

REGISTERED CHARITY NUMBER: 222407

**Report of the Trustees and  
Financial Statements  
for the Year Ended 30 September 2024  
for  
EVANGELICAL MOVEMENT OF WALES**

MHA  
Statutory Auditor  
Elfed House  
Oak Tree Court  
Cardiff Gate Business Park  
CARDIFF  
County of Cardiff  
CF23 8RS

**EVANGELICAL MOVEMENT OF WALES**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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## **EVANGELICAL MOVEMENT OF WALES**

### **Report of the Trustees FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. 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**

These are as follows:

- a) The promotion of a true and faithful witness to the fundamental truths of the Christian faith (as outlined in the Doctrinal Belief in Clause 3) and to the essential spiritual unity of those who subscribe to it.
- b) To bring others to a personal knowledge of the Lord Jesus Christ, and to encourage such to live a godly life.
- c) To foster evangelism, experiential religion and a concern for revival.
- d) To provide means for uniting and co-ordinating the witness and fellowship of evangelical churches, fellowships and individual Christians.
- e) The formation and supervision of evangelical fellowships.
- f) The publication, distribution and sale of English and Welsh literature consistent with the Doctrinal Belief of the Movement and to facilitate the same to open such shops and other outlets as may be necessary for these purposes. Provided that the Movement shall not undertake any permanent trading which is not ancillary to the objects described above.
- g) To provide Christian workers who subscribe to the Movement's Doctrinal Belief with advice and support.
- h) To provide theological education and training for persons aspiring to Christian service within the evangelical constituency.
- i) To co-operate with other bodies, at home and abroad, which subscribe to the Movement's Doctrinal Beliefs in the furtherance of the foregoing Aims and Objectives.
- j) To help Christians think and act biblically regarding the world in which we live.
- k) Subject to any consents required by law, to borrow and raise money in any manner whether with or without security or any public appeal to facilitate the achievement of the objects.
- l) To invest surplus monies from time to time in such manner as is allowed by law.
- m) To do all such other lawful things as are necessary for the achievement of the objects.

##### **Significant activities**

##### **The Movement serves churches. We continue to serve the church by:**

- supporting, training, encouraging and developing church leaders;
- resourcing and training churches and Christians with Bible-based, gospel-centred resources;
- organising conferences and events that teach the Bible and promote Christian unity by bringing together people from a variety of different churches;
- running camps and other ministries for young people;
- supporting churches in mission and evangelism;
- encouraging prayer, particularly for Wales.

In this context, volunteers contribute significantly to almost all areas of the Movement's work. This provides a strong basis of skills, and enables our ministries to be more affordable. Our camps and our bookshops in Bangor, Bala, Neath and Wrexham are totally staffed by volunteers.

##### **Public benefit of the services provided by the Movement**

The organisation's trustees can confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission, as demonstrated by the above objectives and activities.

## EVANGELICAL MOVEMENT OF WALES

### Report of the Trustees FOR THE YEAR ENDED 30 SEPTEMBER 2024

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#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

It has been a year of change for the charity with changes in staffing and trustees. Although challenging at times, we have continued to serve thousands through our ministries and services. The following is a summary of the main activities of the year.

##### **1 Serving the Church through organising conferences and events that teach the Bible and promote Christian unity by bringing together people from different churches**

The summer residential conferences in English and Welsh took place. Roughly 1,200 attended the English conference in person (an increase on 2023), 250 attended the Welsh conference, and many more watched online. The South Wales Ladies Conference saw a significant increase in the number of attendees. Our Conference Centre supports hundreds of Christians and Churches throughout the UK and has seen significant capital investment this year. This investment will continue into next year as we have identified several areas that need investment.

##### **2 Serving the Church through Supporting, Training and Developing Church Leaders**

The training and support of church leaders are of major significance for the church's health in Wales. Twenty-three men are currently on our Theological Training Course (TTC), designed for men called into Christian ministry - an increase over the previous year. The course continues its hybrid delivery, with some students and lecturers joining from off-site locations. Our Pastors' Wives Annual Conference took place in Bala with around 30 women attending, and regular online meetings take place over Zoom. Our Welsh and English Residential Ministers' Conferences resumed with roughly 20 and 75 men attending, respectively. The New Pastors Conference and Church Training Days have been relaunched. We have also employed (through secondment) a Pastoral Director whose role is to visit and support Church Leaders throughout Wales.

##### **3 Serving the Church through running camps and other ministries for young people**

Over the course of the year, we ran fourteen residential camps attended by over 600 young people. Many young people from disadvantaged economic situations attend the camps and take advantage of the bursaries available to them. Two of our camps had to be cancelled early this year due to an illness outbreak at both events. We worked with the health and safety agency to ensure that our response was coordinated and adequate. Our youth resources worker launched the new 'Lumina' project that has engaged with hundreds of young people in various ways.

##### **4 Serving the Church through resourcing and training churches and Christians with Bible based, Gospel centred resources**

Our English and Welsh language magazines, The Evangelical Magazine and Y Cylchgrawn Efynglydd continued to be produced and appreciated. We are producing fewer English and Welsh language books (published under the Bryntirion Press and Gwasg Bryntirion imprints), but have been heartened by the sales of evangelistic resources (Emw/Holi-Cymru/MEC/Evangelical Magazine and YouTube channels). Our bookshops continue, and we are encouraged to see sales of Bibles increasing (Swansea, Neath, Bala and Wrexham).

##### **5 Serving the Church through supporting churches in Mission and Evangelism**

We produced and distributed evangelistic magazines for use by churches and at national events such as the National Eisteddfod, the Royal Welsh Show, and the Hay Festival. Staff members and trustees also participated in evangelistic events and podcasts throughout the UK.

##### **6 Serving the Church through encouraging prayer for Wales**

We continue to encourage prayer through prayer letters and bulletins, and subscription numbers are increasing.

#### FINANCIAL REVIEW

##### Financial position

The attached financial statements set out the income and expenditure of the charity for the year to 30 September 2024 and the position at the year end.

The Evangelical Movement of Wales reported a net expenditure for the year of £51,173 compared to a net expenditure of £5,448 in the previous year.

##### Principal funding sources

While surplus from some ministries continues to be an important source of income, we continue to be grateful for the generous giving of our supporters and recognise that all these resources are ultimately provided by God. We recognise the need to increase our gift income and ran a campaign during the summer to communicate our needs.

##### Investment policy and objectives

There are no restrictions on the EMW's investment power. The trustees have invested cash not immediately required in Money Market accounts as this has been found to give the best return and ensure access to the funds is available when necessary. Stock market investments are not considered to be in accordance with the EMW's ethical standpoint.

## **EVANGELICAL MOVEMENT OF WALES**

### **Report of the Trustees FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

The total funds of £1,874,761 include £64,413 which are held for restricted purposes as shown in the notes to the accounts. A further £1,344,035 has been designated for specific purposes, set out in the same note. These designated funds comprise of fixed assets, stock and cash. The remaining £466,313 are the free reserves.

The charity's policy is to have sufficient free reserves to cover working capital requirements, day-to-day running costs and planned deficits without the need for bank borrowing. The trustees review the policy annually in the light of changing circumstances.

##### **Risk management**

The principal risks facing the EMW are financial risk, the risks associated with safeguarding children and adults at risk of harm, falling volunteer numbers, and a move away from our doctrinal basis. There is also an ongoing risk due to the relatively small number of management staff employed at the charity carrying significant responsibilities.

Our volume of activity remained high in the summer of 2024, and we are grateful for the number of suitable volunteers. While the overall activity level and the EMW's dependence on gifts continue, the trustees believe that the EMW will be able to continue into the future.

We remain committed to developing our information systems and strengthening good working practices through our Employee Handbook and staff training. This year, we started an internal review of the administrative systems (and staffing support) to safeguard staff support and the correct and effective use of volunteers.

Safeguarding risks principally arise from our work with children. These risks are managed by a deeply ingrained assessment, approval, monitoring, and reporting system for our staff, volunteers, and all who can access EMW activities. The new policy and code of conduct has been implemented and is closely monitored by a nominated person acting on behalf of the trustees, with updates and reports given to all trustees' meetings.

We believe prayerfulness is vital alongside our practical diligence in all these areas.

#### **FUTURE PLANS**

A number of new trustees joined our Management Board this year, and a review will take place during the coming months. The following areas are priorities for the coming years:

Supporting Leaders. This includes:

- Relaunching our New Pastors' Conference (to take place in October)
- Increasing our provision for women in Christian work through a retreat (to take place in November)
- Relaunch a Podcast series 'TeamTalk'.

Children and Youth Work. This includes:

- Increasing the number of shorter camps to ensure that camps are more accessible to young people.
- Developing a network of youth leaders.

Evangelism and Prayer. This includes:

- Working closely with Churches and Christians in geographical areas that have little support. This includes Church re-vitalisation.

Staff support and welfare. This includes:

- Ensuring that Management Board members are linked with staff to offer support.
- A review of administrative processes within the charity to ensure effective use of resources.

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

##### **Governing document**

The Evangelical Movement of Wales/Mudiad Efengylaidd Cymru (hereinafter referred to as the EMW) was registered as a charity on 19 November 1963.

The EMW's Constitution, adopted on 9 April 1962 and amended on 24 April 1980, 15 November 2000, and 20 February 2008, governs the charity, which is an unincorporated association.

## **EVANGELICAL MOVEMENT OF WALES**

### **Report of the Trustees FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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

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

New trustees are appointed to the Management Board following the EMW's constitution. Appointment to the board shall be made by a resolution of two-thirds of the members of the board who are present and voting. The chairman and vice-chairs shall be elected by the board members, and the support of two-thirds of the members of the board who are present and voting is required. No person shall be eligible to be a member of the Management Board unless they shall give assent to (and sign annually) the doctrinal basis of the EMW and live a life worthy of the gospel. The Management Board shall serve for a period of three years. At the end of the three-year period, all board members shall retire, but members who meet the eligibility criteria above will be eligible for re-appointment.

##### **Organisational structure**

Members of the Management Board are the EMW's trustees. They have full and final responsibility for formulating and implementing the EMW's Aims, Objects, and Doctrinal Basis.

The board consists of the chairman, two vice-chairs (one representing Welsh-language work, the other English-language work), core members, each leading one named main area of ministry, and additional members to support the chairmen, vice-chairs, or core members. Wherever possible, trustees are appointed to constitute a mix of English-speaking and Welsh-speaking members to reflect the nature of the EMW's work in the two languages.

##### **Induction and training of new trustees**

The trustees take formal responsibility for the effective induction of all new trustees as well as ensuring that all potential trustees are fully informed of their legal responsibilities.

The induction of trustees includes the provision of an "Induction Pack" and information concerning:

- Charity Commission booklet CC3 and the related "Jigsaw".
- The Charity Governance Code prepared by the Charity Governance Code Steering Group.
- The charity's Constitution and Standing Orders.
- The charity's key policies: Safeguarding, Personnel, and Health and Safety.
- Reports on the charity's financial position and an explanation of its most recent audited accounts.
- The charity's Statement of Doctrinal Belief and Code of Conduct.
- The current and future plans of the charity.

##### **Related parties**

The title to all freehold and leasehold property owned by the Evangelical Movement of Wales is held on its behalf by the Evangelical Movement of Wales Trust Limited. The appointment of all directors of the Evangelical Movement of Wales Trust Limited is subject to the approval of the Management Board of the Evangelical Movement of Wales.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

222407

##### **Principal address**

Waterton Cross Business Park  
South Road  
Bridgend  
Bridgend  
CF31 3UL

## EVANGELICAL MOVEMENT OF WALES

### Report of the Trustees FOR THE YEAR ENDED 30 SEPTEMBER 2024

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#### Trustees

Rev J Bailey	Chair	
Dr D E Davies		Resigned 29/09/2024
Mr A Ebenezer		Appointed 29/09/2024
Rev M Francis		Resigned 29/09/2024
Parch E James		
Mr G Lewis		Appointed 29/09/2024
Mrs E Macdonald		Appointed 29/09/2024
Miss H Mitchell		Appointed 29/09/2024
Dr M Munday		
Dr D Norbury		Resigned 29/09/2024
Rev A Pitt		
Rev P Swann		
Rev M Thomas		Resigned 29/09/2024

#### Senior staff

Mr Steffan Job	Acting General Secretary
Rev P Swann	Pastoral Director

#### Auditors

MHA  
Statutory Auditor  
Elfed House  
Oak Tree Court  
Cardiff Gate Business Park  
CARDIFF  
County of Cardiff  
CF23 8RS

#### Bankers

HSBC Bank Plc  
13 Dunraven Place  
BRIDGEND  
CF31 1JQ

#### AUDITORS

The auditor, MHA, previously traded through the legal entity MacIntyre Hudson LLP. In response to regulatory changes, MacIntyre Hudson LLP ceased to hold an audit registration with the engagement transitioning to MHA Audit Services LLP.

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

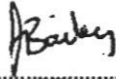
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**EVANGELICAL MOVEMENT OF WALES**

**Report of the Trustees  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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Approved by order of the board of trustees on 5/6/2025 and signed on its behalf by:



.....  
Rev J Bailey - Trustee



## **Report of the Independent Auditors to the Trustees of Evangelical Movement of Wales**

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### **Opinion**

We have audited the financial statements of Evangelical Movement of Wales (the 'charity') for the year ended 30 September 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management, those charged with governance around actual and potential litigation and claims;
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

MHA  
Statutory Auditor  
CARDIFF  
CF23 8RS

Date: .....

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542)

# EVANGELICAL MOVEMENT OF WALES

## Statement of Financial Activities FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	73,143	97,103	170,246	174,693
<b>Charitable activities</b>	5				
Bookshops		123,525	-	123,525	120,089
Press and magazines		16,480	-	16,480	15,488
Conference centre		73,082	-	73,082	75,353
Conferences		225,284	-	225,284	192,942
Camps		134,785	-	134,785	132,572
Other ministries		32,167	-	32,167	31,521
Investment income	4	11,756	-	11,756	5,814
Other income		13,439	-	13,439	23,753
<b>Total</b>		<u>703,661</u>	<u>97,103</u>	<u>800,764</u>	<u>772,225</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	6				
Bookshops		144,003	7,189	151,192	135,552
Press and magazines		28,568	4,793	33,361	39,253
Conference centre		145,118	38,342	183,460	161,978
Conferences		210,741	27,558	238,299	220,308
Camps		139,225	9,585	148,810	150,576
Other ministries		64,464	32,351	96,815	70,006
<b>Total</b>		<u>732,119</u>	<u>119,818</u>	<u>851,937</u>	<u>777,673</u>
<b>NET INCOME/(EXPENDITURE)</b>		(28,458)	(22,715)	(51,173)	(5,448)
<b>Transfers between funds</b>	17	<u>9,761</u>	<u>(9,761)</u>	-	-
<b>Net movement in funds</b>		(18,697)	(32,476)	(51,173)	(5,448)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,829,045	96,889	1,925,934	1,931,382
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,810,348</u>	<u>64,413</u>	<u>1,874,761</u>	<u>1,925,934</u>

The notes form part of these financial statements

# EVANGELICAL MOVEMENT OF WALES

Balance Sheet  
30 SEPTEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	1,201,131	-	1,201,131	1,210,823
Investment property	12	10,893	-	10,893	10,893
		1,212,024	-	1,212,024	1,221,716
<b>CURRENT ASSETS</b>					
Stocks	13	68,122	-	68,122	78,497
Debtors	14	77,135	-	77,135	76,859
Cash at bank		662,918	64,413	727,331	771,676
		808,175	64,413	872,588	927,032
<b>CREDITORS</b>					
Amounts falling due within one year	15	(209,851)	-	(209,851)	(222,814)
<b>NET CURRENT ASSETS</b>		598,324	64,413	662,737	704,218
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,810,348	64,413	1,874,761	1,925,934
<b>NET ASSETS</b>		1,810,348	64,413	1,874,761	1,925,934
<b>FUNDS</b>	17				
Unrestricted funds				1,810,348	1,829,045
Restricted funds				64,413	96,889
<b>TOTAL FUNDS</b>				1,874,761	1,925,934

The financial statements were approved by the Board of Trustees and authorised for issue on 5/6/2025 and were signed on its behalf by:

  
Rev J Bailey - Trustee

The notes form part of these financial statements

**EVANGELICAL MOVEMENT OF WALES****Cash Flow Statement  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(52,977)</u>	<u>51,979</u>
Net cash (used in)/provided by operating activities		<u>(52,977)</u>	<u>51,979</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(3,124)	(11,945)
Interest received		<u>11,756</u>	<u>5,814</u>
Net cash provided by/(used in) investing activities		<u>8,632</u>	<u>(6,131)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(44,345)</b>	<b>45,848</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u><b>771,676</b></u>	<u><b>725,828</b></u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u><b>727,331</b></u></u>	<u><u><b>771,676</b></u></u>

The notes form part of these financial statements

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**EVANGELICAL MOVEMENT OF WALES****Notes to the Cash Flow Statement  
FOR THE YEAR ENDED 30 SEPTEMBER 2024****1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024 £	2023 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(51,173)	(5,448)
<b>Adjustments for:</b>		
Depreciation charges	12,816	14,504
Interest received	(11,756)	(5,814)
Decrease in stocks	10,375	10,532
Increase in debtors	(276)	(1,861)
(Decrease)/increase in creditors	(12,963)	40,066
<b>Net cash (used in)/provided by operations</b>	<u>(52,977)</u>	<u>51,979</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/10/23 £	Cash flow £	At 30/9/24 £
<b>Net cash</b>			
Cash at bank	<u>771,676</u>	<u>(44,345)</u>	<u>727,331</u>
	<u>771,676</u>	<u>(44,345)</u>	<u>727,331</u>
<b>Total</b>	<u>771,676</u>	<u>(44,345)</u>	<u>727,331</u>

The notes form part of these financial statements

## EVANGELICAL MOVEMENT OF WALES

### Notes to the Financial Statements FOR THE YEAR ENDED 30 SEPTEMBER 2024

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#### 1. STATUTORY INFORMATION

Evangelical Movement of Wales is a registered charity, registered in England and Wales. The governing document is its constitution and it is an unincorporated association. The principal address is Waterton Cross Business Park, South Road, Bridgend, Wales, CF31 3UL. The nature of the charity's operations and principal activities is disclosed within the Report of the Trustees.

The financial statements are presented in Sterling (£), the charity's functional currency, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### 2. 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, as modified by the revaluation of certain assets.

There have been no material departures from Financial Reporting Standard 102.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent to provide a 'true and fair' view. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Evangelical Movement of Wales meets the definition of a public benefit entity as demonstrated within the Report of the Trustees.

##### 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.

This includes capital grants.

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature and are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Investment income is recognised on a receivable basis.

It is not the policy of the charity to show income net of expenditure unless the sums involved are immaterial.

##### 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.

**2. ACCOUNTING POLICIES - continued**

**EXPENDITURE**

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

**ALLOCATION AND APPORTIONMENT OF COSTS**

All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis. Irrecoverable VAT is allocated on the same basis.

**GRANTS PAYABLE**

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the charity. The grants are recognised where the trustees have agreed to pay the grant and the recipient has a reasonable expectation that they will receive a grant, provided they comply with the terms of the agreement. Grants offered subject to terms and conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities incorporating the income and expenditure account.

**FIXED ASSETS AND DEPRECIATION**

Fixed assets are initially recorded at cost. Only assets which cost £500 or more are capitalised by the charity.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	20% straight line
Freehold property	2% straight line

The freehold property is depreciated over its expected useful life of 50 years, unless the trustees consider the residual value is not less than the cost.

**INVESTMENT PROPERTY**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

**STOCKS**

Stock is included at the lower of cost or net realisable value calculated on an alternative stock valuation method based on the current sales price less the products gross profit mark up which is dependant on the nature of the stock item.

**Operating leasing agreements**

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

**TAXATION**

The charity is exempt from tax on its charitable activities.

**FINANCIAL INSTRUMENTS**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.



## EVANGELICAL MOVEMENT OF WALES

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

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#### 2. ACCOUNTING POLICIES - continued

##### DEBTORS

Trade debtors and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

##### CREDITORS

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

##### FUNDS STRUCTURE

Unrestricted funds represent resources available to be applied by the trustees for the general purposes of the charity.

Designated funds are amounts set aside from the general unrestricted funds to be used for particular purposes. They remain part of unrestricted funds.

Restricted funds are resources to which the donor has stipulated may only be applied for particular purposes within the charity's objects.

##### TERMINATION PAYMENTS

The charity recognises termination payments as an expense and a liability only when the entity is demonstrably committed either to terminate the employment of an employee or a group of employees before the normal retirement date or to provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

##### Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

#### 3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	127,354	114,544
Legacies	<u>42,892</u>	<u>60,149</u>
	<u>170,246</u>	<u>174,693</u>

#### 4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>11,756</u>	<u>5,814</u>

**EVANGELICAL MOVEMENT OF WALES****Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2024****5. INCOME FROM CHARITABLE ACTIVITIES**

	2024 £	2023 £
Bookshop sales	123,525	120,089
Press & magazine sales	16,480	15,488
Conference centre fees	73,082	75,353
Conferences income	225,284	192,942
Camps income	134,785	132,572
Other ministries	32,167	31,521
	<u>605,323</u>	<u>567,965</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Bookshops	126,648	24,544	151,192
Press and magazines	15,099	18,262	33,361
Conference centre	170,681	12,779	183,460
Conferences	167,262	71,037	238,299
Camps	84,930	63,880	148,810
Other ministries	53,134	43,681	96,815
	<u>617,754</u>	<u>234,183</u>	<u>851,937</u>

**7. SUPPORT COSTS**

	Salaries £	Other £	Governance costs £	Totals £
Bookshops	10,151	13,429	964	24,544
Press and magazines	7,553	9,992	717	18,262
Conference centre	5,285	6,992	502	12,779
Conferences	29,379	38,867	2,791	71,037
Camps	26,419	34,951	2,510	63,880
Other ministries	18,065	23,900	1,716	43,681
	<u>96,852</u>	<u>128,131</u>	<u>9,200</u>	<u>234,183</u>

Included within support costs is an amount of £9,200 in respect of statutory audit fees and £2,850 in respect of other services paid to the auditor.

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 or for the year ended 30 September 2023.

**TRUSTEES' EXPENSES**

There were payments made of £1,152 (2023: £808) to 4 (2023 - 2) trustees in respect of the reimbursement of travelling expenses incurred by trustees attending meetings on behalf of the Movement.

All other payments made to trustees are disclosed as related party transactions in note 19.

# EVANGELICAL MOVEMENT OF WALES

## Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 9. STAFF COSTS

	2024 £	2023 £
Wages and salaries	192,512	156,115
Social security costs	14,063	11,039
Pension costs	<u>3,616</u>	<u>2,772</u>
	<u>210,190</u>	<u>169,926</u>

Total remuneration paid to key management personnel in the year amounted to £39,990 (2023: £38,042).

The average number of staff employed by the charity during the year was 13 (2023: 11).

No employee received remuneration in excess of £60,000 during the year.

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

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	94,865	79,828	174,693
<b>Charitable activities</b>			
Bookshops	120,089	-	120,089
Press and magazines	15,488	-	15,488
Conference centre	75,353	-	75,353
Conferences	192,942	-	192,942
Camps	132,572	-	132,572
Other ministries	31,521	-	31,521
Investment income	5,814	-	5,814
Other income	<u>23,753</u>	<u>-</u>	<u>23,753</u>
<b>Total</b>	<u>692,397</u>	<u>79,828</u>	<u>772,225</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Bookshops	132,055	3,497	135,552
Press and magazines	34,590	4,663	39,253
Conference centre	159,647	2,331	161,978
Conferences	206,903	13,405	220,308
Camps	131,925	18,651	150,576
Other ministries	<u>54,270</u>	<u>15,736</u>	<u>70,006</u>
<b>Total</b>	<u>719,390</u>	<u>58,283</u>	<u>777,673</u>
<b>NET INCOME/(EXPENDITURE)</b>	(26,993)	21,545	(5,448)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>1,856,038</u>	<u>75,344</u>	<u>1,931,382</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,829,045</u>	<u>96,889</u>	<u>1,925,934</u>

**EVANGELICAL MOVEMENT OF WALES****Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2024****11. TANGIBLE FIXED ASSETS**

The title to all freehold and leasehold property owned by Evangelical Movement of Wales is held on its behalf by the Evangelical Movement of Wales Trust Limited.

**12. INVESTMENT PROPERTY****FAIR VALUE**

At 1 October 2023

and 30 September 2024

£

10,893**NET BOOK VALUE**

At 30 September 2024

10,893

At 30 September 2023

10,893

The investment property relates to an area of land held in Bryntirion. It is being held with the potential of getting planning permission and/or for resale.

**13. STOCKS**

	2024	2023
	£	£
Stocks	<u>68,122</u>	<u>78,497</u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade debtors	5,964	5,902
Other debtors	6,259	10,859
VAT recoverable	3,548	-
Prepayments and accrued income	<u>61,364</u>	<u>60,098</u>
	<u>77,135</u>	<u>76,859</u>

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

	2024	2023
	£	£
Trade creditors	186,852	156,679
VAT	-	40,638
Other creditors	9,589	8,220
Accruals and deferred income	<u>13,410</u>	<u>17,277</u>
	<u>209,851</u>	<u>222,814</u>

**16. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	<u>8,790</u>	<u>14,347</u>

Operating lease payments recognised as an expense in the year amounted to £21,459 (2023: £26,580).

# EVANGELICAL MOVEMENT OF WALES

## Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 17. MOVEMENT IN FUNDS

	At 1/10/23 £	Net movement in funds £	Transfers between funds £	At 30/9/24 £
<b>Unrestricted funds</b>				
General fund	464,943	(28,458)	29,828	466,313
Designated stock fund	78,497	-	(10,375)	68,122
Designated capital asset fund	1,221,716	-	(9,692)	1,212,024
BYG Designated Development fund	63,889	-	-	63,889
	1,829,045	(28,458)	9,761	1,810,348
<b>Restricted funds</b>				
BYG Development fund	330	(270)	(60)	-
Auntie Bessie Camp Support fund	15,283	8,470	(8,158)	15,595
JE Davies flowers fund	40,760	899	(1,541)	40,118
Llwybrau fund	30,346	(30,344)	(2)	-
Shows and Fairs Evangelism	4,879	(1,470)	-	3,409
Wrexham bookshop	5,291	-	-	5,291
	96,889	(22,715)	(9,761)	64,413
<b>TOTAL FUNDS</b>	<u>1,925,934</u>	<u>(51,173)</u>	<u>-</u>	<u>1,874,761</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	703,661	(732,119)	(28,458)
<b>Restricted funds</b>			
Specific donations	72,566	(72,566)	-
BYG Development fund	9,160	(9,430)	(270)
Auntie Bessie Camp Support fund	8,479	(9)	8,470
JE Davies flowers fund	2,931	(2,032)	899
Llwybrau fund	3,967	(34,311)	(30,344)
Shows and Fairs Evangelism	-	(1,470)	(1,470)
	97,103	(119,818)	(22,715)
<b>TOTAL FUNDS</b>	<u>800,764</u>	<u>(851,937)</u>	<u>(51,173)</u>

# EVANGELICAL MOVEMENT OF WALES

## Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 17. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1/10/22 £	Net movement in funds £	Transfers between funds £	At 30/9/23 £
<b>Unrestricted funds</b>				
General fund	478,845	(26,993)	13,091	464,943
Designated stock fund	89,029	-	(10,532)	78,497
Designated capital asset fund	1,224,275	-	(2,559)	1,221,716
BYG Designated Development fund	63,889	-	-	63,889
	<u>1,856,038</u>	<u>(26,993)</u>	<u>-</u>	<u>1,829,045</u>
<b>Restricted funds</b>				
BYG Development fund	330	-	-	330
Auntie Bessie Camp Support fund	20,628	(5,345)	-	15,283
JE Davies flowers fund	19,009	21,751	-	40,760
Llwybrau fund	17,498	12,848	-	30,346
Shows and Fairs Evangelism	4,879	-	-	4,879
Wrexham bookshop	13,000	(7,709)	-	5,291
	<u>75,344</u>	<u>21,545</u>	<u>-</u>	<u>96,889</u>
<b>TOTAL FUNDS</b>	<u>1,931,382</u>	<u>(5,448)</u>	<u>-</u>	<u>1,925,934</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	692,397	(719,390)	(26,993)
<b>Restricted funds</b>			
Specific donations	40,208	(40,208)	-
BYG Development fund	270	(270)	-
Auntie Bessie Camp Support fund	2,400	(7,745)	(5,345)
JE Davies flowers fund	22,300	(549)	21,751
Llwybrau fund	14,650	(1,802)	12,848
Wrexham bookshop	-	(7,709)	(7,709)
	<u>79,828</u>	<u>(58,283)</u>	<u>21,545</u>
<b>TOTAL FUNDS</b>	<u>772,225</u>	<u>(777,673)</u>	<u>(5,448)</u>

#### DESIGNATED FUNDS:

##### Capital asset fund

The capital asset fund represents the fixed assets of the charity.

##### Stock fund

The stock fund is to ensure the charity has the working capital available to meet the stock requirements of its shops and the press.

##### BYG Designated Development fund

The BYG Designated Development fund is to support development works on the Bryn-y-groes conference centre.

#### RESTRICTED FUNDS:

##### Specific donations

## EVANGELICAL MOVEMENT OF WALES

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

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#### 17. MOVEMENT IN FUNDS - continued

This fund represents donations received for use by the bookshop, press, conference centre or camps to which it was given.

##### **BYG Development fund**

This fund consists of donations and gifts received to provide an extension to the Bryn-y-groes conference centre.

##### **Auntie Bessie Camp Support fund**

This fund is used to subsidise camping trips for children in need.

##### **J E Davies flowers fund**

This fund consists of donations and gifts received in lieu of flowers on the death of J E Davies, a prior chairman of the Movement. The donations are to be used as specified by the family of J E Davies.

##### **Llwybrau fund**

This fund consists of donations and gifts received to assist the ministry of Llwybrau - a Welsh language youth magazine for communicating the Christian faith.

##### **Shows and Fairs Evangelism fund**

The Aberystwyth Trailer Committee transferred the funds to be used for work in shows and fairs.

##### **Wrexham Bookshop fund**

This fund is used to cover the cost of the rental expense for the Wrexham bookshop.

#### **TRANSFERS BETWEEN FUNDS:**

##### **Capital asset fund**

At the year end a transfer has been made to bring the closing fund balance in line with the balance sheet value.

##### **Stock fund**

At the year end a transfer has been made to bring the closing fund balance in line with the balance sheet value.

##### **BYG Development fund**

The transfer amounts to the net effect of internal transfer income being offset against internal transfer expenditure. As the internal expenditure is larger than the internal income, a transfer has been made from the general fund.

##### **Auntie Bessie camp support fund**

The transfer amounts to the net effect of internal transfer income being offset against internal transfer expenditure. As the internal expenditure is larger than the internal income, a transfer has been made from the general fund.

##### **JA Davies flowers fund**

The transfer amounts to the net effect of internal transfer income being offset against internal transfer expenditure. As the internal expenditure is larger than the internal income, a transfer has been made from the general fund.

##### **Llwybrau fund**

The transfer amounts to the net effect of internal transfer income being offset against internal transfer expenditure. As the internal expenditure is larger than the internal income, a transfer has been made from the general fund.

## EVANGELICAL MOVEMENT OF WALES

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

#### 18. EMPLOYEE BENEFIT OBLIGATIONS

The charity contributes to individual stakeholder pensions. The assets of the schemes are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable on behalf of the employees of the charity and amounted to £3,616 (2023: £2,772). As at 30 September 2024 there were contributions outstanding of £782 (2023: £646).

#### 19. RELATED PARTY DISCLOSURES

The following payments were made to trustees during the year, in addition to any reimbursement of expenses disclosed in note 8:

		2024 £	2023 £
P Swann	Speaker fees	180	105
M Thomas	Speaker fees	150	-
E Macdonald	Speaker fees	100	-
E James	Speaker fees	100	-

The following balances were due/from to trustees at the year end:

	2024 £	2023 £
Due to trustees	181	-
Due from trustees	-	-

Aggregate donations from trustees in the year amounted to £2,890 (2023: £2,140).

The Movement controls the Evangelical Movement of Wales Trust Limited due to its ability to approve the appointment of the Evangelical Movement of Wales Trust Limited's directors. Transactions between the two parties during the year were as follows:

Donations receivable from Evangelical Movement of Wales Trust Limited amounted to £4,081 (2023: £1,500). The amount outstanding at the year end was £nil (2023: £181).

The Movement shares trustees in common with the Emmanuel Evangelical Church, the Heath Evangelical Church, the Borras Park Evangelical Church, Eglwys Efengylaidd Gymraeg Caerdydd, Heath Evangelical Church Cardiff, The D & M Thanksgiving Trust, The Almond Tree Trust and Affinity. Transactions between the parties during the year were as follows:

Donations receivable from the Emmanuel Evangelical Church amounted to £1,149 (2023: £949). Donations receivable from the Heath Evangelical Church amounted to £1,625 (2023: £nil). Donations receivable from the Borras Park Evangelical Church amounted to £2,380 (2023: £2,026). Donations receivable from the Eglwys Efengylaidd Gymraeg Caerdydd amounted to £483 (2023: £355). Donations receivable from The D & M Thanksgiving Trust amounted to £3,931 (2023: £nil). Donations receivable from The Almond Tree Trust amounted to £4,324 (2023: £nil).

During the year, professional fees of £11,736 (2023: £16,860) were paid to Borras Park Evangelical Church as a contribution towards the salary of M Thomas prior to his resignation on 31 May 2024. The balance payable at year end was £nil (2023: £1,467).

During the year two payments were made to Affinity, a donation payable of £1,200 (2023: £1,200), and speaker expenses £70 (2023: £100).