



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st January 2023 Period start date
To 31st 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	To advance the Christian faith for the benefit of the public, in accordance with the statements of belief
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	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
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	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

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>The church has 63 members</p> <p>Average attendance at a Sunday morning service is 50-65: Sunday evening is 25-35</p> <p>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</p> <p>Talk & Tea has approx. 20 - 25 attending</p> <p>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.</p> <p>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.</p> <p>We also had a Saint David's Day evening.</p> <p>A LEGO morning for children was held in April, inviting the families to a Family Service on the following day.</p> <p>During June & July, our Walking Group, visited a couple of the local areas, building friendships as they walked and talked.</p> <p>Hope Explored courses were held on 3 Sunday evenings in June for those interested in learning more about the Christian faith</p>

		<p>May saw our church's 150th 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 & 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>
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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	Financial statements attached
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	To protect future ministries
Amount of reserves held	Para 1.22	£162,214.88
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

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	Donations from members and adherents, along with Gift Aid reclaims
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	N/A
Other		N/A

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				
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18				
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20				

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

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

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)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

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)	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

	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 2023

	Notes	Budget 2024 £	Actual 2023 £	Actual 2022 £
<u>INCOME:</u>				
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	1	2,000.00	2,407.91	8,516.25
EFCC Grant		3,000.00	4,000.00	5,000.00
Rent - Centrepont		0.00	56.00	0.00
Rent - Flat		5,000.00	4,675.00	3,300.00
Other Income	2	3,000.00	2,285.60	350.94
TOTAL INCOME:		109,000.00	120,402.56	135,205.39
<u>EXPENDITURE:</u>				
Salaries and Visiting Preachers	3	57,600.00	54,023.57	50,912.71
Church Activities / Evangelism	4	3,800.00	2,992.56	3,223.17
Missionary Support & Gifts	5	26,300.00	26,555.00	24,692.51
Designated Gifts	5	2,000.00	2,407.91	8,516.25
Utilities	6	17,300.00	13,483.83	11,793.12
General Repairs & Renovations		3,000.00	2,481.22	1,955.52
Larger Repairs	7	58,900.00	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	8	7,200.00	7,150.98	7,258.80
TOTAL EXPENDITURE:		178,100.00	112,438.48	115,167.66
SURPLUS/(DEFICIT) FOR YEAR		(69,100.00)	7,964.08	20,037.73

Libanus Evangelical Church
Balance Sheet
As at 31st December 2023

	Notes	2023		2022	
		£	£	£	£
<u>Fixed Assets(NBV):</u>					
Land and Buildings	9	210,155.60		216,716.91	
Fixtures Fittings & Equipment	10	1,378.11		1,967.78	
			211,533.71		218,684.69
<u>Current Assets</u>					
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	
			236,250.52		218,326.02
<u>Current Liabilities:</u>					
PAYE/NIC Creditor		0.00		0.00	
Accruals	12	(5,602.92)		(2,793.48)	
			(5,602.92)		(2,793.48)
			442,181.31		434,217.23
<u>Represented By:</u>					
General Fund	13	439,958.81		433,350.23	
Designated Fund	13	2,222.50		867.00	
Total Funds:		442,181.31		434,217.23	

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>£ 0</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>
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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 Land & Buildings</u>	<u>Fixtures, Fittings & Equipment</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Cost:			
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>
Acc.Depn:			
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>
Net Book Value:			
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
	<u>5,848</u>	<u>4,663</u>

Note 7: Creditors and Accruals

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

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: 25th October 2024