

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2018
FOR
EBENEZER EVANGELICAL CHURCH
BANGOR**

EBENEZER EVANGELICAL CHURCH BANGOR

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FOR THE YEAR ENDED 31 DECEMBER 2018**

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EBENEZER EVANGELICAL CHURCH BANGOR

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018

The trustees present their report with the financial statements of the charity for the year ended 31 December 2018. 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.

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

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.

FINANCIAL REVIEW

Financial Review

Income for the year was £82,585 compared to £68,002 in 2017.

Expenditure for the year was £63,260 compared to £65,345 in 2017.

This year there is a net surplus of £19,325 compared to a surplus in 2017 of £2,657. This is mainly due to higher income during the year.

Reserves policy

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

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.

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 G Thomas	- resigned 30.6.18
Mr J P Earnest	
Mr M P Walters	
Dr A Reynold	- appointed 1.1.18

EBENEZER EVANGELICAL CHURCH BANGOR

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

Mr K Barker
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 18/4/19 and signed on its behalf by:

Michael P. Walters

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 2018.

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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



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

Date:

30 April 2019

EBENEZER EVANGELICAL CHURCH BANGOR**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Notes	Unrestricted fund £	Restricted fund £	31.12.18 Total funds £	31.12.17 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	82,479	-	82,479	67,896
Investment income	3	106	-	106	106
Total		82,585	-	82,585	68,002
EXPENDITURE ON					
Charitable activities	4				
Advancement of Christian Faith		63,260	-	63,260	65,345
NET INCOME		19,325	-	19,325	2,657
RECONCILIATION OF FUNDS					
Total funds brought forward		45,540	-	45,540	42,883
TOTAL FUNDS CARRIED FORWARD		64,865	-	64,865	45,540

The notes form part of these financial statements

EBENEZER EVANGELICAL CHURCH BANGOR

**BALANCE SHEET
AT 31 DECEMBER 2018**

	Notes	Unrestricted fund £	Restricted fund £	31.12.18 Total funds £	31.12.17 Total funds £
CURRENT ASSETS					
Cash at bank		65,874	-	65,874	46,500
CREDITORS					
Amounts falling due within one year	8	(1,009)	-	(1,009)	(960)
NET CURRENT ASSETS		<u>64,865</u>	<u>-</u>	<u>64,865</u>	<u>45,540</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>64,865</u>	<u>-</u>	<u>64,865</u>	<u>45,540</u>
NET ASSETS		<u>64,865</u>	<u>-</u>	<u>64,865</u>	<u>45,540</u>
FUNDS					
Unrestricted funds	9			64,865	45,540
Restricted funds				-	-
TOTAL FUNDS				<u>64,865</u>	<u>45,540</u>

The financial statements were approved by the Board of Trustees on 13/4/19 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 2018**

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.

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.

2. DONATIONS AND LEGACIES

	31.12.18	31.12.17
	£	£
Collections	13,526	13,754
Donations	710	560
Gift aid donations	53,136	42,496
Income tax repaid	15,107	11,086
	<u>82,479</u>	<u>67,896</u>

3. INVESTMENT INCOME

	31.12.18	31.12.17
	£	£
Deposit account interest	106	106
	<u>106</u>	<u>106</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018

4. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 5)	Support costs	Totals
	£	£	£
Advancement of Christian Faith	<u>62,252</u>	<u>1,008</u>	<u>63,260</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.18	31.12.17
	£	£
Ministry	38,449	37,926
Mission	9,748	11,192
Church life	7,797	8,061
Church running costs	5,138	5,721
General expenses	<u>1,120</u>	<u>1,485</u>
	<u>62,252</u>	<u>64,385</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	67,836	60	67,896
Investment income	<u>106</u>	<u>-</u>	<u>106</u>
Total	67,942	60	68,002
EXPENDITURE ON			
Charitable activities			
Advancement of Christian Faith	65,285	60	65,345
Total	65,285	60	65,345
NET INCOME	<u>2,657</u>	<u>-</u>	<u>2,657</u>

EBENEZER EVANGELICAL CHURCH BANGOR

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	42,883	-	42,883
TOTAL FUNDS CARRIED FORWARD	45,540	-	45,540

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18 £	31.12.17 £
Trade creditors	1	-
Other creditors	1,008	960
	1,009	960

9. 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	45,540	19,325	64,865

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	82,585	(63,260)	19,325

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
Unrestricted Funds			
General fund	42,883	2,657	45,540
TOTAL FUNDS	<u>42,883</u>	<u>2,657</u>	<u>45,540</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,942	(65,285)	2,657
Restricted funds			
Missions	60	(60)	-
TOTAL FUNDS	<u>68,002</u>	<u>(65,345)</u>	<u>2,657</u>

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

	At 1.1.17 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	42,883	21,982	64,865
TOTAL FUNDS	<u>42,883</u>	<u>21,982</u>	<u>64,865</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	150,527	(128,545)	21,982
Restricted funds			
Missions	60	(60)	-
TOTAL FUNDS	<u>150,587</u>	<u>(128,605)</u>	<u>21,982</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2018.

EBENEZER EVANGELICAL CHURCH BANGOR**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018**

	31.12.18 £	31.12.17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Collections	13,526	13,754
Donations	710	560
Gift aid donations	53,136	42,496
Income tax repaid	15,107	11,086
	<u>82,479</u>	<u>67,896</u>
Investment income		
Deposit account interest	106	106
Total incoming resources	<u>82,585</u>	<u>68,002</u>
EXPENDITURE		
Charitable activities		
Ministry	38,449	37,926
Mission	9,748	11,192
Church life	7,797	8,061
Church running costs	5,138	5,721
General expenses	1,120	1,485
	<u>62,252</u>	<u>64,385</u>
Support costs		
Governance costs		
Accountancy and legal fees	1,008	960
Total resources expended	<u>63,260</u>	<u>65,345</u>
Net income	<u>19,325</u>	<u>2,657</u>

This page does not form part of the statutory financial statements

