

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2019
FOR
EBENEZER EVANGELICAL CHURCH
BANGOR**

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

EBENEZER EVANGELICAL CHURCH BANGOR

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FOR THE YEAR ENDED 31 DECEMBER 2019**

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EBENEZER EVANGELICAL CHURCH BANGOR

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

The trustees present their report with the financial statements of the charity for the year ended 31 December 2019. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Public benefit

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

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

Our volunteers

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

FINANCIAL REVIEW

Financial Review

The Statement of Financial Activities for the Unrestricted funds for the year ended 31 December 2019 shows there was a surplus of expenditure over income amounting to £315 (2018 = £19,325).

Reserves policy

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

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

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

Going concern

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

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

Risk management

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

EBENEZER EVANGELICAL CHURCH BANGOR

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1160857

Principal address

St. Paul's Terrace
Bangor
Gwynedd
LL57 1LB

Trustees

Mr W Thomas
Mr J Gough
Mr J P Earnest
Mr M P Walters
Dr A Reynold
Dr D Joyner - appointed 30.1.20

Independent examiner

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

Bankers

Nat West
PO Box 130
Gwynedd
LL59 5ZD

Approved by order of the board of trustees on 21/5/20. and signed on its behalf by:



Mr M P Walters - Trustee

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

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

I report to the charity trustees on my examination of the accounts of the Ebenezer Evangelical Church Bangor (the Trust) for the year ended 31 December 2019.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



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

Date: 1 June 2020

EBENEZER EVANGELICAL CHURCH BANGOR**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019**

	Notes	Unrestricted fund £	Restricted fund £	31.12.19 Total funds £	31.12.18 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	74,746	-	74,746	82,479
Investment income	3	107	-	107	106
Total		74,853	-	74,853	82,585
 EXPENDITURE ON					
Charitable activities	4				
Advancement of Christian Faith		74,538	-	74,538	63,260
NET INCOME		315	-	315	19,325
 RECONCILIATION OF FUNDS					
Total funds brought forward		64,865	-	64,865	45,540
 TOTAL FUNDS CARRIED FORWARD		65,180	-	65,180	64,865

The notes form part of these financial statements

EBENEZER EVANGELICAL CHURCH BANGOR**BALANCE SHEET
AT 31 DECEMBER 2019**

	Notes	Unrestricted fund £	Restricted fund £	31.12.19 Total funds £	31.12.18 Total funds £
CURRENT ASSETS					
Cash at bank		66,212	-	66,212	65,874
CREDITORS					
Amounts falling due within one year	11	(1,032)	-	(1,032)	(1,009)
NET CURRENT ASSETS		<u>65,180</u>	<u>-</u>	<u>65,180</u>	<u>64,865</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>65,180</u>	<u>-</u>	<u>65,180</u>	<u>64,865</u>
NET ASSETS		<u><u>65,180</u></u>	<u><u>-</u></u>	<u><u>65,180</u></u>	<u><u>64,865</u></u>
FUNDS	12				
Unrestricted funds				<u>65,180</u>	<u>64,865</u>
TOTAL FUNDS				<u><u>65,180</u></u>	<u><u>64,865</u></u>

The financial statements were approved by the Board of Trustees on 21st May 2020 and were signed on its behalf by:



Mr J Gough -Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Governance costs

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

Taxation

The charity is exempt from tax on its charitable activities.

Cash at bank and in hand

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

Fund accounting

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

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

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

2. DONATIONS AND LEGACIES

	31.12.19	31.12.18
	£	£
Collections	15,711	13,526
Donations	1,142	710
Gift aid donations	44,866	53,136
Income tax repaid	13,027	15,107
	<u>74,746</u>	<u>82,479</u>

EBENEZER EVANGELICAL CHURCH BANGOR

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2019**

3. INVESTMENT INCOME

	31.12.19	31.12.18
	£	£
Deposit account interest	107	106
	<u>107</u>	<u>106</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 5)	Support costs (See note 6)	Totals
	£	£	£
Advancement of Christian Faith	73,506	1,032	74,538
	<u>73,506</u>	<u>1,032</u>	<u>74,538</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.19	31.12.18
	£	£
Ministry	42,127	38,449
Mission	12,865	9,748
Church life	7,456	7,797
Church running costs	10,666	5,138
General expenses	392	1,120
	<u>73,506</u>	<u>62,252</u>

6. SUPPORT COSTS

	Governance costs
	£
Advancement of Christian Faith	1,032
	<u>1,032</u>

7. INDEPENDENT EXAMINERS' REMUNERATION

	31.12.19	31.12.18
	£	£
Independent Examiners' fee	1,032	1,008
	<u>1,032</u>	<u>1,008</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

Trustees' expenses

Trustees' expenses were £410 for the year ended 31 December 2019 (£189 in the year ended 31 December 2018).

EBENEZER EVANGELICAL CHURCH BANGOR

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2019**

9. STAFF COSTS

	31.12.19 £	31.12.18 £
Salaries and Pension	39,787	36,029
	<u>39,787</u>	<u>36,029</u>

The average number of employees during the year was:

1 1

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	82,479	-	82,479
Investment income	106	-	106
Total	<u>82,585</u>	<u>-</u>	<u>82,585</u>
 EXPENDITURE ON			
Charitable activities			
Advancement of Christian Faith	63,260	-	63,260
Total	<u>63,260</u>	<u>-</u>	<u>63,260</u>
 NET INCOME	<u>19,325</u>	<u>-</u>	<u>19,325</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	45,540	-	45,540
 TOTAL FUNDS CARRIED FORWARD	<u>64,865</u>	<u>-</u>	<u>64,865</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.19 £	31.12.18 £
Other creditors	1,032	1,009
	<u>1,032</u>	<u>1,009</u>

EBENEZER EVANGELICAL CHURCH BANGOR

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2019**

12. MOVEMENT IN FUNDS

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	64,865	315	65,180
TOTAL FUNDS	<u>64,865</u>	<u>315</u>	<u>65,180</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,853	(74,538)	315
TOTAL FUNDS	<u>74,853</u>	<u>(74,538)</u>	<u>315</u>

Comparatives for movement in funds

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted Funds			
General fund	45,540	19,325	64,865
TOTAL FUNDS	<u>45,540</u>	<u>19,325</u>	<u>64,865</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,585	(63,260)	19,325
TOTAL FUNDS	<u>82,585</u>	<u>(63,260)</u>	<u>19,325</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2019

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.18 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	45,540	19,640	65,180
TOTAL FUNDS	<u>45,540</u>	<u>19,640</u>	<u>65,180</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	157,438	(137,798)	19,640
TOTAL FUNDS	<u>157,438</u>	<u>(137,798)</u>	<u>19,640</u>

13. RELATED PARTY DISCLOSURES

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

Trustees Transactions

During the year:

- The trustee J P Earnest received a total of £180 for preaching. There were no outstanding amounts as at 31 December 2019 as all amounts have been settled.

- The trustee J Gough received a total of £480 for preaching. There were no outstanding amounts as at 31 December 2019 as all amounts have been settled.

There are no other transactions which require disclosure.