
<b>Net Book Value:</b> 31.12.2023	<u>210,156</u>	<u>1,378</u>	<u>211,534</u>
31.12.2024	<u>203,594</u>	<u>1,161</u>	<u>204,755</u>

**Libanus Evangelical Church.  
Notes To Financial Statements  
For The Year Ended 31st December 2024**

**Note 6: Debtors and Prepayments**

	<b>Y/E: 31/12/24</b>	<b>Y/E: 31/12/23</b>
	<b>£</b>	<b>£</b>
Debtors	2,310	1,595
Prepayments	4,383	4,253
	6,693	5,848

**Note 7: Creditors and Accruals**

	<b>£</b>	<b>£</b>
Creditors	(4,048)	(2,223)
Accruals	(2,085)	(3,380)
	(6,133)	(5,603)

**Note 8: Transactions with Related Parties**

None.

Financial Statements  
for the Year ended 31 December 2024

**Independent Examiner's Report to the Trustees of Libanus Evangelical Church**

I report on the accounts of the Libanus Evangelical Church for the year ended 31 December 2024, which are set out on pages 1 to 5.

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2024.

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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Philip M Lewis FCCA  
PML Accountants  
Chartered Certified Accountants  
Unit 8  
Water Street Business Centre  
Water Street  
Port talbot  
SA12 6LF

Date: 27<sup>th</sup> October 2025

**LIBANUS EVANGELICAL CHURCH**

England & Wales - Charity number 1147260

---

# Accounts

---



## Trustees' Annual Report for the period

**From 1<sup>st</sup> January 2023** Period start date  
**To 31<sup>st</sup> December 2023** Period end date

**Charity name: LIBANUS EVANGELICAL CHURCH**

**Charity registration number: 1147260**

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To advance the Christian faith for the benefit of the public, in accordance with the statements of belief</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>Two worship service held each Sunday For children: Sunday Club (age 4 – 11) Weekly Tots group (pre-school children and parents/carers) For all: weekly Bible study/ prayer meeting Our bi-weekly lunch club 'Talk and Tea' which is open to all Other small churches in the locality are supported with men from the congregation going out regularly to take services Two Sunday services uploaded to website Weekly prayer meeting in person and also accessible on Zoom Support of missionaries working in various parts of the world</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The trustees have had regard to the guidance issued by the Charity Commission on public benefit when planning and implementing the activities of the church</b>

#### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related	Para 1.38	

investment		
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>The church has 63 members</b></p> <p><b>Average attendance at a Sunday morning service is 50-65: Sunday evening is 25-35</b></p> <p><b>Libanus Tots playgroup attracts a large number from the local community for its weekly meeting; about 10 – 25 children with their parent or carer at each session</b></p> <p><b>Talk &amp; Tea has approx. 20 - 25 attending</b></p> <p><b>Each Sunday, we provide 2 services with a children's talk in the morning one. Every Wednesday, we have facilitated Bible teaching and a time of prayer for those who are able to join us.</b></p> <p><b>We have also held a number of special services, including Palm Sunday, Good Friday and Easter Sunday. We had a harvest service where we thanked God for His goodness and blessing.</b></p> <p><b>We also had a Saint David's Day evening.</b></p> <p><b>A LEGO morning for children was held in April, inviting the families to a Family Service on the following day.</b></p> <p><b>During June &amp; July, our Walking Group, visited a couple of the local areas, building friendships as they walked and talked.</b></p> <p><b>Hope Explored courses were held on 3 Sunday evenings in June for those interested in learning more about the Christian faith</b></p>

		<p>May saw our church's 150<sup>th</sup> anniversary. A celebration tea was held a few weeks later</p> <p>Harvest/church lunch was held in October which saw a number of church regulars and visitors attending.</p> <p>The school's work continues, taking assemblies in a local school. In December a Christmas Assembly was held</p> <p>Approximately 50 boxes were put together and collected for Operation Christmas Child. We thank members and friends for their continued generosity and for sharing the love of Jesus with so many children across the world.</p> <p>A Christmas Craft Evening was held, to which around 30 people attended making various items including Christmas cards &amp; baubles.</p> <p>We gave out over 200 children's books about Christmas</p> <p>We delivered approx. 1000 Christmas cards, welcome leaflets and Christmas tracts</p> <p>Our weekly leaflet 'Focus' continues to be published to keep church visitors informed of what is happening at Libanus. This also includes a prayer diary to help us as a whole church pray together and seek God's leading.</p> <p>Libanus support missionaries in various parts of the world both financially and in prayer.</p> <p>We continue to publicise on our website and also on Facebook, Twitter and Instagram.</p>
--	--	--

**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising		

activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>Financial statements attached</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>To protect future ministries</b>
Amount of reserves held	Para 1.22	<b>£162,214.88</b>
Reasons for holding zero reserves	Para 1.22	<b>N/A</b>
Details of fund materially in deficit	Para 1.24	<b>N/A</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>N/A</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>Donations from members and adherents, along with Gift Aid reclaims</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	<b>N/A</b>
A description of the principal risks facing the charity	Para 1.46	<b>N/A</b>
Other		<b>N/A</b>

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	CONSTITUTION
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	ASSOCIATION
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	ELECTED BY CHURCH MEMBERS

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	LIBANUS EVANGELICAL CHURCH
Other name the charity uses	
Registered charity number	1147260
Charity's principal address	MARKET STREET MORRISTON SWANSEA SA6 8DA

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	David Hadley	Treasurer		LIBANUS EVANGELICAL CHURCH
2	Matthew Humphreys			
3	Philip Jones	Secretary		
4	Tim Howell			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

--

**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

--

**Other optional information**

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>P. M. Jones</i>	
Full name(s)	Philip Mark Jones	
Position (eg Secretary, Chair, etc)	Secretary	
Date	19/10/24	

Unaudited Financial Statements for the  
Year ended 31 December 2023

for

Libanus Evangelical Church

**Libanus Evangelical Church**  
**Contents of the Financial Statements**  
**for the Year Ended 31 December 2023**

	<b>Page</b>
Statement of Financial Activities	1
Balance Sheet	2
Notes to the Financial Statements	3
Report of the Independent Accountant	6

**Libanus Evangelical Church.**  
**Statement of Financial Activities**  
**For The Year Ended 31 December 2023**

<u>Notes</u>	<b>Budget 2024</b>		<b>Actual 2023</b>		<b>Actual 2022</b>
	£		£		£
<b><u>INCOME:</u></b>					
General Offerings	78,000.00		85,658.80		84,502.93
Exceptional Gifts	3,000.00		3,360.00		14,500.00
Tax Rebate	15,000.00		17,959.25		19,035.27
Designated Income	2,000.00	1	2,407.91		8,516.25
EFCC Grant	3,000.00		4,000.00		5,000.00
Rent - Centrepoint	0.00		56.00		0.00
Rent - Flat	5,000.00		4,675.00		3,300.00
Other Income	3,000.00	2	2,285.60		350.94
<b>TOTAL INCOME:</b>	<b>109,000.00</b>		<b>120,402.56</b>		<b>135,205.39</b>
<b><u>EXPENDITURE:</u></b>					
Salaries and Visiting Preachers	57,600.00	3	54,023.57		50,912.71
Church Activities / Evangelism	3,800.00	4	2,992.56		3,223.17
Missionary Support & Gifts	26,300.00	5	26,555.00	24.1%	24,692.51
Designated Gifts	2,000.00	5	2,407.91	1.8%	8,516.25
Utilities	17,300.00	6	13,483.83		11,793.12
General Repairs & Renovations	3,000.00		2,481.22		1,955.52
Larger Repairs	58,900.00	7	1,720.00		5,697.03
Stationery	300.00		0.00		85.06
Bank Charges	300.00		303.19		281.26
Rental of Car Park	0.00		0.00		40.00
Cleaning Materials	200.00		190.22		16.23
Miscellaneous	1,200.00		1,130.00		696.00
Loss on Disposal of Assets	0.00		0.00		0.00
Depreciation & Amortisation	7,200.00	8	7,150.98		7,258.80
<b>TOTAL EXPENDITURE:</b>	<b>178,100.00</b>		<b>112,438.48</b>		<b>115,167.66</b>
<b>SURPLUS/(DEFICIT) FOR YEAR</b>	<b>(69,100.00)</b>		<b>7,964.08</b>		<b>20,037.73</b>

**Libanus Evangelical Church**

**Balance Sheet**

**As at 31st December 2023**

Notes	2023		2022	
	£	£	£	£
<b><u>Fixed Assets(NBV):</u></b>				
Land and Buildings	9	210,155.60	216,716.91	
Fixtures Fittings & Equipment	10	1,378.11	1,967.78	
		<u>211,533.71</u>	<u>218,684.69</u>	
<b><u>Current Assets</u></b>				
HSBC Current Account		18,203.15	61,678.96	
HSBC Deposit Account		162,214.88	119,958.58	
Debtors & Prepayments	11	5,847.74	4,662.98	
Tax Rebate Recoverable		49,984.75	32,025.50	
		<u>236,250.52</u>	<u>218,326.02</u>	
<b><u>Current Liabilities:</u></b>				
PAYE/NIC Creditor		0.00	0.00	
Accruals	12	(5,602.92)	(2,793.48)	
		<u>(5,602.92)</u>	<u>(2,793.48)</u>	
		<u>442,181.31</u>	<u>434,217.23</u>	
<b><u>Represented By:</u></b>				
General Fund	13	439,958.81	433,350.23	
Designated Fund	13	2,222.50	867.00	
Total Funds:		<u>442,181.31</u>	<u>434,217.23</u>	

**Libanus Evangelical Church.  
Notes To Financial Statements  
For The Year Ended 31st December 2023**

**Note 1: Basis of Preparation**

- 1.1 **Basis of Accounting:** These accounts have been prepared on the basis of historic cost, in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005) and with the Charities Act.
- 1.2 **Change in Basis of Accounting:** There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.
- 1.3 **Changes to Previous Accounts:** No changes have been made to previous years.

**Note 2: Accounting Policies**

**INCOMING RESOURCES:**

**Recognition of Incoming Resources:**

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources.

**Tax Reclaims on Donations & Gifts:**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Investment Income:**

This is included in the accounts when received

**EXPENDITURE & LIABILITIES:**

**Liability Recognition:**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**ASSETS:**

**Tangible Fixed Assets:**

These are capitalised if they can be used for more than one year, and the cost is material. They are valued at cost, or if gifted, at the value to the charity on receipt.

**Note 3: Details of certain items of expenditure.**

**3.1 Trustee Benefits:**

	<u>Y/E: 31/12/23</u>	<u>Y/E: 31/12/22</u>
No. of trustees paid expenses	<u>0</u>	<u>0</u>
Nature of benefits:	Derived by trustees (in line with all attendees) for their children to attend camps.	
Total amount paid:	<u>£</u> <u>0</u>	<u>£</u> <u>0</u>

**Libanus Evangelical Church.**  
**Notes To Financial Statements**  
**For The Year Ended 31st December 2023**

**3.2 Fees for the examination of Financial Statements:**

<u>730</u>	<u>696</u>
------------	------------

**Note 4: Paid Employees**

	<u>Y/E: 31/12/23</u>	<u>Y/E: 31/12/22</u>
4.1 Staff Costs:	<u>£</u>	<u>£</u>
Gross wages, salaries and benefits in kind.	51,523	48,760
Visiting Preachers	1,710	1,430
Employers NIC	0	0
Pension Costs	791	723
Total staff costs	<u>54,024</u>	<u>50,913</u>

**4.2 Average No. of Full-time equivalent employees in the year.**

Charitable Activities	2	2
Governance	0	0
Other	1	1
	<u>3</u>	<u>3</u>

**Note 5: Tangible Fixed Assets**

	<u>Freehold</u>	<u>Fixtures,</u>	<u>Total</u>
	<u>Land</u>	<u>Fittings &amp;</u>	
	<u>&amp; Buildings</u>		
	<u>£</u>	<u>£</u>	<u>£</u>
<b>Cost:</b>			
Brought forward 31.12.2022	328,065	57,865	385,930
Additions	0	0	0
Revaluations	0	0	0
Disposals	0	0	0
Carried Forward 31.12.2023	<u>328,065</u>	<u>57,865</u>	<u>385,930</u>
<b>Acc.Deprn:</b>			
Brought forward 31.12.2022	111,348	55,897	167,245
Depreciation for year	6,561	590	7,151
Revaluations	0	0	0
Disposals	0	0	0
Carried Forward 31.12.2023	<u>117,909</u>	<u>56,487</u>	<u>174,396</u>
<b>Net Book Value:</b>			
31.12.2022	<u>216,717</u>	<u>1,968</u>	<u>218,685</u>
31.12.2023	<u>210,156</u>	<u>1,378</u>	<u>211,534</u>

**Libanus Evangelical Church.**  
**Notes To Financial Statements**  
**For The Year Ended 31st December 2023**

**Note 6: Debtors and Prepayments**

	<u>Y/E: 31/12/23</u>	<u>Y/E: 31/12/22</u>
	<u>£</u>	<u>£</u>
Debtors	1,595	1,213
Prepayments	4,253	3,450
	5,848	4,663

**Note 7: Creditors and Accruals**

	<u>£</u>	<u>£</u>
Creditors	(2,223)	(867)
Accruals	(3,380)	(1,926)
	(5,603)	(2,793)

**Note 8: Transactions with Related Parties**

None.

Financial Statements  
for the Year ended 31 December 2023

Independent Examiner's Report to the Trustees of Libanus Evangelical Church

I report on the accounts of the Libanus Evangelical Church for the year ended 31 December 2023, which are set out on pages 1 to 5.

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2021.

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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Philip M Lewis FCCA  
PML Accountants  
Chartered Certified Accountants  
First Floor  
56 Station Road  
Port Talbot  
West Glamorgan  
SA13 1LZ

Date: 25<sup>th</sup> October 2024

**LIBANUS EVANGELICAL CHURCH**

England & Wales - Charity number 1147260

---

# Accounts

---



## Trustees' Annual Report for the period

From 1<sup>st</sup> January 2022  
Period end date

Period start date To 31<sup>st</sup> December 2022

**Charity name: LIBANUS EVANGELICAL CHURCH**

**Charity registration number: 1147260**

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To advance the Christian faith for the benefit of the public, in accordance with the statements of belief</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>Two worship service held each Sunday For children: Sunday Club (age 4 – 11) Weekly Tots group (pre-school children and parents/carers) For all: weekly Bible study/ prayer meeting Our bi-weekly lunch club 'Talk and Tea' which is open to all Other small churches in the locality are supported with men from the congregation going out regularly to take services Online videos in December leading up to Christmas Two Sunday services uploaded to website Weekly prayer meeting alternating between Zoom and in person Support of missionaries working in various parts of the world</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The trustees have had regard to the guidance issued by the Charity Commission on public benefit when planning and implementing the activities of the church</b>

#### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>The church has 65 members</b></p> <p><b>Average attendance at a Sunday morning service is 50-75: Sunday evening is 30-40</b></p> <p><b>Libanus Tots playgroup attracts a large number from the local community for its weekly meeting; about 10 – 25 children with their parent or carer at each session</b></p> <p><b>Talk &amp; Tea has approx. 25-30 attending</b></p> <p><b>Each Sunday, we provide 2 services with a children's talk in the morning one. Every Wednesday, we have facilitated Bible teaching and a time of prayer for those who are able to join us.</b></p> <p><b>We have also held a number of special services, including Palm Sunday, Good Friday and Easter Sunday. We had a harvest service where we thanked God for His goodness and blessing.</b></p> <p><b>We also had a Saint David Day evening.</b></p> <p><b>Holiday Bible Club was held the week after Easter to which a number of children from the nearby area and local primary schools attended.</b></p> <p><b>May saw the start of our walking Group, visiting local areas, building friendships as we walked and talked.</b></p> <p><b>Christianity Explored courses were run on a Sunday evening for 7 weeks for those interested in learning more about the Christian faith</b></p>

**A Jubilee Tea was held in June to celebrate her Majesty's 70 years' service to the nation.**

**Harvest/church lunch was held in October which saw a number of church regulars and visitors attending.**

**October saw the start of relaunching our school's work, taking assemblies in a local school.**

**We also started our monthly Coffee Morning, welcoming anyone in the community to join us in the cold Winter months, giving an opportunity to build friendships and meet new people.**

**Approximately 50 boxes were put together and collected for Operation Christmas Child. We thank members and friends for their continued generosity and for sharing the love of Jesus with so many children across the world.**

**A Lego morning was held on a Saturday morning in November which was attended by 40 – 50 children from the surrounding area, having been advertised in the local schools.**

**Throughout the month of December, we organised and published short evangelistic videos each day, walking through the Christmas story. This virtual advent calendar was well received and shared amongst many non- Christians.**

**A Christmas Craft Evening was held, to which around 30 people attended making various items including Christmas cards & baubles.**

**Despite our numbers and demographics, we managed to deliver and share over 1000 Christmas leaflets informing people that there is still a church open and celebrating Jesus Christ. We also gave out 1000 copies of the Christmas edition of Ask magazine, an evangelistic magazine with clear gospel centred articles and testimonies.**

**Our weekly leaflet 'Focus' continues to be published to keep church visitors informed of what is happening at Libanus. This also includes a prayer diary to help us as a whole church pray together and seek God's leading.**

		<p><b>Libanus support missionaries in various parts of the world both financially and in prayer.</b></p> <p><b>We continue to publicise on our website and also on Facebook, Twitter and Instagram.</b></p>
--	--	---

**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>Financial statements attached</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>To protect future ministries</b>
Amount of reserves held	Para 1.22	<b>£119,158.00</b>
Reasons for holding zero reserves	Para 1.22	<b>N/A</b>
Details of fund materially in deficit	Para 1.24	<b>N/A</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>N/A</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>Donations from members and adherents, along with Gift Aid reclaims</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	<b>N/A</b>
A description of the principal risks facing the charity	Para 1.46	<b>N/A</b>
Other		<b>N/A</b>

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	CONSTITUTION
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	ASSOCIATION
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	ELECTED BY CHURCH MEMBERS

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	LIBANUS EVANGELICAL CHURCH
Other name the charity uses	
Registered charity number	1147260
Charity's principal address	MARKET STREET MORRISTON SWANSEA SA6 8DA

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	David Hadley	Treasurer		LIBANUS EVANGELICAL CHURCH
2	Matthew Humphreys			
3	Philip Jones	Secretary		
4	Tim Howell			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

--

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

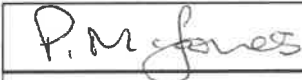
## Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Philip Mark Jones	
Position (eg Secretary, Chair, etc)	Secretary	
Date	15/10/2023	

Unaudited Financial Statements for the  
Year ended 31 December 2022

for

Libanus Evangelical Church

Libanus Evangelical Church  
Contents of the Financial Statements  
for the Year Ended 31 December 2022

	Page
Statement of Financial Activities	1
Balance Sheet	2
Notes to the Financial Statements	3
Report of the Independent Accountant	6

**Libanus Evangelical Church.**  
**Statement of Financial Activities**  
**For The Year Ended 31 December 2022**

	Actual 2022 £		Actual 2021 £	
<b><u>INCOME:</u></b>				
General Offerings	84,502.93		84,506.24	
Exceptional Gifts	14,500.00		6,600.00	
Tax Rebate	19,035.27		20,730.27	
Designated Income	8,516.25		1,167.50	
EFCC Grant	5,000.00		0.00	
Rent - Centrepoint	0.00		0.00	
Rent - Flat	3,300.00		4,812.26	
Other Income	350.94		221.89	
<b>TOTAL INCOME:</b>	<b>135,205.39</b>		<b>118,038.16</b>	
<b><u>EXPENDITURE:</u></b>				
Salaries and Visiting Preachers	50,912.71		15,575.03	
Church Activities / Evangelism	3,223.17		1,428.07	
Missionary Support & Gifts	24,692.51	18.3%	27,900.00	23.6%
Designated Gifts	8,516.25	6.3%	1,167.50	1.0%
Utilities	11,793.12		8,032.93	
General Repairs & Renovations	1,955.52		4,362.58	
Larger Repairs	5,697.03		5,818.79	
Stationery	85.06		265.54	
Bank Charges	281.26		0.00	
Rental of Car Park	40.00		0.00	
Cleaning Materials	16.23		40.00	
Miscellaneous	696.00		1,051.44	
Loss on Disposal of Assets	0.00		2.00	
Depreciation & Amortisation	7,258.80		7,624.10	
<b>TOTAL EXPENDITURE:</b>	<b>115,167.66</b>		<b>73,267.98</b>	
<b>SURPLUS/(DEFICIT) FOR YEAR</b>	<b>20,037.73</b>		<b>44,770.18</b>	

**Libanus Evangelical Church**  
**Balance Sheet**  
**As at 31st December 2022**

	<b>2022</b>		<b>2021</b>	
	£	£	£	£
<b><u>Fixed Assets(NBV):</u></b>				
Land and Buildings	216,716.91		223,278.22	
Fixtures Fittings & Equipment	1,967.78		2,665.27	
		<b>218,684.69</b>		<b>225,943.49</b>
<b><u>Current Assets</u></b>				
HSBC Current Account	61,678.96		55,974.29	
HSBC Deposit Account	119,958.58		100,225.12	
Debtors & Prepayments	4,662.98		3,416.82	
Tax Rebate Recoverable	32,025.50		31,898.25	
		<b>218,326.02</b>		<b>191,514.48</b>
<b><u>Current Liabilities:</u></b>				
PAYE/NIC Creditor	0.00		0.00	
Accruals	(2,793.48)		(3,278.47)	
		<b>(2,793.48)</b>		<b>(3,278.47)</b>
		<b><u>434,217.23</u></b>		<b><u>414,179.50</u></b>
 <b><u>Represented By:</u></b>				
General Fund		433,350.23		412,078.38
Designated Fund		867.00		2,101.12
<b>Total Funds:</b>		<b><u>434,217.23</u></b>		<b><u>414,179.50</u></b>

**Libanus Evangelical Church.  
Notes To Financial Statements  
For The Year Ended 31st December 2022**

**Note 1: Basis of Preparation**

- 1.1 Basis of Accounting: These accounts have been prepared on the basis of historic cost, in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005) and with the Charities Act.
- 1.2 Change in Basis of Accounting: There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.
- 1.3 Changes to Previous Accounts: No changes have been made to previous years.

**Note 2: Accounting Policies**

**INCOMING RESOURCES:**

**Recognition of Incoming Resources:**

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources.

**Tax Reclaims on Donations & Gifts:**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Investment Income:**

This is included in the accounts when receivable.

**EXPENDITURE & LIABILITIES:**

**Liability Recognition:**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**ASSETS:**

**Tangible Fixed Assets:**

These are capitalised if they can be used for more than one year, and the cost is material. They are valued at cost, or if gifted, at the value to the charity on receipt.

**Libanus Evangelical Church.  
Notes To Financial Statements  
For The Year Ended 31st December 2022**

**Note 3: Details of certain items of expenditure.**

**3.1 Trustee Benefits:**

	<u>Y/E: 31/12/22</u>	<u>Y/E: 31/12/21</u>
No. of trustees paid expenses	<u>0</u>	<u>0</u>
Nature of benefits:	Derived by trustees (in line with all attendees) for their children to attend camps.	
Total amount paid:	<u>£</u> <u>0</u>	<u>£</u> <u>0</u>

**3.2 Fees for the examination of Financial Statements:**

	696	672
--	-----	-----

**Note 4: Paid Employees**

**4.1 Staff Costs:**

	<u>Y/E: 31/12/21</u>	<u>Y/E: 31/12/21</u>
	<u>£</u>	<u>£</u>
Gross wages, salaries and benefits in kind.	48,760	12,850
Visiting Preachers	1,430	2,500
Employers NIC	0	0
Pension Costs	723	225
Total staff costs	<u>50,913</u>	<u>15,575</u>

**4.2 Average No. of Full-time equivalent employees in the year.**

Charitable Activities	2	0
Governance	0	0
Other	1	1
	<u>3</u>	<u>1</u>

**Libanus Evangelical Church.  
Notes To Financial Statements  
For The Year Ended 31st December 2022**

**Note 5: Tangible Fixed Assets**

	<u>Freehold Land &amp; Buildings</u>	<u>Fixtures, Fittings &amp; Equipment</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
<b>Cost:</b>			
Brought forward 31.12.2021	328,065	57,865	385,930
Additions	0	0	0
Revaluations	0	0	0
Disposals	0	0	0
Carried Forward 31.12.2022	<u>328,065</u>	<u>57,865</u>	<u>385,930</u>
<b>Acc.Depn:</b>			
Brought forward 31.12.2020	104,787	55,200	159,987
Depreciation for year	6,561	697	7,258
Revaluations	0	0	0
Disposals	0	0	0
Carried Forward 31.12.2021	<u>111,348</u>	<u>55,897</u>	<u>167,245</u>
<b>Net Book Value:</b>			
31.12.2021	<u>223,278</u>	<u>2,665</u>	<u>225,943</u>
31.12.2022	<u>216,717</u>	<u>1,968</u>	<u>218,685</u>

**Note 6: Debtors and Prepayments**

	<u>Y/E: 31/12/22</u>	<u>Y/E: 31/12/21</u>
	<u>£</u>	<u>£</u>
Debtors	1,213	315
Prepayments	<u>3,450</u>	<u>3,102</u>
	<u>4,663</u>	<u>3,417</u>

**Note 7: Creditors and Accruals**

	<u>£</u>	<u>£</u>
Creditors	(867)	(2,101)
Accruals	<u>(1,926)</u>	<u>(1,177)</u>
	<u>(2,793)</u>	<u>(3,278)</u>

**Note 8: Transactions with Related Parties**

None.

Financial Statements  
for the Year ended 31 December 2022

**Independent Examiner's Report to the Trustees of Libanus Evangelical Church**

I report on the accounts of the Libanus Evangelical Church for the year ended 31 December 2022, which are set out on pages 1 to 5.

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2022.

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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Philip M Lewis FCCA  
PML Accountants  
Chartered Certified Accountants  
First Floor  
56 Station Road  
Port Talbot  
West Glamorgan  
SA13 1LZ

Date: 27 October 2023

**LIBANUS EVANGELICAL CHURCH**

England & Wales - Charity number 1147260

---

# Accounts

---

# Trustees' Annual Report for the period



From	Period start date			To	Period end date		
	Day 01	Month January	Year 2021		Day 31	Month December	Year 2021

## Section A Reference and administration details

Charity name **LIBANUS EVANGELICAL CHURCH**

Other names charity is known by

Registered charity number (if any) **1147260**

Charity's principal address **MARKET STREET**

**MORRISTON**

**SWANSEA**

Postcode **SA6 8DA**

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	SAMUEL PRITCHARD	SECRETARY	Resigned as trustee & secretary 31/7/21	LIBANUS EVANGELICAL
2	DAVID HADLEY	TREASURER		CHURCH
3	MATTHEW HUMPHREYS			
4	PHILIP JONES	SECRETARY	Trustee from 6/3/21 Secretary from 5/8/21	
5	TIM HOWELL		Trustee from 6/3/21	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document  
(eg. trust deed, constitution)

CONSTITUTION

How the charity is constituted  
(eg. trust, association, company)

ASSOCIATION

Trustee selection methods  
(eg. appointed by, elected by)

ELECTED BY CHURCH MEMBERS

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

## Section C Objectives and activities

**Summary of the objects of the charity set out in its governing document**

<p>To advance the Christian faith for the benefit of the public, in accordance with the statements of belief.</p>
---

The trustees have had regard to the guidance issued by the Charity Commission on public benefit when planning and implementing these main activities of the church:

- Two worship services held each Sunday
- For children: Sunday Club (age 4 – 11)
- Weekly Mums & Tots group (pre-school children and parent/carers)
- For all: weekly Bible study/prayer meeting
- Our bi-weekly lunch club 'Talk and Tea' which is open to all
- Other small churches in the locality are supported with men from the congregation going out regularly to take services in such churches
- Online videos in December leading up to Christmas
- Two Sunday services uploaded to website
- Weekly Prayer meeting alternating between Zoom and in person

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Summary of the main achievements of the charity during the year**

The church currently has 64 members.

Average attendance at a Sunday service is 50-80; at a Sunday evening service, 30-40.

Mums and Tots playgroup attracts a large number from the local community for its weekly meeting – about 10 - 20 children with their parent or carer at each session.

Tea & Talk has approx. 20 – 30 attending

This year the Church made the decision to employ both a Pastor and Trainee Pastor to provide teaching, pastoral care and strategic leadership of the Church.

Overview since the easing of Covid restrictions.

Despite everything that has happened we have continued as a Church and even managed to start new ministries, projects and ideas. Each Sunday we have provided two Sunday services and linked to Children Talks. Every Wednesday, we have facilitated Bible teaching and a time of prayer for those who are able to join us. During the firebreak period we also held these on Sunday mornings.

The church paid for over 200 'Hope Beyond Coronavirus' leaflets and encouraged members and friends to distribute them amongst neighbours. We have also held a number of special services, including special services on Palm Sunday, Good Friday and Easter Sunday services. We organised a special hour-long introduction into the 'Five Solas for Reformation Day'. We had a harvest service where we thanked God for his goodness and blessing as we considered that Jesus is the true-life giver.

This year we also launched 'Pray For Morriston' each week we are praying for streets in Morriston, over the course of the whole year we will pray for every street in Morriston. We will also be distributing flyers that let the people in the houses know that Libanus Church is praying for them and give them the option to ask for specific prayer.

We have also started designing, creating and posting a daily verse on Social Media and on our website which can be shared far and wide with others. Each month of verses has a theme that the verses fit with.

We could not hold a St David's Day event in the same way we have previously done. So, suggested by a member, we created several St David's day boxes for members, friends and some evangelistic contacts. Over 100 of these boxes were distributed. These were very well received and something we have chosen.

We also released an evangelistic Welsh Rugby themed message on our YouTube channel. This video has been viewed over 150 times, so has reached more people than our traditional Cawl a Caws evenings.

We led with three primary ways of celebrating and sharing the Easter message with others with Services (online and in person), Easter Boxes and Evangelistic Videos.

For Easter we prepared, packed and delivered over 100 Easter boxes. Church members and friends were given the option to 'order' any number of boxes for them to send to neighbours, friends and family members. We also created Easter boxes for all of the children from Friday Night

Takeaway and Reach which we have been unable to run since March 2020.

We also made eight short illustrated evangelistic videos which went out over Easter week. Each day a different person from Libanus Church spoke about the Easter story as we systematically went through the account in Luke's Gospel.

We also made the decision to reopen the Church building and over 50 people gathered to worship with us on Easter Sunday. Following Easter, we have remained open on Sunday Mornings and have continued to see an increasing number of people happily and safely returning to Church.

Swansea City Council run an event in Morrison Park in August, where we pitched a stall. A good number of children and parents came along.

'Back to School' boxes were given to children who used to come to our children's events which were run in the church prior to Covid. As Covid restrictions eased, September saw the recommencement of our Sunday evening services in person, along with Tea & Talk which is held on a Thursday every other week.

Harvest/church lunch was held in September which saw a number of church regulars and visitors attending.

More than seventy boxes were put together and collected for Operation Christmas Child. We would like to thank members for their continued generosity and for sharing the love of Jesus with so many children across the world.

This past year was still limited by the spread of Covid-19 which made planning events much more difficult but in everything God was sovereign. Throughout the month of December, we organised and published short evangelistic videos each day walking through the Christmas story. This virtual advent calendar was well received and shared amongst many non-Christians.

Despite our numbers and demographics, we managed to deliver and share over 1,000 Christmas leaflets informing people that there is still a Church open and celebrating Jesus Christ. This year we also ordered and gave out 500 copies of the Christmas edition of Ask Magazine an evangelistic magazine with clear gospel centred articles and testimonies.

We also held several services including our Family Service, Traditional Carol Service, Christmas Day, and Boxing Day services. We were pleased to see many non-Christians attending many of these services. There was an increase in the number of non-Christians attending our events despite the Covid period.

We have been very encouraged by the attendance at services and it has been very encouraging these past few months to see many different visitors attending. We have seen some new faces who have joined and attend regularly and some 'old' friends of the Church returning to worship with us at Libanus.

We have also relaunched 'Focus' which many members have been asking for since it was stopped due to Covid. Since the relaunch, we hope the Church is better informed. We have also revived our weekly prayer diary to help us as a whole Church prays together and seek God's leading.

**Section E Financial review**

**Brief statement of the charity's policy on reserves**

We do not currently have a reserves policy.

**Details of any funds materially in deficit**

**Further financial review details (Optional information)**

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

**Section F Other optional information**

**Section G Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) P.M. Jones

Full name(s) Philip Mark Jones

Position (eg Secretary, Chair, etc) Church Secretary

Date 30/10/2022

Unaudited Financial Statements for the  
Year ended 31 December 2021

for

Libanus Evangelical Church

Libanus Evangelical Church  
Contents of the Financial Statements  
for the Year Ended 31 December 2021

	Page
Statement of Financial Activities	1
Balance Sheet	2
Notes to the Financial Statements	3
Report of the Independent Accountant	6

**Libanus Evangelical Church.**  
**Statement of Financial Activites**  
**For The Year Ended 31 December 2021**

	Actual 2021 £	Actual 2020 £
<b><u>INCOME:</u></b>		
General Offerings	84,506.24	81,834.78
Exceptional Gifts	6,600.00	12,500.00
Tax Rebate	20,730.27	21,519.63
Designated Income	1,167.50	933.62
EFCC Grant	0.00	0.00
Rent - Centrepont	0.00	441.00
Rent - Flat	4,812.26	0.00
Other Income	221.89	415.18
<b>TOTAL INCOME:</b>	<b>118,038.16</b>	<b>117,644.21</b>
<b><u>EXPENDITURE:</u></b>		
Salaries and Visiting Preachers	15,575.03	49,562.67
Church Activities / Evangelism	1,428.07	(706.84)
Missionary Support & Gifts	27,900.00 <span style="border: 1px solid black; padding: 2px;">23.6%</span>	29,666.93 <span style="border: 1px solid black; padding: 2px;">25.2%</span>
Designated Gifts	1,167.50 <span style="border: 1px solid black; padding: 2px;">1.0%</span>	933.62 <span style="border: 1px solid black; padding: 2px;">0.8%</span>
Utilities	8,032.93	14,856.55
General Repairs & Renovations	4,362.58	1,002.87
Larger Repairs	5,818.79	6,854.89
Stationery	265.54	324.80
Bank Charges	0.00	0.00
Rental of Car Park	0.00	1,350.00
Cleaning Materials	40.00	199.28
Miscellaneous	1,051.44	6,286.15
Loss on Disposal of Assets	2.00	1,042.95
Depreciation & Amortisation	7,624.10	7,647.95
<b>TOTAL EXPENDITURE:</b>	<b>73,267.98</b>	<b>119,021.82</b>
<b>SURPLUS/(DEFICIT) FOR YEAR</b>	<b>44,770.18</b>	<b>(1,377.61)</b>

**Libanus Evangelical Church**  
**Balance Sheet**  
**As at 31st December 2021**

	2021		2020	
	£	£	£	£
<b>Fixed Assets(NBV):</b>				
Land and Buildings		223,278.22		229,839.53
Fixtures Fittings & Equipment		2,665.27		1,307.08
		<u>225,943.49</u>		<u>231,146.61</u>
<b>Current Assets</b>				
HSBC Current Account		55,974.29		25,652.79
HSBC Deposit Account		100,225.12		71,054.13
Debtors & Prepayments		3,416.82		4,072.78
Tax Rebate Recoverable		31,898.25		40,215.63
		<u>191,514.48</u>		<u>140,995.33</u>
<b>Current Liabilities:</b>				
PAYE/NIC Creditor		0.00		0.00
Accruals		(3,278.47)		(2,732.62)
		<u>(3,278.47)</u>		<u>(2,732.62)</u>
		<u><u>414,179.50</u></u>		<u><u>369,409.32</u></u>
<b>Represented By:</b>				
General Fund		412,078.38		368,475.70
Designated Fund		2,101.12		933.62
<b>Total Funds:</b>		<u><u>414,179.50</u></u>		<u><u>369,409.32</u></u>

**Libanus Evangelical Church.**  
**Notes To Financial Statements**  
**For The Year Ended 31st December 2021**

**Note 1: Basis of Preparation**

- 1.1 Basis of Accounting: These accounts have been prepared on the basis of historic cost, in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005) and with the Charities Act.
- 1.2 Change in Basis of Accounting: There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.
- 1.3 Changes to Previous Accounts: No changes have been made to previous years.

**Note 2: Accounting Policies**

**INCOMING RESOURCES:**

**Recognition of Incoming Resources:**

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources.

**Tax Reclaims on Donations & Gifts:**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Investment Income:**

This is included in the accounts when receivable.

**EXPENDITURE & LIABILITIES:**

**Liability Recognition:**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**ASSETS:**

**Tangible Fixed Assets:**

These are capitalised if they can be used for more than one year, and the cost is material. They are valued at cost, or if gifted, at the value to the charity on receipt.

**Libanus Evangelical Church.**  
**Notes To Financial Statements**  
**For The Year Ended 31st December 2021**

**Note 3: Details of certain items of expenditure.**

**3.1 Trustee Benefits:**

	<u>Y/E: 31/12/21</u>	<u>Y/E: 31/12/20</u>
No. of trustees paid expenses	0	0
Nature of benefits:	Derived by trustees (in line with all attendees) for their children to attend camps.	
Total amount paid:	<u>£</u> 0	<u>£</u> 0

**3.2 Fees for the examination of Financial Statements:**

	<u>672</u>	<u>660</u>
--	------------	------------

**Note 4: Paid Employees**

	<u>Y/E: 31/12/21</u>	<u>Y/E: 31/12/20</u>
<b>4.1 Staff Costs:</b>	<u>£</u>	<u>£</u>
Gross wages, salaries and benefits in kind.	12,850	42,690
Visiting Preachers	2,500	3,980
Employers NIC	0	1,377
Pension Costs	225	1,516
Total staff costs	<u>15,575</u>	<u>49,563</u>
<b>4.2 Average No. of Full-time equivalent employees in the year.</b>		
Charitable Activities	0	1
Governance	0	0
Other	1	1
	<u>1</u>	<u>2</u>

**Libanus Evangelical Church.**  
**Notes To Financial Statements**  
**For The Year Ended 31st December 2021**

**Note 5: Tangible Fixed Assets**

		<b><u>Freehold</u></b>	<b><u>Fixtures,</u></b>	<b><u>Total</u></b>
		<b><u>Land</u></b>	<b><u>Fittings &amp;</u></b>	
		<b><u>&amp; Buildings</u></b>	<b><u>Equipment</u></b>	
		<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
<b>Cost:</b>	Brought forward 31.12.2020	328,065	56,015	384,080
	Additions	0	2,423	2,423
	Revaluations	0	0	0
	Disposals	0	(573)	(573)
	Carried Forward 31.12.2021	<u>328,065</u>	<u>57,865</u>	<u>385,930</u>
<b>Acc.Depn</b>	Brought forward 31.12.2020	98,226	54,708	152,934
	Depreciation for year	6,561	1,063	7,624
	Revaluations	0	0	0
	Disposals	0	(571)	(571)
	Carried Forward 31.12.2021	<u>104,787</u>	<u>55,200</u>	<u>159,987</u>
<b>Net Book Value:</b>	31.12.2020	<u>229,839</u>	<u>1,307</u>	<u>231,146</u>
	31.12.2021	<u>223,278</u>	<u>2,665</u>	<u>225,943</u>

**Note 6: Debtors and Prepayments**

	<b><u>Y/E: 31/12/21</u></b>	<b><u>Y/E: 31/12/20</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Debtors	315	952
Prepayments	<u>3,102</u>	<u>3,121</u>
	<u>3,417</u>	<u>4,073</u>

**Note 7: Creditors and Accruals**

	<b><u>£</u></b>	<b><u>£</u></b>
Creditors	(2,101)	(934)
Accruals	<u>(1,177)</u>	<u>(1,799)</u>
	<u>(3,278)</u>	<u>(2,733)</u>

**Note 8: Transactions with Related Parties**

None.

Financial Statements  
for the Year ended 31 December 2021

**Independent Examiner's Report to the Trustees of Libanus Evangelical Church**

I report on the accounts of the Libanus Evangelical Church for the year ended 31 December 2021, which are set out on pages 1 to 5.

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2021.

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").

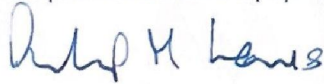
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Philip M Lewis FCCA  
PML Accountants  
Chartered Certified Accountants  
56a Station Road  
Port Talbot  
West Glamorgan  
SA13 1LZ

Date: 26<sup>th</sup> September 2022

**LIBANUS EVANGELICAL CHURCH**

England & Wales - Charity number 1147260

---

# Accounts

---



# Trustees' Annual Report for the period

<b>From</b>	Period start date			<b>To</b>	Period end date		
	Day 01	Month January	Year 2020		Day 31	Month December	Year 2020

## Section A Reference and administration details

**Charity name** LIBANUS EVANGELICAL CHURCH

**Other names charity is known by**

**Registered charity number (if any)** 1147260

**Charity's principal address**

MARKET STREET  
MORRISTON  
SWANSEA  
**Postcode** SA6 8DA

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	SAMUEL PRITCHARD	SECRETARY	Resigned as trustee & secretary 31/7/21	LIBANUS EVANGELICAL
2	DAVID HADLEY	TREASURER		CHURCH
3	MATTHEW HUMPHREYS			
4	PHILIP JONES	SECRETARY	Trustee from 6/3/21 Secretary from 5/8/21	
5	TIM HOWELL		Trustee from 6/3/21	
6	PHILIP WILLIAMS		Resigned 6/10/20	
7	ROBERT THOMAS		Resigned 6/10/20	
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

--

**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document <i>(eg. trust deed, constitution)</i>	CONSTITUTION
How the charity is constituted <i>(eg. trust, association, company)</i>	ASSOCIATION
Trustee selection methods <i>(eg. appointed by, elected by)</i>	ELECTED BY CHURCH MEMBERS

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

**Section C Objectives and activities**

**Summary of the objects of the charity set out in its governing document**

To advance the Christian faith for the benefit of the public, in accordance with the statements of belief.
--

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

The trustees have had regard to the guidance issued by the Charity Commission on public benefit when planning and implementing these main activities of the church:

- Two worship services have been held each Sunday.
- For children: weekly Sunday School (age 3 – 18)  
Children's Club – Friday Night Takeaway (4-12)
- For teenagers Reach (13-16)
- Twice-weekly Mums and Tots group (pre-school children and parents/carers).
- monthly meeting for over 20s
- Monthly services held in 4 residential homes for senior citizens.
- For ladies: weekly meeting on Monday night.  
Fortnightly daytime meeting.
- For all: weekly Bible Study/Prayer Meeting.
- Our church worker regularly visits 8 local primary schools for assemblies and lessons.
- Facilities are made available for local community groups to use our buildings, e.g. AA, local authority Family Partnership Team, local sheltered complex.
- A weekly lunch club is held, which is open to all.
- St David's day - Cawl & Caws evening
- Other smaller churches in the locality are supported with men from the congregation going out regularly to take services in such churches.
  
- The above continued until mid-March when Covid restrictions stopped most of the above from happening in the usual manner.
- From April, Daily Devotions were put on our church web site along with an evangelistic Thursday Thought.
- Videos were also made for Reformation Day, Harvest and Remembrance Day.
- Online videos in December leading up to Christmas
- Two online sermons every Sunday
- Weekly Prayer meeting via Zoom

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

## Section D

## Achievements and performance

**Summary of the main achievements of the charity during the year**

The church currently has 65 members.

Average attendance at a Sunday service is 50-80; at a Sunday evening service, 30-40.

During Covid-19 members and Church officers have prioritised phoning members to encourage them in their spiritual faith and combat loneliness and isolation.

Outside of Covid conditions the Zone meets every Sunday in school term time and is attended by about 30 children; the children's meeting on Friday by 45+. The teenagers meeting on Friday evening has attendance of around 12.

Outside of Covid restrictions our Mums and Tots playgroup attracts a large number from the local community for its twice-weekly meetings – about 30-40 children with their parent or carer at each session.

Before Covid every week members of the Church would visit a local residential care home on a Sunday afternoon. We supported four residential homes visiting each one once a month to take a service for 30 minutes, which is appreciated by the residents and the staff of the homes.

Local community groups have used the church premises regularly for meetings.

We have filmed many evangelistic videos which we have put online for people to watch and members to share.

During the year we have continued to provide help to a number of asylum seekers, including providing support at various hearings.

When Covid restrictions came, most of the above were stopped. The Church began writing and publishing Daily Devotions to encourage people in such a difficult time. Over 200 Daily Devotions were produced and many people were encouraged.

We also began filming weekly illustrated videos called 'Thursday Thought' along with additional videos for Reformation Day, Harvest, Remembrance Sunday & Christmas.

Sunday services were also online. Our YouTube videos have received more than 15,000 views over the course of the year.

We helped people to celebrate Christmas though it was a very difficult year. We held six online Carol services including a Christmas Day Service (online and in person) and a Christmas Eve service.

We also created short daily videos as an 'Advent Calendar' throughout Christmas. On average each of these 25 videos has been viewed more than 130 times.

Details of any funds materially in deficit

**Further financial review details (Optional information)**

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

**Section F**

**Other optional information**

**Section G**

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

P.M. Jones

Full name(s)

Philip Mark Jones

Position (eg Secretary, Chair, etc)

Church Secretary

Date

22/10/2021

Unaudited Financial Statements for the  
Year ended 31 December 2020

for

Libanus Evangelical Church

Libanus Evangelical Church

Contents of the Financial Statements  
for the Year Ended 31 December 2020

	Page
Statement of Financial Activities	1
Balance Sheet	2
Notes to the Financial Statements	3
Report of the Independent Accountant	5

**Libanus Evangelical Church.**  
**Statement of Financial Activities**  
**For The Year Ended 31 December 2020**

	Actual 2020 £		Actual 2019 £
<b><u>INCOME:</u></b>			
General Offerings	81,834.78		142,781.61
Exceptional Gifts	12,500.00		0.00
Tax Rebate	21,519.63		31,757.00
Designated Income	933.62		4,813.47
Rent - Centrepoint	441.00		1,719.00
Rent - Flat	0.00		3,000.00
Other Income	415.18		1,295.07
<b>TOTAL INCOME:</b>	<b>117,644.21</b>		<b>185,366.15</b>
<b><u>EXPENDITURE:</u></b>			
Salaries and Visiting Preachers	49,562.67		85,189.61
Church Activities / Evangelism	(706.84)		7,064.63
Missionary Support & Gifts	29,666.93	25.2%	42,175.51
Designated Gifts	933.62	0.8%	4,813.47
Utilities	14,856.55		16,669.76
General Repairs & Renovations	1,002.87		3,215.10
Larger Repairs	6,854.89		6,318.00
Stationery	324.80		737.70
Rental of Car Park	1,350.00		1,800.00
Cleaning Materials	199.28		728.64
Miscellaneous	6,286.15		745.55
Loss on Disposal of Assets	1,042.95		0.00
Depreciation & Amortisation	7,647.95		8,351.58
<b>TOTAL EXPENDITURE:</b>	<b>119,021.82</b>		<b>177,809.55</b>
<b>SURPLUS/(DEFICIT) FOR YEAR</b>	<b>(1,377.61)</b>		<b>7,556.60</b>

**Libanus Evangelical Church**  
**Balance Sheet**  
**As at 31st December 2020**

	Notes	2020		2019	
		£	£	£	£
<b>Fixed Assets(NBV):</b>					
	5				
Land and Buildings		229,839.53		236,400.84	
Fixtures Fittings & Equipment		<u>1,307.08</u>		<u>3,436.67</u>	
			<b>231,146.61</b>		<b>239,837.51</b>
<b>Current Assets</b>					
HSBC Current Account		25,652.79		3,689.22	
HSBC Deposit Account		71,054.13		75,316.45	
Debtors & Prepayments	6	4,072.78		4,617.04	
Tax Rebate Recoverable		<u>40,215.63</u>		<u>52,462.00</u>	
			<b>140,995.33</b>		<b>136,084.71</b>
<b>Current Liabilities:</b>					
PAYE/NIC Creditor		0.00		(1,751.82)	
Creditors and Accruals	7	<u>(2,732.62)</u>		<u>(3,383.47)</u>	
			<b>(2,732.62)</b>		<b>(5,135.29)</b>
			<b><u>369,409.32</u></b>		<b><u>370,786.93</u></b>
<b>Represented By:</b>					
General Fund			368,475.70		368,576.46
Designated Fund			<u>933.62</u>		<u>2,210.47</u>
<b>Total Funds:</b>			<b><u>369,409.32</u></b>		<b><u>370,786.93</u></b>

**Libanus Evangelical Church.  
Notes To Financial Statements  
For The Year Ended 31st December 2020**

**Note 1: Basis of Preparation**

- 1.1 Basis of Accounting: These accounts have been prepared on the basis of historic cost, in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005) and with the Charities Act.
- 1.2 Change in Basis of Accounting: There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.
- 1.3 Changes to Previous Accounts: No changes have been made to previous years.

**Note 2: Accounting Policies**

**INCOMING RESOURCES:**

**Recognition of Incoming Resources:**

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources.

**Tax Reclaims on Donations & Gifts:**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Investment Income:**

This is included in the accounts when receivable.

**EXPENDITURE & LIABILITIES:**

**Liability Recognition:**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**ASSETS:**

**Tangible Fixed Assets:**

These are capitalised if they can be used for more than one year, and the cost is material. They are valued at cost, or if gifted, at the value to the charity on receipt.

**Note 3: Details of certain items of expenditure.**

<b>3.1</b>	<b>Trustee Benefits:</b>	<b><u>Y/E: 31/12/20</u></b>	<b><u>Y/E: 31/12/19</u></b>
	No. of trustees paid expenses	<u>0</u>	<u>1</u>
	Nature of benefits:	Derived by trustees (in line with all attendees) for their children to attend camps.	
	Total amount paid:	<u>£ 0</u>	<u>£ 157</u>
<b>3.2</b>	<b>Fees for the examination of Financial Statements:</b>	<u>660</u>	<u>648</u>

**Libanus Evangelical Church.**  
**Notes To Financial Statements**  
**For The Year Ended 31st December 2020**

**Note 4: Paid Employees**

	<u>Y/E: 31/12/20</u>	<u>Y/E: 31/12/19</u>
	£	£
<b>4.1 Staff Costs:</b>		
Gross wages, salaries and benefits in kind.	42,690	76,709
Visiting Preachers	3,980	1,250
Employers NIC	1,377	3,413
Pension Costs	1,516	3,817
Total staff costs	<u>49,563</u>	<u>85,189</u>
<b>4.2 Average No. of Full-time equivalent employees in the year.</b>		
Charitable Activities	1	2
Governance	0	0
Other	1	1
	<u>2</u>	<u>3</u>

**Note 5: Tangible Fixed Assets**

	<u>Freehold Land &amp; Buildings</u>	<u>Fixtures, Fittings &amp; Equipment</u>	<u>Total</u>
	£	£	£
<b>Cost:</b>			
Brought forward 31.12.2019	328,065	58,784	386,849
Additions	0	0	0
Revaluations	0	0	0
Disposals	0	(2,769)	(2,769)
Carried Forward 31.12.2020	<u>328,065</u>	<u>56,015</u>	<u>384,080</u>
<b>Acc.Depn:</b>			
Brought forward 31.12.2019	91,664	55,347	147,011
Depreciation for year	6,562	1,087	7,649
Revaluations	0	0	0
Disposals	0	(1,726)	(1,726)
Carried Forward 31.12.2020	<u>98,226</u>	<u>54,708</u>	<u>152,934</u>
<b>Net Book Value:</b>			
31.12.2019	<u>236,401</u>	<u>3,437</u>	<u>239,838</u>
31.12.2020	<u>229,839</u>	<u>1,307</u>	<u>231,146</u>

**Note 6: Debtors and Prepayments**

	<u>Y/E: 31/12/20</u>	<u>Y/E: 31/12/19</u>
	£	£
Debtors	952	1,712
Prepayments	3,121	2,905
	<u>4,073</u>	<u>4,617</u>

**Note 7: Creditors and Accruals**

	£	£
Creditors	(934)	(2,210)
Accruals	(1,799)	(1,173)
	<u>(2,733)</u>	<u>(3,383)</u>

**Note 8: Transactions with Related Parties**

None.

Financial Statements  
for the Year ended 31 December 2020

Independent Examiner's Report to the Trustees of Libanus Evangelical Church

I report on the accounts of the Libanus Evangelical Church for the year ended 31 December 2020, which are set out on pages 1 to 4.

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2020.

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").

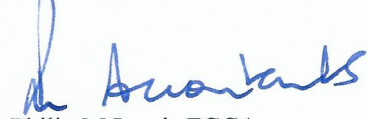
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Philip M Lewis FCCA  
PML Accountants  
Chartered Certified Accountants  
56a Station Road  
Port Talbot  
West Glamorgan  
SA13 1LZ

Date: 26<sup>th</sup> October 2021