

Ebenezer Chapel Walton CIO

Report and Accounts
Year ended 31 December 2022

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

EBENEZER CHAPEL WALTON CIO
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022

ADDRESS FOR CORRESPONDENCE	Ebenezer Chapel 227 Queens Drive Walton Liverpool L4 6SQ
GOVERNING DOCUMENT	Foundation CIO registered 23 June 2020
CHARITY REGISTRATION NUMBER	1190066
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Peter Gower Joshua Uitterdijk Paul Hincks Neil Wright Alice Hincks
INDEPENDENT EXAMINER	Ajay Rajani FCIE Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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Trustees' Annual Report for the period

From 1st January 2022 To 31st December 2022

Charity name: Ebenezer Chapel Walton CIO

Charity registration number: 1190066

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>(1) The advancement of the Christian faith for the benefit of the public in accordance with the statement of faith appearing in the schedule.</p> <p>(2) Such other charitable purposes as shall, in the opinion of the charity trustees, further the work of the church.</p>
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	<p>The church engages in a number of different activities in relation to these purposes:</p> <ul style="list-style-type: none">- Public Sunday services, including a children's Sunday school.- Most of our Sunday services have also been live-streamed online.- Pastoral visitation and counselling.- Youth and children's groups on a Tuesday and Saturday evening,- Parent & Toddler group- Craft Night- Breakfast club- Mission and evangelism through church members' daily lives, and special events (e.g. carol service at Christmas, Hope Explored course).- Midweek Gospel Communities sharing a meal, praying and studying the Bible together.- Monthly Gospel Community Collectives where we pray for the work of the church and our partners.- Giving to mission partners.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making.	Para 1.38	<p>1) Gospel partnership fund - this is used to give money to support other people and organisations in the UK and across the world in their mission to make disciples of all nations. Church members may apply to this fund if they require help to fund themselves doing something like this - e.g. serving on a summer camp. This is assessed on a case-by-case basis, but the Trustees have particular regard to anyone serving with one of our mission partners, or in our 5 mission priority areas.</p> <p>2) Hardship / Benevolent fund - open to church members and people in the community who are in need of short-term financial help. This fund is also used to pay summer camp fees for children or young people when they would otherwise struggle to afford it. Applications are assessed on a case-by-case basis by the Trustees.</p> <p>3) The Training fund has several regular contributors and is available for those within the church who wish to access training in order to serve the church better.</p>
Policy on social investment including program related investment	Para 1.38	N/A

<p>Contribution made by volunteers.</p>	<p>Para 1.38</p>	<p>As a church, we depend on church members to volunteer their time and energy to run the various ministries of the church and most of the upkeep of the building. The Trustees are enormously grateful to all those who continue to serve Jesus and his people in the church here.</p> <p>The Trustees wish to express their thanks to our whole church family who come each week to worship the Lord Jesus Christ, encourage, love and serve the other members in a variety of ways, and welcome newcomers.</p> <p>We also want to particularly thank all those volunteers whose work enables us to meet as a church each week on a Sunday - leading the church's music, teaching children in the Sunday school, serving tea or coffee, running the AV or live-stream, leading, reading, praying, or preaching. We're also grateful to those who host church activities in their homes, cooking food, showing hospitality, giving lifts to others.</p> <p>We also want to express our gratitude to those who organise the various ministries of the church through the week - the weekly parent & toddler group, the Craft night, the youth 'Lighthouse' groups, the youth Gospel Community, the Breakfast Club, the kids Sunday school, and in many other ways as well.</p>
<p>Other</p>		<p>The CIO is the corporate trustee for Ebenezer Chapel Walton Trust and has continued to maintain the building on Queen's Drive as a place of worship for the public benefit. The building has been hired out regularly to a Baby Bloom Group for the benefit of the community, and the income received has helped us with the rising fuel costs.</p>

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>We are grateful again for how the Lord has helped us through another year.</p> <p>Through our regular Sunday services we've been able to proclaim the good news about Jesus to many people. In 2022, we preached through Philemon, Haggai, the Apostles' Creed, Judges and Ruth, Psalms 5-8, Genesis 1-11 and Luke 1-2, seeing Jesus in the whole Bible, being reminded of his love and power to save us.</p> <p>In our Gospel Communities we talked about our evangelism together using the Passion for Life videos and resources, we talked about our Discipleship (based on a book called 'Following Jesus'), and we did a Bible overview series called 'God's Big Picture'.</p> <p>Through these, church members have been encouraged in their own walk with the Lord and helped to build relationships and reach out to others. We have also been able to help some new people as they have come along and heard about Jesus and seen how he is able to work in their lives too.</p> <p>We were delighted to welcome 6 new members, including two who were baptised after coming to faith in Jesus. We also held funerals for 3 church members, supporting their families before and afterwards.</p> <p>Many people have also had the opportunity to hear about Jesus through the various activities the church runs. In January we ran Hope Explored for people wanting to find out more about Jesus. Parents with young children have been able to hear about Jesus in conversation with the church mums who run the Parent & toddler group; many young people and their families have heard about Jesus through the Tuesday night 'Lighthouse' groups; and we have had guests at Sunday services, midweek Gospel Communities, and other events. For example, this Christmas we ran a Christmas fair and a carol service where many people from our community were welcomed and given an opportunity to get to know the church and hear about Jesus.</p>

		<p>The church has given out a few food parcels and a small amount of financial help to people in the area in need, seeking to demonstrate the love and care of Jesus towards people in need.</p> <p>This year we were pleased to take on Maritime Christian Ministries as one of our Gospel Partners in addition to those we already have. We give a small amount and pray regularly for the work of reaching seafarers with the gospel when they stop at the Port of Liverpool.</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	No objectives were set.
Performance of fundraising activities against objectives set	Para 1.41	<p>Our fundraising income was slightly more than expected.</p> <p>We were glad to receive substantial income from FIEC towards the employment of an additional worker for the church.</p>
Investment performance against objectives	Para 1.41	N/A
Other		The charity was able to make a contribution from the training fund towards a church member taking a biblical counselling course.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	During the year the charity received £84,399 and spent £59,051 on its activities. At the end of the year the amount held by the charity was £99,859. This includes £20,303 in the general fund. The charity holds £42,448 in restricted funds, of which £32,700 are from grants for the employment costs of a women's worker. £37,109 are designated funds, of which £36,439 have been set apart for building related costs.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	It is our policy to maintain unrestricted undesignated cash at no less than £16,000, which equates to about three months' running costs, so that the charity could continue to operate should income or expenditure vary adversely. If we were to go below this limit, we would take steps to reduce any unnecessary spending, and inform the church members and any staff of the financial situation.
Amount of reserves held	Para 1.22	At the year end, the charity had £20,303 (2021: £57,095) in undesignated, unrestricted cash held in reserves. The amount of undesignated cash has been reduced, by transferring £41,630 into designated funds, in order to maintain a fund available for building improvements should this become feasible.
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	The trustees are confident that the charity can continue to operate for the next 12 months.

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	We are thankful for the church members who give regularly and provide for the financial needs of the church. We received a grant from The Fellowship of Independent Evangelical Churches towards the employment of a women's worker.
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	Risk assessments are carried out when a new activity is started and reviewed as necessary. Measures are taken to mitigate risks in order to protect the charity's operations, finances and reputation.
Other		n/a

Structure, Governance and Management

Description of charity's trusts:		The charity is the corporate trustee of Ebenezer Chapel Walton Trust and is therefore responsible for the maintenance of the building at 227 Queen's Drive as a place of worship.
Type of governing document	Para 1.25	CIO Foundation document, including Statement of Faith in the schedule.
How is the charity constituted?	Para 1.25	CIO
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	<p>The existing trustees act in consultation with the wider church membership to appoint Trustees.</p> <p>The CIO usually appoints all the formally appointed church leaders as Trustees. No new leaders were appointed this year.</p>

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	<p>The church is affiliated to North-West Gospel Partnership, a regional network of evangelical churches.</p> <p>The church is also affiliated to the Fellowship of Independent Evangelical Churches, a national body of independent evangelical churches.</p>
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Ebenezer Chapel Walton CIO
Other name the charity uses	
Registered charity number	1190066
Charity's principal address	<p>Ebenezer Chapel Queen's Drive Walton L4 6SQ</p>

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	Peter Gower	Secretary		
2	Neil Wright	Chair		
3	Paul Hincks			
4	Josh Uitterdijk			
5	Alice Hincks	Treasurer		

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	<ol style="list-style-type: none"> 1. The charity holds a small amount of money (£35 at the year end) as agent for Merseyside Christian Youth Camps. This is money paid by children who come to the church for their camp fees and is either forwarded to camp or returned. 2. The charity is the corporate trustee of the Ebenezer Chapel Walton Trust, which owns the Chapel at 227 Queen's Drive and has responsibility for maintenance and insurance. 3. £222 was received from the Christmas fair and was kept in the bank for safekeeping until it could be sent to MACS Malawi.
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	<ol style="list-style-type: none"> 1. Merseyside Christian Youth Camps is a Christian Charity which runs camps for children. Many of our young people attend and some find it helpful to be able to pay for it in small installments rather than at once. The church facilitates this. 2. Ebenezer Chapel Walton Trust is a Christian Charity holding the property at 227 Queen's Drive. This church building is currently used by the church. 3. MACS Malawi is a Christian organisation based in the UK that supports Christian work in Malawi.
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	<ol style="list-style-type: none"> 1. Individual records are kept for each child who pays for camp through the church. 2. The CIO makes sure that the property owned by Ebenezer Walton Trust is adequately insured. No specific arrangements for segregation are needed as the CIO does not own any property of its own.

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)

Neil Wright

Alice Hincks

Full name(s)

Neil Wright

Alice Hincks

Position (eg
Secretary, Chair, etc)

Chair

Treasurer

Date

24 September 2023

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
EBENEZER CHAPEL WALTON CIO

I report to the trustees on my examination of the accounts of Ebenezer Chapel Walton CIO ('the charity') for the year ended 31 December 2022 on pages 14 to 16 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 2011 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Ajay Rajani

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 29 September 2023

EBENEZER CHAPEL WALTON CIO
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds		Restricted Funds	2022	2021
		General Funds	Designated Funds			
		£	£	£	£	£
Income receipts						
Gifts, donations and legacies		45,883	530	10,247	56,660	46,820
Gift aid		-	-	-	-	4,689
Grants		361	-	20,000	20,361	13,850
Income from toddler and youth activities		-	3,398	-	3,398	900
Letting of facilities		-	3,718	-	3,718	1,100
Interest		178	84	-	262	4
		<u>46,422</u>	<u>7,730</u>	<u>30,247</u>	<u>84,399</u>	<u>67,363</u>
Capital and similar receipts						
Cash received from predecessor charity*		-	-	-	-	54,597
Total receipts		<u>46,422</u>	<u>7,730</u>	<u>30,247</u>	<u>84,399</u>	<u>121,961</u>
Payments						
Payments in relation to charitable activities undertaken directly	2	38,544	14,084	1,483	54,111	49,653
Grants paid in relation to charitable activities undertaken by others	3	2,740	-	2,200	4,940	2,540
Total payments		<u>41,284</u>	<u>14,084</u>	<u>3,683</u>	<u>59,051</u>	<u>52,193</u>
Net of receipts / (payments) before transfers		5,138	(6,354)	26,564	25,348	69,767
Transfers between funds	5	(41,930)	41,930	-	-	-
Net movement in funds		<u>(36,792)</u>	<u>35,576</u>	<u>26,564</u>	<u>25,348</u>	<u>69,767</u>
Cash funds as at last year end		57,095	1,533	15,884	74,512	4,745
Cash funds at this year end	A	<u>20,303</u>	<u>37,109</u>	<u>42,448</u>	<u>99,859</u>	<u>74,512</u>

*On 1st January 2021 the Trustees of Ebenezer Chapel Trust transferred its cash and bank balances to the CIO, which is continuing the church's activities.

The notes on page 16 form part of these accounts.

EBENEZER CHAPEL WALTON CIO
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds		Restricted funds	2022	2021
	General funds	Designated funds			
	£	£	£	£	£
A Cash funds					
CIO CAF Gold	12,488	11,918	36,764	61,170	11,001
CIO CAFCash	6,845	-	-	6,845	20,972
Trust CAFCash	-	8,819	4,868	13,687	15,010
Trust CAF Gold	-	15,702	-	15,702	25,627
TSB Youth	970	669	816	2,455	1,625
Toddler Cash	-	1	-	1	14
Youth Cash	-	-	-	-	263
	20,303	37,109	42,448	99,859	74,512

The charity has assisted a youth camp and, as the youth camp's agent, received £1,325 and made payments of £1,325. At the year end the charity held £35 (2021: £35) for the youth camp. These transactions have been excluded from the Receipts and Payments Account and the cash held for the youth camp at the year end is excluded from the above cash funds. The charity also received £222 as agent for another charity and held this balance at the year end; this is also excluded from the above cash funds.

B Other monetary assets

Gift aid due to charity	19,782	120	693	20,595	10,389
	19,782	120	693	20,595	10,389

C Liabilities

Pension due	317	-	-	317	304
Fee for Independent Examination	1,020	-	-	1,020	1,020
	1,337	-	-	1,337	1,324

D Assets retained for charity's own use

	Fund to which asset belongs
Equipment	unrestricted
Furniture and fittings	unrestricted

From 1st January 2021 the Trustees of Ebenezer Chapel Trust transferred its cash and bank balances to the CIO to continue the church's activities. On 4th August 2021 the CIO also became the sole corporate trustee of Ebenezer Chapel Trust and the instrument that brought this about was a Vesting Declaration By Way of Deed. The Trust continues to own Ebenezer Chapel (at Queens Drive, Walton) and its Trust Deed governs the use of the Chapel, which the CIO uses for many of its activities. The CIO is responsible for insuring the Chapel and for its upkeep. The Chapel and its contents are insured for just under £2,250,000; the market value of the Chapel may differ materially from its insured value.

E Guarantees and secured debts

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf by:

Neil Wright

Neil Wright

Alice Hincks

Alice Hincks

Date: 24 September 2023

The notes on page 16 form part of these accounts.

EBENEZER CHAPEL WALTON CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

On 1st January 2021 the Trustees of Ebenezer Chapel Trust transferred its cash and bank balances to the CIO, which is continuing the church's activities.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2022	Total 2021
	General funds	Designated funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Pastoral services	30,923	-	-	30,923	29,394
Training	-	-	826	826	706
Work among the young	160	3,511	197	3,868	1,683
Outreach activities	938	-	460	1,398	767
Maintenance of buildings & equipment	-	4,198	-	4,198	4,502
Minor equipment	2,707	-	-	2,707	1,161
Light, heat & water	-	3,658	-	3,658	2,639
Insurance	-	2,717	-	2,717	2,522
Administrative expenses	1,977	-	-	1,977	1,884
Legal and professional fees	348	-	-	348	3,555
Independent examiner's fees	1,490	-	-	1,490	840
	<u>38,544</u>	<u>14,084</u>	<u>1,483</u>	<u>54,111</u>	<u>49,653</u>

3 Grants paid in relation to charitable activities undertaken by others

Toxteth Women's Centre	500	-	2,200	2,700	500
Small grants to other charities and organisations	2,240	-	-	2,240	2,540
	<u>2,740</u>	<u>-</u>	<u>2,200</u>	<u>4,940</u>	<u>2,540</u>

4 Transactions with related parties

Peter Gower served as church pastor and was paid a gross salary of £27,898 (2021: £26,467) and benefited from employer's pension contribution of £2,232 (2021: £2,142) for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

5 Movement of funds

	Opening balance	Receipts	Payments	Transfers	Closing balance
	£	£	£	£	£
General funds	57,095	46,422	(41,284)	(41,930)	20,303
Designated funds					
Building Fund (for the upkeep of the Chapel)	1,100	4,282	(10,573)	41,630	36,439
Youth Fund	418	3,251	(3,300)	300	669
Toddlers Fund	14	197	(211)	-	1
	<u>1,533</u>	<u>7,730</u>	<u>(14,084)</u>	<u>41,930</u>	<u>37,109</u>
Restricted funds					
Training Fund	2,613	2,114	(826)	-	3,901
Worker Support Fund	5,000	-	-	-	5,000
Women's Worker Support Fund	7,700	20,000	-	-	27,700
Garden Fund	571	-	(197)	-	374
Chapel Trust Fund (for the upkeep of the Chapel)	-	4,868	-	-	4,868
Camp Fund	-	1,015	(460)	-	555
Giving Sunday Fund (to help support other local charities)	-	2,250	(2,200)	-	50
	<u>15,884</u>	<u>30,247</u>	<u>(3,683)</u>	<u>-</u>	<u>42,448</u>
Total funds	74,512	84,399	(59,051)	-	99,859