CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st January 2025 **Period start date**
To 31st December 2025 **Period end date**

Charity name: LIBANUS EVANGELICAL CHURCH

Charity registration number: 1147260

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	**To advance the Christian faith for the benefit of the public, in accordance with the statements of belief**
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	**The Church employs 2 Pastors to preach and lead the church. They also provide regular pastoral support through visitation in homes and hospitals.** **Two worship service held each Sunday** **Weekly Tots group (pre-school children and parents/carers)** **For all: weekly Bible study/ prayer meeting** **Our bi-weekly lunch club 'Talk and Tea' which is open to all** **Other small churches in the locality are supported with men from the congregation going out regularly to take services** **Two Sunday services uploaded to website** **Weekly prayer meeting in person and also accessible on Zoom** **Support of missionaries working in various parts of the world**
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	**The trustees have had regard to the guidance issued by the Charity Commission on public benefit when planning and implementing the activities of the church**

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	**The church has 62 members** **Average attendance at a Sunday morning service is 50-65: Sunday evening is 25-35** **Libanus Tots playgroup attracts a large number from the local community for its weekly meeting; about 10 – 25 children with their parent or carer at each session** **Once a month we attend a local nursing home to hold a service for the residents.** **Talk & Tea has approx. 25 - 30 attending** **Each Sunday, we provide 2 services with a children's talk in the morning one. Every Wednesday, we have facilitated Bible teaching and a time of prayer for those who are able to join us.** **We have also held a number of special services, including Palm Sunday, Good Friday and Easter Sunday. We had a harvest service where we thanked God for His goodness and blessing.** **We also had a Saint David's Day evening.** **Easter Egg Hunt event was held on Easter Saturday to which a good number of families attended.** **A church BBQ was held in July to which approx. 35 people attended.**

		Harvest/church lunch was held in October which saw a number of church regulars and visitors attending. **The school's work continues, taking assemblies regularly in a local school. Special assemblies were held at Easter & Christmas. Approx 200 children's books were given out at each event. At Easter, the school also came to Libanus.** **Approximately 50 boxes were put together and collected for Operation Christmas Child. We thank members and friends for their continued generosity and for sharing the love of Jesus with so many children across the world.** **A Christmas Craft Evening was held, to which 35 people attended, making various items including Christmas cards & baubles.** **A Christmas Family Day had over 50 people attending.** **We delivered approx. 1000 Christmas cards, welcome leaflets and Christmas tracts** **Our weekly leaflet 'Focus' continues to be published to keep church visitors informed of what is happening at Libanus. This also includes a prayer diary to help us as a whole church pray together and seek God's leading.** **Libanus support missionaries in various parts of the world both financially and in prayer.** **We continue to publicise on our website and also on Facebook, Twitter and Instagram.**

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	

Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	**Financial statements attached**
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	**To protect future ministries**
Amount of reserves held	Para 1.22	**£197763.00**
Reasons for holding zero reserves	Para 1.22	**N/A**
Details of fund materially in deficit	Para 1.24	**N/A**
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	**N/A**

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	**Donations from members and adherents, along with Gift Aid reclaims**
Investment policy and objectives including any social investment policy adopted	Para 1.46	**N/A**
A description of the principal risks facing the charity	Para 1.46	**N/A**
Other		**N/A**

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	CONSTITUTION
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	ASSOCIATION
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	ELECTED BY CHURCH MEMBERS

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	LIBANUS EVANGELICAL CHURCH
Other name the charity uses	
Registered charity number	147260
Charity's principal address	MARKET STREET MORRISTON SWANSEA SA6 8DA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	David Hadley	Treasurer		LIBANUS EVANGELICAL CHURCH
2	Matthew Humphreys			
3	Philip Jones	Secretary		
4	Tim Howell			
5				
6				
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19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	**N/A**
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	**N/A**
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	**N/A**

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	P. M. Jones	
Full name(s)	Philip Mark Jones	
Position (eg Secretary, Chair, etc)	Secretary	

Date	18/10/26

Unaudited Financial Statements for the
Year ended 31 December 2025

for

Libanus Evangelical Church

Libanus Evangelical Church
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for the Year Ended 31 December 2025

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Libanus Evangelical Church.
Income & Expenditure
For The Year Ended 31 December 2025

	Budget 2026		Actual 2025		Actual 2024	
	£		£		£	
INCOME:						
General Offerings	84,000.00		87,103.78		86,091.23	
Exceptional Gifts	5,000.00		5,500.00		3,105.00	
Tax Rebate	16,500.00		17,941.00		17,440.50	
Designated Income	5,000.00		3,300.00		4,351.71	
EFCC Grant	1,000.00		2,000.00		3,000.00	
Rental Income	500.00		0.00		0.00	
Rent - Flat	5,400.00		5,400.00		5,100.00	
Other Income	5,000.00		7,423.70		3,176.75	
TOTAL INCOME:	122,400.00		128,668.48		122,265.19	
EXPENDITURE:						
Salaries and Visiting Preachers	59,500.00		61,609.51		58,246.10	
Church Activities / Evangelism	3,300.00		2,767.48		1,825.16	
Missionary Support & Gifts	25,700.00	21.0%	22,704.00	17.6%	31,349.00	25.6%
Designated Gifts	5,000.00	4.1%	3,300.00	2.6%	4,351.71	3.6%
Utilities	18,500.00		16,919.72		24,610.10	
General Repairs & Renovations	5,000.00		1,717.40		4,456.35	
Larger Repairs	12,600.00		0.00		0.00	
Stationery	200.00		85.12		77.13	
Bank Charges	300.00		231.73		276.34	
Cleaning Materials	200.00		178.11		52.50	
Miscellaneous	1,000.00		805.00		583.75	
Loss on Disposal of Assets	0.00		0.00		1.00	
Depreciation & Amortisation	7,500.00		7,295.64		7,126.31	
TOTAL EXPENDITURE:	138,800.00		117,613.71		132,955.45	
SURPLUS/(DEFICIT) FOR YEAR	(16,400.00)		11,054.77		(10,690.26)	

Libanus Evangelical Church
Balance Sheet
As at 31st December 2025

	Notes	2025		2024	
		£	£	£	£
Fixed Assets(NBV):					
Land and Buildings	5	197,032.98		203,594.29	
Fixtures Fittings & Equipment		3,686.56		1,161.11	
			200,719.54		**204,755.40**
Current Assets					
HSBC Current Account		(794.36)		1,358.33	
HSBC Deposit Account		197,762.83		157,391.63	
Debtors & Prepayments	6	5,208.32		6,693.12	
Tax Rebate Recoverable		47,488.25		67,425.25	
			249,665.04		**232,868.33**
Current Liabilities:					
PAYE/NIC Creditor	7	(851.16)		0.00	
Accruals		(6,987.60)		(6,132.68)	
			(7,838.76)		**(6,132.68)**
			442,545.82		**431,491.05**
Represented By:					
General Fund			438,498.32		427,443.55
Designated Fund			4,047.50		4,047.50
Total Funds:			**442,545.82**		**431,491.05**

Libanus Evangelical Church.
Notes To Financial Statements
For The Year Ended 31st December 2025

Note 1: Basis of Preparation

1.1 Basis of Accounting: These accounts have been prepared under the historical cost convention, in accordance with the Charities SORP (FRS 102), second edition issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

1.2 Change in Basis of Accounting: There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to Previous Accounts: No changes have been made to previous years.

Note 2: Accounting Policies

INCOMING RESOURCES:

Recognition of Incoming Resources:
These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources.

Tax Reclaims on Donations & Gifts:
Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Investment Income:
This is included in the accounts when received

EXPENDITURE & LIABILITIES:

Liability Recognition:
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

ASSETS:

Tangible Fixed Assets:
These are capitalised if they can be used for more than one year, and the cost is material. They are valued at cost, or if gifted, at the value to the charity on receipt.

Note 3: Details of certain items of expenditure.

3.1 Trustee Benefits:

	Y/E: 31/12/25	Y/E: 31/12/24
No. of trustees paid expenses	0	0
Nature of benefits:	Derived by trustees (in line with all attendees) for their children to attend camps.	
	£	£
Total amount paid:	0	0

3.2 Fees for the examination of Financial Statements:

805	765

Note 4: Paid Employees

4.1 Staff Costs:	Y/E: 31/12/25 £	Y/E: 31/12/24 £
Gross wages, salaries and benefits in kind	56,899	54,456
Visiting Preachers	3,740	2,960
Employers NIC	0	0
Pension Costs	971	830
Total staff costs	61,610	58,246

4.2 Average No. of Full-time equivalent employees in the year.

Charitable Activities	2	2
Governance	0	0
Other	1	1
	3	3

Note 5: Tangible Fixed Assets

		Freehold Land & Buildings £	Fixtures, Fittings & Equipment £	Total £
Cost:	Brought forward 31.12.2024	328,065	57,665	385,730
	Additions	0	3,260	3,260
	Revaluations	0	0	0
	Disposals	0	0	0
	Carried forward 31.12.2025	328,065	60,925	388,990
Acc.Dep	Brought forward 31.12.2024	124,471	56,504	180,975
	Depreciation for year	6,561	734	7,295
	Revaluations	0	0	0
	Disposals	0	0	0
	Carried forward 31.12.2025	131,032	57,238	188,270
Net Book Value:	31.12.2024	203,594	1,161	204,755
	31.12.2025	197,033	3,687	200,720

Note 6: Debtors and Prepayments

	Y/E: 31/12/25 £	Y/E: 31/12/24 £
Debtors	746	2,310
Prepayments	4,462	4,383
	5,208	6,693

Note 7: Creditors and Accruals

	£	£
Creditors	(5,903)	(4,047)
Accruals	(1,085)	(2,086)
	(6,988)	(6,133)

Note 8: Transactions with Related Parties

None.

Financial Statements
for the Year ended 31 December 2025

Independent Examiner's Report to the Trustees of Libanus Evangelical Church

I report on the accounts of the **Libanus Evangelical Church** for the year ended 31 December 2025, which are set out on pages 1 to 4.

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2025.

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 Richard A Evans
PML Accountants
Unit 8
Water Street Business Centre
Water Street
Port talbot
SA12 6LF

Date: 12/6/2026