

Eben Ezer Church London

Charity No. 1191875

Trustees' Report and Unaudited Accounts

31 December 2023

Eben Ezer Church London

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Eben Ezer Church London

Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE024123

Charity No. 1191875

Principal Office

John Keble Church Halls
Church Close
Edgware
Greater London
HA8 9NS

Trustees

The following Trustees served during the year:

F. Balan
V. Bura
P. Remus

Accountants

Cloud Accountancy Solutions
94 Lower Cross Road
Bickington
Barnstaple
EX31 2PJ

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Signed by:

Vasile Bura

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V. Bura

Trustee

31 December 2023

Eben Ezer Church London

Trustees Annual Report

Objectives and Aims

1. To advance the Christian faith in accordance with the Evangelical Alliance basis of faith, in London and in such other part of the United Kingdom or the world as the trustees of the charity may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work for the Charity;
2. To relieve persons who are in conditions of need or hardship and who are aged or sick and to relieve the distress caused thereby in the said location and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

Summary of main activities

Eben Ezer Church London is an independent Romanian Pentecostal church that meets regularly for worship and teaching and providing pastoral care and support.

Public benefit

The trustees have read and given due regard to the guidance issued by the Charity Commission on public benefit.

Achievement and Performance

Charitable activities

We have sent humanitarian packages to Ukrainian refugees in Romania. Few times we were visited by missionary pastors in Ukraine or other pastors looking after the Ukrainian refugees in different parts of Romania and we had organised meetings and collections to support them. We have also organised and sent "shoe box" packages to an orphanage in Romania. The diverse church services were held regularly and were mostly praying and worshipping with few baby/child dedications and a wedding. Our Sunday school activities were ongoing on regular basis covering all different age groups.

Financial review

Donations received in the period amounted to £41,516 (2022: £35,352) with expenses of £32,701 (2022: £38,331) resulting in a surplus for the year of £8,815 (2022: deficit £2,979)

Unrestricted cash reserves held at the year end amounted to £12,676

Reserves policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the Charity should be approximately three months of the resources expended. At this level the trustees feel that they would be able to continue the current activities of the Charity in the event of a significant drop in income.

Structure Governance and Management

Governing document

Eben Ezer Church London is a Charitable Incorporated Organisation registered on 19th October 2020. New trustees are elected by the existing trustees to the board after nomination and interview. Financial reports are presented to the board at each meeting. Minutes of each meeting are taken and subsequently distributed.

Eben Ezer Church London

Independent Examiners Report

Independent Examiner's Report to the trustees of Eben Ezer Church London

I report to the charity trustees on my examination of the financial statements of Eben Ezer Church London for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

DocuSigned by:

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Cheryl Manning FFA
Cloud Accountancy Solutions
94 Lower Cross Road
Bickington
Barnstaple

EX31 2PJ
31 December 2023

Eben Ezer Church London**Statement of Financial Activities****for the year ended 31 December 2023**

		Unrestricted		
		funds	Total funds	Total funds
		2023	2023	2022
	Notes	£	£	£
Income and endowments from:				
Donations and legacies	3	41,516	41,516	35,352
Total		41,516	41,516	35,352
Expenditure on:				
Other	4	32,701	32,701	38,331
Total		32,701	32,701	38,331
Net gains on investments		-	-	-
Net income/(expenditure)		8,815	8,815	(2,979)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		8,815	8,815	(2,979)
Other gains and losses				
Net movement in funds		8,815	8,815	(2,979)
Reconciliation of funds:				
Total funds brought forward		3,861	3,861	6,840
Total funds carried forward		12,676	12,676	3,861

Eben Ezer Church London**Balance Sheet****at 31 December 2023**

Company No.	CE024123	Notes	2023 £	2022 £
Current assets				
	Cash at bank and in hand		12,976	4,111
			<u>12,976</u>	<u>4,111</u>
	Creditors: Amount falling due within one year	6	(300)	(250)
	Net current assets		<u>12,676</u>	<u>3,861</u>
	Total assets less current liabilities		<u>12,676</u>	<u>3,861</u>
	Net assets excluding pension asset or liability		<u>12,676</u>	<u>3,861</u>
	Total net assets		<u><u>12,676</u></u>	<u><u>3,861</u></u>
The funds of the charity				
	Restricted funds	7		
	Unrestricted funds	7		
	General funds		12,676	3,861
			<u>12,676</u>	<u>3,861</u>
	Reserves	7		
	Total funds		<u><u>12,676</u></u>	<u><u>3,861</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

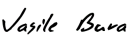
For the year ended 31 December 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 December 2023

And signed on its behalf by:

Signed by:

 V. Bura
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Trustee

31 December 2023

Eben Ezer Church London**Notes to the Accounts****for the year ended 31 December 2023****1 Accounting policies****Basis of preparation**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Eben Ezer Church London

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Company status

The company is a Charitable Incorporated Organisation.

Eben Ezer Church London**Notes to the Accounts****3 Income from donations and legacies**

	Unrestricted	Total 2023	Total 2022
	£	£	£
Gifts and donations	41,516	41,516	35,352
	<u>41,516</u>	<u>41,516</u>	<u>35,352</u>

4 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Motor and travel costs	900	900	2,297
Premises costs	29,007	29,007	31,209
General administrative costs	2,494	2,494	4,575
Legal and professional costs	300	300	250
	<u>32,701</u>	<u>32,701</u>	<u>38,331</u>

5 Staff costs

No employee received emoluments in excess of £60,000.

6 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Accruals	300	250
	<u>300</u>	<u>250</u>

7 Movement in funds

	At 1 January 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	3,861	41,516	(32,701)	12,676
	<u>3,861</u>	<u>41,516</u>	<u>(32,701)</u>	<u>12,676</u>
Total funds	<u>3,861</u>	<u>41,516</u>	<u>(32,701)</u>	<u>12,676</u>

8 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	12,676	12,676
	<u>12,676</u>	<u>12,676</u>

Eben Ezer Church London

Notes to the Accounts

9 Reconciliation of net debt

	At 1 January	Cash flows	At 31
	2023		December
	£	£	2023
Cash and cash equivalents	4,111	8,865	12,976
	4,111	8,865	12,976
Net debt	4,111	8,865	12,976