

**REGISTERED CHARITY NUMBER: 1160857**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
EBENEZER EVANGELICAL CHURCH BANGOR**

**EBENEZER EVANGELICAL CHURCH BANGOR**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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# **EBENEZER EVANGELICAL CHURCH BANGOR**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The aim of the Church is the advancement of the Christian faith by glorifying God and to exalt the Lord Jesus Christ, who is the Head of the Church which is His Body.

##### **Public benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Ebenezer Evangelical Church continues to develop its central purpose for the advancement of the Christian faith through its range of activities.

Ebenezer Evangelical Church advances the Christian faith by engaging with its congregation and the wider community.

##### **Our volunteers**

To enable the Church to undertake its charitable activities it relies heavily on voluntary help from church members and regular adherents. The Church wishes to thank its many volunteers for their dedicated support and service.

#### **FINANCIAL REVIEW**

##### **Financial Review**

The Statement of Financial Activities for the Unrestricted funds for the year ended 31 December 2021 shows there was a surplus of expenditure over income amounting to £2,922 (2020 = £6,553).

##### **Reserves policy**

In line with good practice it is agreed that monies are allocated towards a reserve the purpose of which is to ensure the Church continues to be concerned with the advancement of the Christian faith.

- To ensure cashflow
- To cover any unforeseen circumstances
- To ensure that should all funding cease, the organisation would be able to fulfil all of its financial and legal obligations when winding up.

The Trustees aim to hold a minimum of 6 months expenditure in the unrestricted reserves.

##### **Going concern**

The Trustees are of the view that there are no material uncertainties and therefore the Charity is a going concern.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

Trustees must be full members of the Church. They are elected by church members.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**EBENEZER EVANGELICAL CHURCH BANGOR**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1160857

**Principal address**

St. Paul's Terrace  
Bangor  
Gwynedd  
LL57 1LB

**Trustees**

Mr W Thomas  
Mr J Gough  
Mr J P Earnest  
Mr M P Walters  
Dr A Reynolds  
Dr D Joyner

**Independent Examiner**

Mr K Barker FCCA  
The Association of Chartered Certified Accountants  
Williams Denton Cyf  
Chartered Certified Accountants  
Glaslyn  
Ffordd Y Parc  
Parc Menai  
Bangor  
Gwynedd  
LL57 4FE

**Bankers**

Nat West  
PO Box 130  
Gwynedd  
LL59 5ZD

Approved by order of the board of trustees on 13/6/22 and signed on its behalf by:



Mr M P Walters - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EBENEZER EVANGELICAL CHURCH BANGOR

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### Independent examiner's report to the trustees of Ebenezer Evangelical Church Bangor

I report to the charity trustees on my examination of the accounts of Ebenezer Evangelical Church Bangor (the Trust) for the year ended 31 December 2021.

### Responsibilities and basis of report

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

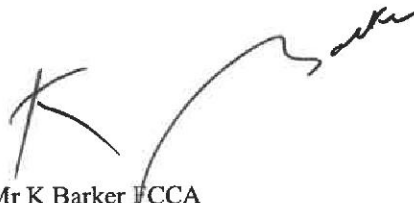
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr K Barker FCCA  
The Association of Chartered Certified Accountants  
Williams Denton Cyf  
Chartered Certified Accountants  
Glaslyn  
Ffordd Y Parc  
Parc Menai  
Bangor  
Gwynedd  
LL57 4FE

Date: 26 July 2022

**EBENEZER EVANGELICAL CHURCH BANGOR****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	76,983	-	76,983	73,027
Investment income	3	-	-	-	51
<b>Total</b>		<b>76,983</b>	<b>-</b>	<b>76,983</b>	<b>73,078</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Advancement of Christian Faith		73,601	-	73,601	65,481
Other		460	-	460	1,044
<b>Total</b>		<b>74,061</b>	<b>-</b>	<b>74,061</b>	<b>66,525</b>
<b>NET INCOME</b>		<b>2,922</b>	<b>-</b>	<b>2,922</b>	<b>6,553</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>71,733</b>	<b>-</b>	<b>71,733</b>	<b>65,180</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>74,655</b>	<b>-</b>	<b>74,655</b>	<b>71,733</b>

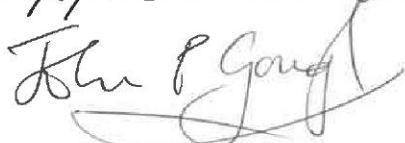
The notes form part of these financial statements

# EBENEZER EVANGELICAL CHURCH BANGOR

## BALANCE SHEET 31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	919	-	919	-
<b>CURRENT ASSETS</b>					
Cash at bank		74,816	-	74,816	72,777
<b>CREDITORS</b>					
Amounts falling due within one year	12	(1,080)	-	(1,080)	(1,044)
<b>NET CURRENT ASSETS</b>		<u>73,736</u>	<u>-</u>	<u>73,736</u>	<u>71,733</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>74,655</u>	<u>-</u>	<u>74,655</u>	<u>71,733</u>
<b>NET ASSETS</b>		<u>74,655</u>	<u>-</u>	<u>74,655</u>	<u>71,733</u>
<b>FUNDS</b>	13				
Unrestricted funds				<u>74,655</u>	<u>71,733</u>
<b>TOTAL FUNDS</b>				<u>74,655</u>	<u>71,733</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13/6/22 and were signed on its behalf by:



Mr J Gough - Trustee

## **EBENEZER EVANGELICAL CHURCH BANGOR**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

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#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Governance costs**

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment - 33.33% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of twelve months or less from the date of acquisition or opening of the deposit or similar account.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.



**EBENEZER EVANGELICAL CHURCH BANGOR**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**2. DONATIONS AND LEGACIES**

	31.12.21	31.12.20
	£	£
Collections	1,166	4,997
Donations	8,675	5,759
Gift aid donations	54,682	48,360
Income tax repaid	12,460	13,911
	<u>76,983</u>	<u>73,027</u>

**3. INVESTMENT INCOME**

	31.12.21	31.12.20
	£	£
Deposit account interest	-	51
	<u>-</u>	<u>51</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Advancement of Christian Faith	<u>72,521</u>	<u>1,080</u>	<u>73,601</u>

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.12.21	31.12.20
	£	£
Ministry	46,732	43,881
Mission	12,407	10,020
Church life	4,697	4,064
Church running costs	8,685	6,061
General expenses	-	1,455
	<u>72,521</u>	<u>65,481</u>

**6. SUPPORT COSTS**

	Governance costs £
Advancement of Christian Faith	<u>1,080</u>

**EBENEZER EVANGELICAL CHURCH BANGOR****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021****7. INDEPENDENT EXAMINERS' REMUNERATION**

	<b>31.12.21</b>	31.12.20
	<b>£</b>	£
Independent Examiners' fee	<b><u>1,080</u></b>	<u>1,044</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

Trustees' expenses were £420 for the year ended 31 December 2021 (£643 in the year ended 31 December 2020).

**9. STAFF COSTS**

	<b>31.12.21</b>	31.12.20
	<b>£</b>	£
Salaries and Pension	<b><u>44,756</u></b>	<u>42,931</u>
	<b><u>44,756</u></b>	<u>42,931</u>
The average number of employees during the year was:	<b>1</b>	1

No employee received remuneration of more than £60,000.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	73,027	-	73,027
Investment income	<u>51</u>	<u>-</u>	<u>51</u>
<b>Total</b>	73,078	-	73,078
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Advancement of Christian Faith	65,481	-	65,481
Other	<u>1,044</u>	<u>-</u>	<u>1,044</u>
<b>Total</b>	66,525	-	66,525
<b>NET INCOME</b>	<u>6,553</u>	<u>-</u>	<u>6,553</u>

**EBENEZER EVANGELICAL CHURCH BANGOR**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	65,180	-	65,180
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>71,733</u>	<u>-</u>	<u>71,733</u>

**11. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
Additions	<u>1,379</u>
<b>DEPRECIATION</b>	
Charge for year	<u>460</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>919</u>
At 31 December 2020	<u>-</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21 £	31.12.20 £
Other creditors	<u>1,080</u>	<u>1,044</u>

**13. MOVEMENT IN FUNDS**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	71,733	2,922	74,655
<b>TOTAL FUNDS</b>	<u>71,733</u>	<u>2,922</u>	<u>74,655</u>

**EBENEZER EVANGELICAL CHURCH BANGOR****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021****13. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	76,983	(74,061)	2,922
<b>TOTAL FUNDS</b>	<u>76,983</u>	<u>(74,061)</u>	<u>2,922</u>

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	65,180	6,553	71,733
<b>TOTAL FUNDS</b>	<u>65,180</u>	<u>6,553</u>	<u>71,733</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	73,078	(66,525)	6,553
<b>TOTAL FUNDS</b>	<u>73,078</u>	<u>(66,525)</u>	<u>6,553</u>

**14. RELATED PARTY DISCLOSURES**

The charity has considered the disclosure requirements of the Charities SORP (FRS102) and believes that the following related party transactions, all of which were made on an arm's length basis, require disclosure.

Trustees Transactions

During the year:

- The trustee J P Earnest received a total of £60 for preaching. There were no outstanding amounts as at 31 December 2021 as all amounts have been settled.
- The trustee J Gough received a total of £360 for preaching. There were no outstanding amounts as at 31 December 2021 as all amounts have been settled.

There are no other transactions which require disclosure.