

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
EBENEZER EVANGELICAL CHURCH BANGOR**



Accountants and Tax Advisors
Cyfrifwyr ac Ymgynghorwyr Treth



Registered as auditors and regulated for a range of investments business activities in the
United Kingdom by the Association of Chartered Certified Accountants

EBENEZER EVANGELICAL CHURCH BANGOR

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10

EBENEZER EVANGELICAL CHURCH BANGOR

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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.

ACHIEVEMENTS 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 2025 shows there was a surplus of income over expenditure amounting to £9,739 (2024: surplus of expenditure over income of £19,921). At 31 December 2025 unrestricted reserves stood at £83,123 (2024 £73,384)

Principal funding sources

Funds are primarily generated by the voluntary giving of members and adherents. This is achieved by bank transfers, a freewill offering box located at the back of the main hall or cheques passed to the Treasurer. Some of these donations are eligible for Gift Aid to be claimed.

Occasional gifts (restricted or otherwise) are received from those with a current or historical connection with the church. Occasionally, legacies are also received into charity funds. Trustees, however, will not seek to generate revenue through crowdfunding, gambling or through deception.

Trustees reserve the right to raise capital from trusted bodies (such as banks or trust funds) on the proviso that the charity's statement of faith, governance or practice is not compromised.

Investment policy and objectives

Trustees will ensure the safe, prudent and conservative investment of church funds. The charity's ethical criteria requires exclusion from the portfolio of companies majoring in gambling, alcohol or tobacco.

Reserves policy

The reserves policy enables Ebenezer Evangelical Church to fulfil its main aims and objectives as a charity. Trustees therefore deem it to be prudent to maintain the charity reserves at a level representing 6 months of expenditure.

Such reserves will be unrestricted funds, not committed or invested in tangible fixed assets. At this level, Trustees deem it possible for the charity to continue with its activities in the event of a sudden drop in funding.

EBENEZER EVANGELICAL CHURCH BANGOR

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

FINANCIAL REVIEW

Going concern

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

FUTURE PLANS

Over the next year, the Church is committed to continuing services in order to meet its charitable objectives.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1160857

Principal address

St. Paul's Terrace
Bangor
Gwynedd
LL57 1LB

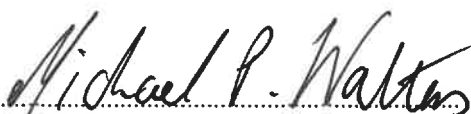
Trustees

Mr W Thomas
Mr J E Price-Gough
Mr J P Earnest
Mr M P Walters
Dr A Reynolds

Independent Examiner

Owain Ap Elfed FCCA
Williams Denton Cyf
Chartered Certified Accountants
Glaslyn
Ffordd y Parc
Parc Menai
Bangor
Gwynedd
LL57 4FE

Approved by order of the board of trustees on 16/4/26 and signed on its behalf by:



Mr M P Walters - Trustee

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

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 2025.

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.



Owain Ap Elfed FCCA

Williams Denton Cyf
Chartered Certified Accountants
Glaslyn
Ffordd y Parc
Parc Menai
Bangor
Gwynedd
LL57 4FE

Date: 20/4/2026

EBENEZER EVANGELICAL CHURCH BANGOR**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

		Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	97,884	-	97,884	97,547
Investment income	3	<u>548</u>	<u>-</u>	<u>548</u>	<u>376</u>
Total		<u>98,432</u>	<u>-</u>	<u>98,432</u>	<u>97,923</u>
EXPENDITURE ON					
Charitable activities	4				
Advancement of Christian Faith		<u>88,693</u>	<u>-</u>	<u>88,693</u>	<u>78,002</u>
NET INCOME		9,739	-	9,739	19,921
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>73,384</u>	<u>-</u>	<u>73,384</u>	<u>53,463</u>
TOTAL FUNDS CARRIED FORWARD		<u>83,123</u>	<u>-</u>	<u>83,123</u>	<u>73,384</u>

The notes form part of these financial statements

EBENEZER EVANGELICAL CHURCH BANGOR

BALANCE SHEET 31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	12	3,646	-	3,646	7,213
Cash at bank		<u>81,698</u>	<u>-</u>	<u>81,698</u>	<u>69,241</u>
		85,344	-	85,344	76,454
CREDITORS					
Amounts falling due within one year	13	<u>(2,221)</u>	<u>-</u>	<u>(2,221)</u>	<u>(3,070)</u>
NET CURRENT ASSETS		<u>83,123</u>	<u>-</u>	<u>83,123</u>	<u>73,384</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>83,123</u>	<u>-</u>	<u>83,123</u>	<u>73,384</u>
NET ASSETS		<u>83,123</u>	<u>-</u>	<u>83,123</u>	<u>73,384</u>
FUNDS	14				
Unrestricted funds				<u>83,123</u>	<u>73,384</u>
TOTAL FUNDS				<u>83,123</u>	<u>73,384</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16/4/26 and were signed on its behalf by:


 Mr J E Price-Gough - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

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 2025**

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Offering box donations	3,773	3,162
Donations	16,318	16,286
Gift aid donations	62,699	58,204
Income tax repaid	15,094	19,895
	<u>97,884</u>	<u>97,547</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>548</u>	<u>376</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Advancement of Christian Faith	<u>86,268</u>	<u>2,425</u>	<u>88,693</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Ministry	52,105	50,223
Mission	11,892	8,145
Church life	7,384	6,162
Church running costs	14,261	10,319
General expenses	<u>626</u>	<u>847</u>
	<u>86,268</u>	<u>75,696</u>

6. SUPPORT COSTS

	Governance costs £
Advancement of Christian Faith	<u>2,425</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

7. INDEPENDENT EXAMINERS' REMUNERATION

	2025	2024
	£	£
Independent examination	1,356	1,284
Other services	<u>1,069</u>	<u>1,022</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

Trustees' expenses were £NIL for the year ended 31 December 2025 (£43.20 in the year ended 31 December 2024).

9. STAFF COSTS

	31.12.25	31.12.24
	£	£
Salaries and Pension	49,616	47,999
	<u>49,616</u>	<u>47,999</u>

The average number of employees during the year was: 1

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	97,547	-	97,547
Investment income	<u>376</u>	<u>-</u>	<u>376</u>
Total	<u>97,923</u>	<u>-</u>	<u>97,923</u>
EXPENDITURE ON			
Charitable activities			
Advancement of Christian Faith	<u>78,002</u>	<u>-</u>	<u>78,002</u>
NET INCOME	19,921	-	19,921
RECONCILIATION OF FUNDS			
Total funds brought forward	53,463	-	53,463

EBENEZER EVANGELICAL CHURCH BANGOR

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>73,384</u>	<u>-</u>	<u>73,384</u>

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2025 and 31 December 2025	<u>1,379</u>
DEPRECIATION	
At 1 January 2025 and 31 December 2025	<u>1,379</u>
NET BOOK VALUE	
At 31 December 2025	<u>-</u>
At 31 December 2024	<u>-</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	<u>3,646</u>	<u>7,213</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Taxation and social security	866	1,786
Other creditors	<u>1,355</u>	<u>1,284</u>
	<u>2,221</u>	<u>3,070</u>

14. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	73,384	9,739	83,123
TOTAL FUNDS	<u>73,384</u>	<u>9,739</u>	<u>83,123</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,432	(88,693)	9,739
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>98,432</u>	<u>(88,693)</u>	<u>9,739</u>

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	53,463	19,921	73,384
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>53,463</u>	<u>19,921</u>	<u>73,384</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	97,923	(78,002)	19,921
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>97,923</u>	<u>(78,002)</u>	<u>19,921</u>

15. 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 one trustee received a total of £240 for preaching (2024: £590). There were no outstanding amounts as at 31 December 2025 as all amounts have been settled.

There are no other transactions which require disclosure.



williamsdenton

Accountants and Tax Advisors
Cyfrifwyr ac Ymgynghorwyr Treth

Glaslyn, Ffordd Y Parc, Parc Menai
Bangor, Gwynedd, LL57 4FE
t: 01248 670370
bangor@williamsdenton.co.uk

San Remo, 13 Trinity Square,
Llandudno, Conwy, LL30 2RB
t: 01492 877478
llandudno@williamsdenton.co.uk

www.williamsdenton.co.uk