

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2019
for
Ebenezer Wesleyan Reform Church

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

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for the Year Ended 31 December 2019

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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 2019).

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 several times per week.

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

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

Ebenezer Wesleyan Reform Church

Report of the Trustees
for the Year Ended 31 December 2019

Principal address

High Street
Langley
Oldbury
West Midlands
B69 4SL

Trustees

R Billington
L Gibbs
C Willocks
H Billington
M Whitehouse

Independent Examiner

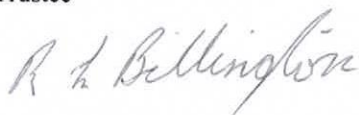
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West Midlands
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COMMENCEMENT OF ACTIVITIES

The charity was registered on 1st April 2011.

Approved by order of the board of trustees on 2 July 2020 and signed on its behalf by:

R Billington - Trustee

A handwritten signature in cursive script, appearing to read 'R. Billington', is written in dark ink.

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 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.



ICAEW
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2 July 2020

Ebenezer Wesleyan Reform Church

Statement of Financial Activities
for the Year Ended 31 December 2019

		31.12.19 Unrestricted fund £	31.12.18 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		19,574	21,167
Charitable activities			
Home Missions Grant		5,000	5,000
Room Hire		535	65
Investment income	2	25	23
Total		25,134	26,255
EXPENDITURE ON			
Charitable activities			
Premises Costs		6,699	6,944
Administration Costs		4,101	2,781
Ministry Costs		9,571	16,526
Total		20,371	26,251
NET INCOME		4,763	4
RECONCILIATION OF FUNDS			
Total funds brought forward		8,621	8,617
TOTAL FUNDS CARRIED FORWARD		13,384	8,621

The notes form part of these financial statements

Ebenezer Wesleyan Reform Church

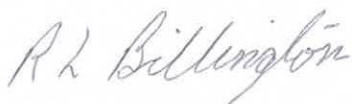
Balance Sheet

31 December 2019

	Notes	31.12.19 Unrestricted fund £	31.12.18 Total funds £
CURRENT ASSETS			
Prepayments and accrued income		200	700
Cash in hand		13,184	7,921
		<u>13,384</u>	<u>8,621</u>
NET CURRENT ASSETS		<u>13,384</u>	<u>8,621</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>13,384</u>	<u>8,621</u>
NET ASSETS		<u>13,384</u>	<u>8,621</u>
FUNDS	6		
Unrestricted funds		13,384	8,621
TOTAL FUNDS		<u>13,384</u>	<u>8,621</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 July 2020 and were signed on its behalf by:

R Billington - Trustee



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 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.

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. INVESTMENT INCOME

	31.12.19	31.12.18
	£	£
Deposit account interest	25	23
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2019

3. 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

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

4. STAFF COSTS

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

	31.12.19	31.12.18
Ministry	1	1
	<u>1</u>	<u>1</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	21,167
Charitable activities	
Home Missions Grant	5,000
Room Hire	65
Investment income	23
Total	<u>26,255</u>
EXPENDITURE ON	
Charitable activities	
Premises Costs	6,944
Administration Costs	2,781
Ministry Costs	16,526
Total	<u>26,251</u>
NET INCOME	<u>4</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	8,617
TOTAL FUNDS CARRIED FORWARD	<u><u>8,621</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2019

6. MOVEMENT IN FUNDS

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	8,621	4,763	13,384
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>8,621</u>	<u>4,763</u>	<u>13,384</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,134	(20,371)	4,763
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>25,134</u>	<u>(20,371)</u>	<u>4,763</u>

Comparatives for movement in funds

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	8,617	4	8,621
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>8,617</u>	<u>4</u>	<u>8,621</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,255	(26,251)	4
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>26,255</u>	<u>(26,251)</u>	<u>4</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2019

6. 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	8,617	4,767	13,384
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>8,617</u>	<u>4,767</u>	<u>13,384</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	51,389	(46,622)	4,767
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>51,389</u>	<u>(46,622)</u>	<u>4,767</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2019.

Ebenezer Wesleyan Reform Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2019

	31.12.19 £	31.12.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,821	16,857
Gift aid	3,003	2,735
Funeral Fees	750	1,575
	<hr/>	<hr/>
	19,574	21,167
Investment income		
Deposit account interest	25	23
Charitable activities		
Room Hire	535	65
Grants	5,000	5,000
	<hr/>	<hr/>
	5,535	5,065
Total incoming resources	<hr/>	<hr/>
	25,134	26,255
EXPENDITURE		
Charitable activities		
Wages	8,390	12,903
Social security	-	1,167
Pensions	197	277
Expenses	984	900
Grants to institutions	-	1,279
	<hr/>	<hr/>
	9,571	16,526
Support costs		
Management		
Sundries	1,005	544
WRU Assessment	1,210	1,221
Legal Fees	918	-
	<hr/>	<hr/>
	3,133	1,765
Other		
Rates and water	113	108
Insurance	1,638	1,576
Light and heat	2,063	1,898
Telephone	890	938
Postage and stationery	78	78
Cleaning	1,428	1,456
Window Cleaner	80	-
Other Repairs & Maintenance	1,377	1,906
	<hr/>	<hr/>
	7,667	7,960

This page does not form part of the statutory financial statements

Ebenezer Wesleyan Reform Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2019

	31.12.19 £	31.12.18 £
Total resources expended	20,371	26,251
Net income	4,763	4