

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2017  
for  
Ebenezer Wesleyan Reform Church

Altus Business Consulting  
Chartered Accountants  
88-89 High Street  
Wordsley  
Stourbridge  
West Midlands  
DY8 5SB

Ebenezer Wesleyan Reform Church

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for the Year Ended 31 December 2017

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Report of the Trustees  
for the Year Ended 31 December 2017

The trustees present their report with the financial statements of the charity for the year ended 31 December 2017. 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**

1. To advance the Christian faith in accordance with the statement of beliefs in such ways and in such parts of the United Kingdom or the world as the trustees (acting according to the will of God as discerned by the church members) from time to time may think fit.
2. To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of advice and support in such parts of the United Kingdom or the world as the trustees (acting as aforesaid) from time to time may think fit.
3. To advance Christian education and pursue and promote general charitable purposes consistent with the Christian faith in such ways and in such parts of the United Kingdom or the world as the trustees (acting as aforesaid) from time to time may think fit.

### **Significant activities**

The church continues to provide regular Christian services twice each Sunday together with Sunday School.

In addition there are regular special services held for child dedication, family services, remembrance day, weddings and funerals.

The church is also open for private prayer.

In addition the charity holds various social events for members and the local community including film nights and meals.

The church hall facilities are also used by Air Cadets and the local theatre group.

The charity supports the work of a foodbank which is held on the church premises.

The church continues to support over local charities with donations of food, clothing and furniture.

### **Public benefit**

The church provides a place of Christian worship and fellowship. In addition the charity provides a place of social and fellowship for both church members and the wider community.

### **Grantmaking**

Grant making is not a significant part of the charity's activities

## **ACHIEVEMENT AND PERFORMANCE**

### **Fundraising activities**

The majority of the charity's income is received as voluntary donations from church members

## **FINANCIAL REVIEW**

### **Financial position**

The trustees believe that the church remains in a sound financial position

### **Principal funding sources**

The majority of the charity's income is received as voluntary donations from church members

### **Reserves policy**

The church does not have a written reserves policy but the trustees seek to review expenditure on a regular basis to ensure that expenditure does not exceed income.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

The charity is governed by the constitution which was adopted on 27th January 2011

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1141152

### **Principal address**

High Street  
Langley  
Oldbury  
West Midlands  
B69 4SL

### **Trustees**

R Billington  
L Gibbs  
C Willocks  
H Billington  
M Whitehouse

### **Independent Examiner**

ICAEW  
Altus Business Consulting  
Chartered Accountants  
88-89 High Street  
Wordsley  
Stourbridge  
West Midlands  
DY8 5SB

## **COMMENCEMENT OF ACTIVITIES**

The charity was registered on 1st April 2011.

Approved by order of the board of trustees on 26 September 2018 and signed on its behalf by:

R Billington - Trustee



Independent Examiner's Report to the Trustees of  
Ebenezer Wesleyan Reform Church

**Independent examiner's report to the trustees of Ebenezer Wesleyan Reform Church**

I report to the charity trustees on my examination of the accounts of Ebenezer Wesleyan Reform Church (the Trust) for the year ended 31 December 2017.

**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.



ICAEW  
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Chartered Accountants  
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DY8 5SB

30 June 2020



Ebenezer Wesleyan Reform Church

Statement of Financial Activities  
for the Year Ended 31 December 2017

	Notes	31.12.17 Unrestricted fund £	31.12.16 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		20,180	22,039
<b>Charitable activities</b>			
Home Missions Grant		6,250	2,500
Room Hire		853	25
Garden Grant		-	250
<b>Total</b>		<u>27,283</u>	<u>24,814</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Premises Costs		6,881	13,285
Administration Costs		1,215	3,314
Ministry Costs		19,505	15,451
<b>Total</b>		<u>27,601</u>	<u>32,050</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(318)</u>	<u>(7,236)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		8,935	11,248
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>8,617</u></u>	<u><u>4,012</u></u>

Surplus and Deficit Account 968

Posting discrepancies were found in the reserve accounts listed below. This is because the brought forward postings in the current year are not equal to the figures carried forward by IRIS at the end of last year. Please check your postings in the brought forward account for the surplus and deficit account 968.

	Unrestricted funds £	Total funds £
Brought forward - 968/1	8,935	8,935
Carried forward	<u>4,012</u>	<u>4,012</u>
Difference	<u><u>(4,923)</u></u>	<u><u>(4,923)</u></u>

Post to relevant accounts (see UCHA chart of accounts for further details)

The notes form part of these financial statements

Ebenezer Wesleyan Reform Church

Balance Sheet

31 December 2017

	Notes	31.12.17 Unrestricted fund £	31.12.16 Total funds £
<b>CURRENT ASSETS</b>			
Cash in hand		8,617	4,012
<b>NET CURRENT ASSETS</b>		<u>8,617</u>	<u>4,012</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		8,617	4,012
<b>NET ASSETS</b>		<u>8,617</u>	<u>4,012</u>
<b>FUNDS</b>	5		
Unrestricted funds		8,617	4,012
<b>TOTAL FUNDS</b>		<u>8,617</u>	<u>4,012</u>

The financial statements were approved by the Board of Trustees on 26 September 2018 and were signed on its behalf by:

R Billington - Trustee



The notes form part of these financial statements

## **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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **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.

### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## **2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2017 nor for the year ended 31 December 2016.

### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2017 nor for the year ended 31 December 2016.



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017

**3. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.12.17	31.12.16
Ministry	<u>1</u>	<u>1</u>

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

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	22,039
<b>Charitable activities</b>	
Home Missions Grant	2,500
Room Hire	25
Garden Grant	250
<b>Total</b>	<u>24,814</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Premises Costs	13,285
Administration Costs	3,314
Ministry Costs	15,451
<b>Total</b>	<u>32,050</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(7,236)</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	11,248
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>4,012</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017

**5. MOVEMENT IN FUNDS**

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
<b>Unrestricted funds</b>			
General fund	8,935	(318)	8,617
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>8,935</u>	<u>(318)</u>	<u>8,617</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	27,283	(27,601)	(318)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>27,283</u>	<u>(27,601)</u>	<u>(318)</u>

**Comparatives for movement in funds**

	At 1.1.16 £	Net movement in funds £	At 31.12.16 £
<b>Unrestricted funds</b>			
General fund	11,248	(7,236)	4,012
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>11,248</u>	<u>(7,236)</u>	<u>4,012</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	24,814	(32,050)	(7,236)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>24,814</u>	<u>(32,050)</u>	<u>(7,236)</u>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2017.

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2017

	31.12.17 £	31.12.16 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	17,000	18,593
Gift aid	2,530	2,596
Funeral Fees	400	750
Wedding Fees	250	100
	<hr/>	<hr/>
	20,180	22,039
<b>Charitable activities</b>		
Room Hire	853	25
Grants	6,250	2,750
	<hr/>	<hr/>
	7,103	2,775
<b>Total incoming resources</b>	<hr/>	<hr/>
	27,283	24,814
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	15,733	12,515
Social security	2,366	1,205
Pensions	227	-
Expenses	1,179	1,226
Grants to institutions	165	505
	<hr/>	<hr/>
	19,670	15,451
<b>Support costs</b>		
<b>Management</b>		
Sundries	697	1,467
WRU Assessment	1,151	1,065
	<hr/>	<hr/>
	1,848	2,532
<b>Other</b>		
Rates and water	105	106
Insurance	787	1,398
Light and heat	1,675	1,923
Telephone	523	705
Postage and stationery	64	77
Cleaning	1,512	1,400
Gardener	200	-
Window Cleaner	200	-
Other Repairs & Maintenance	1,017	8,458
	<hr/>	<hr/>
	6,083	14,067
<b>Total resources expended</b>	<hr/>	<hr/>
	27,601	32,050
<b>Net expenditure</b>	<hr/>	<hr/>
	(318)	(7,236)

This page does not form part of the statutory financial statements