



Registered Charity No. 1100672

27 Stockwell
Bulwell
Cell: 07920801027

Nottingham
NG6 8SU

CALVARY FAMILY CHURCH UK TRUSTEES ANNUAL REPORT FOR 2022/23

Calvary Family Church (CFC) UK like many other Churches is steadily growing even after Covid-19 pandemic which affected membership numbers, finances or fund raising programs as well as Evangelistic programs around the communities surrounding the Church. However over the past year progress has been made in having good numbers of new members joining the Church and fundraising programs of the Church have also resumed although these are financially hard times worldwide.

Planned programs like Community Impact projects , Annual Church Conference and Leadership Summits and even Evangelism were successfully done during the period. However, the fundraising on the Church building project with a view to purchase the property delved into another dimension when the Trustees of the Church proposed an aggressive approach of recruiting 100 members of the Church to lead in the fundraising campaign by committing a specific figure to raise by themselves within a year in order to finalise raising the amount required for the mortgage amount.

Although not all the 100 people came up as many choose to donate a one off amount while the number of those who committed to this new strategy was just under half the required number. So the program is moving but it can only be properly evaluated at the end of this year.

Once the required mortgage amount is raised, it will mean the monthly rental fees will be dealt away with and the monthly mortgage fee will be almost half of what the Church is paying as a rental fee now. We hope and pray that this will surely come to pass, possibly early next year.

Once that is done, our accounts presented on behalf of Nottingham and Manchester Churches will be breaking even or registering good positive balances. At the moment there are slight differences on income and expenditure levels.

..........
Apostle Dr MP Mbewe

.....25th October 2023.....
Date

CALVARY FAMILY CHURCH UK (NOTTINGHAM)

REGISTERED CHARITY, NUMBER 1100672

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

M ASLAM ACCOUNTANTS

M. ASLAM
ACCOUNTANTS

259 MANSFIELD ROAD NOTTINGHAM NG1 3FT TEL: 0115 941 8038 FAX 0115 9418043

CALVARY FAMILY CHURCH UK

REGISTERED CHARITY, NUMBER 1100672

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

PAGE	CONTENTS
2	Trustees' annual report
3	Independent examiner's report
4	Income and expenditure (receipts & payments) account
5	Balance sheet statement of assets & liabilities
6	Notes to the accounts

CALVARY FAMILY CHURCH UK (NOTTINGHAM)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Church name Calvary Family Church UK

Registered charity number: 1100672

Governing document

The charity is operated under the rules of its constitution dated 9 October 2003.

Trustees

Dr M P Mbewe, President
Mr L Chilinkhwambe, Secretary
Mr B Chimpango
Rev P Thipa

Principal address

27 Stock Well, Bulwell, Nottingham, NG6 8SU

Bankers

Lloyds TSB, Old Market Square Branch, Nottingham, NG1 6FD

Independent examiner

M Aslam Accountants, 259 Mansfield Road, Nottingham, NG1 3FT

Aims and organisation


The objects of the charity are:

1. The advancement of the Christian religion by worshipping, praising and glorifying of God in all areas of life.
2. The relief of poverty, sickness and distress by such charitable means as the trustees may from time to time determine.

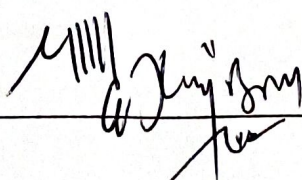
Overall management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the constitution. Day to day project activity is carried out by members.

During the year Mr D barber ceased being a trustee.

We declare, in our capacity of charity trustees, that the trustees have approved the report above and that they have authorised us to sign it on their behalf.

Signed 
Apostle M P Mbewe
President

Date 25/10/2023

Signed 
Mr J W Kanyema
Treasurer

Date 25/10/2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CALVARY FAMILY CHURCH UK

FOR THE YEAR ENDED 31 DECEMBER 2022

We report on the accounts of the charity, which are set out on pages four to six.

REGISTERED CHARITY, NUMBER 1100672

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 145(5)(b) of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

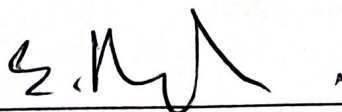
In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met; or

2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date

25/10/2023

M Aslam Accountants

Certified Public Accountants

CALVARY FAMILY CHURCH UK (NOTTINGHAM)

**STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING INCOME & EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

	<u>Notes</u>	<u>Unrestricted Funds</u>			<u>2022</u>	<u>2021</u>
		<u>General Purpose</u>	<u>Designated Funds</u>	<u>Restricted Funds</u>		
		£	£	£	£	£
Incoming Resources:	1					
Fund Raising		8,704			8,704	8,133
Tithes		39,183			39,183	31,512
Offerings		8,690			8,690	4,403
Gift Aid		12,374			12,374	-
Other Income / Leaders contribution		130			130	230
Contributions from other Branches		600			600	-
Net Receipts from various Organisations:	1A					
Net Income from Youth Ministry		35			35	44
Net Income from Womens Ministry		(1,545)			(1,545)	1,300
Net Income from Mens Ministry		-			-	-
Net Income from Conventions		-			-	-
Building Project			218		218	5,020
Total Incoming Resources		68,171	218		68,389	50,642
Resources Expended						
Pastors Allowance & National Insurance	2	14,860			14,860	16,038
Rent including hiring of premises	3	37,650			37,650	25,100
Administration		2,132			2,132	158
Lighting & Heating		404			404	377
Hospitality		230			230	333
Cleaning/Sundries and Gift Donations		-			-	-
Church Utilities		2,255			2,255	2,013
Telephone & communications		1,689			1,689	1,522
Nottingham City Council Rates		1,258			1,258	1,477
Transport, Fuel & Motoring		529			529	80
Printing, Postage & Stationery		34			34	-
Repairs & Renewals		-			-	-
Bank charges / Interest		280			280	122
Professional Charges & Legal Services		600			600	576
Conventions & Conferences		3,268			3,268	-
Insurance		388			388	284
Depreciation		430			430	487
Repayment / Refund		3,655			3,655	545
Total Resource Expended		(69,662)			(69,662)	(49,112)
Net Incoming / (Outgoing) Resources		(1,491)	218	-	1,273	(1,530)
Movement in Funds						
Funds Balance B/Fwd		(13,931)	27,185		13,254	11,724
Funds Balance C/Fwd		(15,422)	27,403		11,981	13,254

CALVARY FAMILY CHURCH UK (NOTTINGHAM)

BALANCE SHEET AS AT 31 DECEMBER 2022

	<u>Notes</u>	<u>2022</u> £	<u>2021</u> £
Fixed Assets			
Tangible Assets	4	2,435	2,765
Current Assets			
Other Assets		-	6,933
Bank Current Account		1,201	2,637
Bank Savings Acc / Building Project Acc		8,945	1,495
Cash in Hand		-	-
		<u>10,146</u>	<u>11,065</u>
<u>Less: Current Liabilities</u>			
Bank Overdraft		-	-
Creditors	5	(600)	(576)
		<u>9,546</u>	<u>10,489</u>
Net Current Assets/ (Liabilities)			
		<u>11,981</u>	<u>13,254</u>
Net Assets		<u>11,981</u>	<u>13,254</u>
Represented by Funds of Calvary Family Church			
Unrestricted Funds		<u>11,981</u>	<u>13,254</u>

CALVARY FAMILY CHURCH UK (NOTTINGHAM)

NOTES TO THE ACCOUNTS **FOR THE YEAR ENDED 31 DECEMBER 2022**

Accounting Policies

Basis of preparation

These financial statements have been prepared under the historic cost convention (except for investments shown at market value) in accordance with the Financial reporting Standard for Smaller Entities (effective April 2008), The Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 (the Charities SORP 2005) and with the Charities Act 2011.

Basis of recognition and allocation of expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Fixed assets, depreciation and donated fixed assets

Assets which cost £100 or over are capitalised. Donated fixed assets are capitalised at their estimated value. Depreciation is provided at the following annual rates to write off each asset over its estimated useful life :

Freehold Buildings - 1% on cost
Fixtures, Fittings & Equipment - 15% on cost
Motor Vehicles - 20% on cost

Taxation

The Church is recognised as a charity by HM Revenue & Customs and therefore benefits from certain exemptions from taxation on income and gains, to the extent they are applied for charitable purposes. No tax charges have arisen in the year.

1. Incoming resources

Restricted funds (income and endowment) are funds subject to specific restrictions imposed by donors or by the purpose of the appeal. The purpose and use of designated, restricted income and endowment funds is set out in the notes to the financial statements.

Unrestricted funds consists of the general funds and designated funds. Designated funds are funds established by the committee from time to time for specific projects or purposes, are not in any way restricted and any surplus or deficit will be transferred to / from the general fund when the designated fund is closed.

1A. Net Receipt from Various Organisations

Consist of net cashflow, as per the receipt and payment account attached.

CALVARY FAMILY CHURCH UK (NOTTINGHAM)

NOTES TO THE ACCOUNTS (1A)

FOR THE YEAR ENDED 31 DECEMBER 2022

	<u>Youth Ministry</u> <u>Ministry</u>	<u>Womens</u> <u>Ministry</u>	<u>Building</u> <u>Projects</u>
Income:			
General Contributions	140	1,189	220
Fund Raising	-	2,512	-
Donations	500	-	40
Gifts Offering	-	-	450
Sales / Rental	-	-	150
Other Offerings	<u>-</u>	<u>-</u>	<u>-</u>
Total Income	640	3,701	860
Less Payments:			
General expenses	39	1,030	-
Donations	500	3,000	-
Hospitality / Welfare	66	1,092	-
Transport & Maintenance	-	-	342
Church Maintenance	-	-	-
Food and Catering	-	124	300
Sundries	<u>-</u>	<u>-</u>	<u>-</u>
Total Payment	<u>(605)</u>	<u>(5,246)</u>	<u>(642)</u>
Net Income / (Loss)	<u>35</u>	<u>(1,545)</u>	<u>218</u>

CALVARY FAMILY CHURCH UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

	<u>2022</u>	<u>2021</u>
2. Pastors remuneration	£	£
Arreas of Allowance	-	-
Rev P Thipa - gross pay	13,298	14,400
Inland Revenue - tax & national insurance	1,129	772
Pension	433	866
	<u>14,860</u>	<u>16,038</u>
3. Analysis of rent and hiring of premises	£	£
Broadgate Properties - Church Offices	7,150	6,600
PC Properties - Renting Of Hall For Church Services	30,500	18,500
	<u>37,650</u>	<u>25,100</u>
4. Tangible assets		
Equipments (includes <u>band instruments</u>)	£	£
Net Book Value B/F 31/12/2021	2,765	2,362
Additions	100	890
	<u>2,865</u>	<u>3,252</u>
<u>Depreciation:</u>		
Charge for the year (15% reducing balance)	(430)	(487)
Net Book Value 31/12/2022	<u>2,435</u>	<u>2,765</u>
5. Creditors : amounts falling due within one year	£	£
Accountancy	600	576
Taxes / NIC	-	-
Other Accruals Including Taxes	-	-
Other Creditors	-	-
	<u>600</u>	<u>576</u>

CALVARY FAMILY CHURCH UK (MANCHESTER)

REGISTERED CHARITY, NUMBER 1100672

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

M ASLAM ACCOUNTANTS

M. ASLAM
ACCOUNTANTS

259 MANSFIELD ROAD NOTTINGHAM NG1 3FT TEL: 0115 941 8038 FAX 0115 9418043

CALVARY FAMILY CHURCH UK - (MANCHESTER)

REGISTERED CHARITY, NUMBER 1100672

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

PAGE	CONTENTS
2	Trustees' annual report
3	Independent examiner's report
4	Income and expenditure (receipts & payments) account
5	Balance Sheet

CALVARY FAMILY CHURCH UK (MANCHESTER)

TRUSTEES' ANNUAL REPORT **FOR THE YEAR ENDED 31 DECEMBER 2022**

Church name Calvary Family Church UK

Registered charity number: 1100672

Governing document

The charity is operated under the rules of its constitution dated 9 October 2003.

Trustees

Dr M P Mbewe, President
Mr L Chilinkhwambe, Secretary
Mr B Chimpango
Rev P Thipa

Principal address

27 Stock Well, Bulwell, Nottingham, NG6 8SU

Bankers

Lloyds Bank, 42-46 Market Street, Manchester, M1 1PW

Independent examiner

M Aslam Accountants, 259 Mansfield Road, Nottingham, NG1 3FT

Aims and organisation

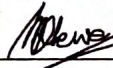
The objects of the charity are:

1. The advancement of the Christian religion by worshipping, praising and glorifying of God in all areas of life.
2. The relief of poverty, sickness and distress by such charitable means as the trustees may from time to time determine.

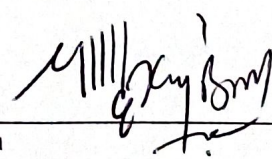
Overall management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the constitution. Day to day project activity is carried out by members.

We declare, in our capacity of charity trustees, that the trustees have approved the report above and that they have authorised us to sign it on their behalf.

During the year Mr D Barber & Dr J Munthali ceased being trustees.

Signed 
Apostle M P Mbewe
President

Date 25/10/2023

Signed 
Mr J W Kanyema
Treasurer

Date 25/10/2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CALVARY FAMILY CHURCH UK (MANCHESTER)**

FOR THE YEAR ENDED 31 DECEMBER 2022

We report on the accounts of the charity, which are set out on pages four to six.

REGISTERED CHARITY, NUMBER 1100672

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 145(5)(b) of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

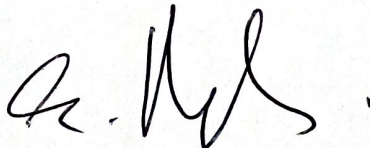
In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met; or

2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



M Aslam Accountants

Date

25/10/2023

CALVARY FAMILY CHURCH UK (MANCHESTER)

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

<u>Notes</u>	<u>Unrestricted Funds</u>			<u>2022</u>	<u>2021</u>
	<u>General Purpose</u>	<u>Designated Funds</u>	<u>Restricted Funds</u>		
	£	£	£	£	£
Incoming Resources:					
Tithes	8,986			8,986	9,092
Other income / Pledges	75			75	-
Offerings	3,892			3,892	1,984
Gift Aid	477				365
Net Receipts From:					
Development Funds	-		920	-	10
Womens	(40)			(40)	388
Mens	149			149	219
Youth	300			300	37
Welfare	(260)			(260)	(336)
Total Incoming Resources	13,579		920	14,499	11,759
Resources Expended					
Pastors Allowance	200			200	200
Rent including hiring of premises	4,156			4,156	1,720
Administration	432			432	-
Youth conference	850			850	-
Hospitality/ Welfare	883			883	329
Cleaning & Sundries	-			-	310
Church Events / Convention	2,181			2,181	764
Telephone & communications	419			419	272
Transport, Fuel & Motoring	1,878			1,878	652
Printing, Postage & Stationery	27			27	11
Repairs & Renewals	-			-	28
Bank charges	-			-	54
Professional charges & legal services	432			432	432
Donations / Nottingham SOS	2,470			2,470	1,027
Insurance	752			752	751
Depreciation	1,075			1,075	1,760
Total Resource Expended	(15,755)		-	(15,755)	(8,310)
Net Incoming (Outgoing) Resources before transfer	(2,176)		920	(1,256)	3,449
Gross Transfer between funds					
Net Movement in Funds	(2,176)		920	(1,256)	3,449
Funds Balance B/Fwd	13,795	-	38,601	13,795	10,346
Funds Balance C/Fwd	11,619	-	39,521	51,140	13,795

CALVARY FAMILY CHURCH UK (MANCHESTER)

BALANCE SHEET AS AT 31 DECEMBER 2022

	<u>Notes</u>	£	2022 £
Fixed Assets			
Tangible Assets	4		3,504
Current Assets			
<u>Bank Account</u>		2,324	
Bank Current Account		6,201	
Bank Savings Account		39,531	
Cash in Hand		-	
		<u>48,056</u>	
<u>Less: Current Liabilities</u>			
Bank Overdraft		-	
Creditors	5	<u>(420)</u>	
Net Current Assets/ (Liabilities)			<u>47,636</u>
Net Assets			<u><u>51,140</u></u>
 Represented by Funds of Calvary Family Church			
Unrestricted Funds - General			11,619
Restricted Funds			<u>39,521</u>
Total Funds			<u><u>51,140</u></u>

CALVARY FAMILY CHURCH UK (MANCHESTER)

NOTES TO THE ACCOUNTS **FOR THE YEAR ENDED 31 DECEMBER 2022**

Accounting Policies

Basis of preparation

These financial statements have been prepared under the historic cost convention (except for investments shown at market value) in accordance with the Financial reporting Standard for Smaller Entities (effective April 2008), The Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 (the Charities SORP 2005) and with the Charities Act 2011.

Basis of recognition and allocation of expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Fixed assets, depreciation and donated fixed assets

Assets which cost £100 or over are capitalised. Donated fixed assets are capitalised at their estimated value. Depreciation is provided at the following annual rates to write off each asset over its estimated useful life :

Freehold Buildings - 1% on cost

Fixtures, Fittings & Equipment - 15% on cost

Motor Vehicles - 20% on cost

Taxation

The Church is recognised as a charity by HM Revenue & Customs and therefore benefits from certain exemptions from taxation on income and gains, to the extent they are applied for charitable purposes. No tax charges have arisen in the year.

1. Incoming resources

Restricted funds (income and endowment) are funds subject to specific restrictions imposed by donors or by the purpose of the appeal. The purpose and use of designated, restricted income and endowment funds is set out in the notes to the financial statements.

Unrestricted funds consists of the general funds and designated funds. Designated funds are funds established by the committee from time to time for specific projects or purposes, are not in any way restricted and any surplus or deficit will be transferred to / from the general fund when the designated

realized and any surplus or deficit will be transferred to / from the general fund when the designated fund is closed.

CALVARY FAMILY CHURCH UK (MANCHESTER)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2017

6 Funds

All funds of Calvary Family Church UK (Manchester) are unrestricted.

During the year, unrestricted funds amounting to £15,388 was transferred to designated fund, known as Church Development Account. The purpose of the fund is for future development of specific church activities.

CALVARY FAMILY CHURCH UK (NOTTINGHAM)

REGISTERED CHARITY, NUMBER 1100672

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

M ASLAM ACCOUNTANTS

M. ASLAM
ACCOUNTANTS

259 MANSFIELD ROAD NOTTINGHAM NG1 3FT TEL: 0115 941 8038 FAX 0115 9418043

CALVARY FAMILY CHURCH UK

REGISTERED CHARITY, NUMBER 1100672

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

PAGE	CONTENTS
2	Trustees' annual report
3	Independent examiner's report
4	Income and expenditure (receipts & payments) account
5	Balance sheet statement of assets & liabilities
6	Notes to the accounts

CALVARY FAMILY CHURCH UK (NOTTINGHAM)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Church name Calvary Family Church UK

Registered charity number: 1100672

Governing document

The charity is operated under the rules of its constitution dated 9 October 2003.

Trustees

Dr M P Mbewe, President
Mr L Chilinkhwambe, Secretary
Mr B Chimpango
Rev P Thipa

Principal address

27 Stock Well, Bulwell, Nottingham, NG6 8SU

Bankers

Lloyds TSB, Old Market Square Branch, Nottingham, NG1 6FD

Independent examiner

M Aslam Accountants, 259 Mansfield Road, Nottingham, NG1 3FT

Aims and organisation


The objects of the charity are:

1. The advancement of the Christian religion by worshipping, praising and glorifying of God in all areas of life.
2. The relief of poverty, sickness and distress by such charitable means as the trustees may from time to time determine.

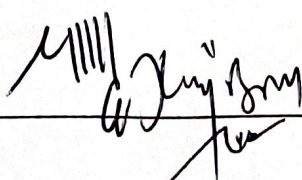
Overall management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the constitution. Day to day project activity is carried out by members.

During the year Mr D barber ceased being a trustee.

We declare, in our capacity of charity trustees, that the trustees have approved the report above and that they have authorised us to sign it on their behalf.

Signed 
Apostle M P Mbewe
President

Date 25/10/2023

Signed 
Mr J W Kanyema
Treasurer

Date 25/10/2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CALVARY FAMILY CHURCH UK**

FOR THE YEAR ENDED 31 DECEMBER 2022

We report on the accounts of the charity, which are set out on pages four to six.

REGISTERED CHARITY, NUMBER 1100672

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 145(5)(b) of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

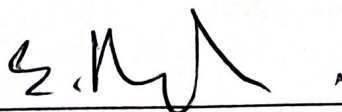
In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met; or

2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed _____



M Aslam Accountants

Certified Public Accountants

Date _____

25/10/2023

CALVARY FAMILY CHURCH UK (NOTTINGHAM)

**STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING INCOME & EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

	<u>Notes</u>	<u>Unrestricted Funds</u>			<u>2022</u>	<u>2021</u>
		<u>General Purpose</u>	<u>Designated Funds</u>	<u>Restricted Funds</u>		
		£	£	£	£	£
Incoming Resources:	1					
Fund Raising		8,704			8,704	8,133
Tithes		39,183			39,183	31,512
Offerings		8,690			8,690	4,403
Gift Aid		12,374			12,374	-
Other Income / Leaders contribution		130			130	230
Contributions from other Branches		600			600	-
Net Receipts from various Organisations:	1A					
Net Income from Youth Ministry		35			35	44
Net Income from Womens Ministry		(1,545)			(1,545)	1,300
Net Income from Mens Ministry		-			-	-
Net Income from Conventions		-			-	-
Building Project			218		218	5,020
Total Incoming Resources		68,171	218		68,389	50,642
Resources Expended						
Pastors Allowance & National Insurance	2	14,860			14,860	16,038
Rent including hiring of premises	3	37,650			37,650	25,100
Administration		2,132			2,132	158
Lighting & Heating		404			404	377
Hospitality		230			230	333
Cleaning/Sundries and Gift Donations		-			-	-
Church Utilities		2,255			2,255	2,013
Telephone & communications		1,689			1,689	1,522
Nottingham City Council Rates		1,258			1,258	1,477
Transport, Fuel & Motoring		529			529	80
Printing, Postage & Stationery		34			34	-
Repairs & Renewals		-			-	-
Bank charges / Interest		280			280	122
Professional Charges & Legal Services		600			600	576
Conventions & Conferences		3,268			3,268	-
Insurance		388			388	284
Depreciation		430			430	487
Repayment / Refund		3,655			3,655	545
Total Resource Expended		(69,662)			(69,662)	(49,112)
Net Incoming / (Outgoing) Resources		(1,491)	218	-	1,273	(1,530)
Movement in Funds						
Funds Balance B/Fwd		(13,931)	27,185		13,254	11,724
Funds Balance C/Fwd		(15,422)	27,403		11,981	13,254

CALVARY FAMILY CHURCH UK (NOTTINGHAM)

BALANCE SHEET AS AT 31 DECEMBER 2022

	<u>Notes</u>	<u>2022</u> £	<u>2021</u> £
Fixed Assets			
Tangible Assets	4	2,435	2,765
Current Assets			
Other Assets		-	6,933
Bank Current Account		1,201	2,637
Bank Savings Acc / Building Project Acc		8,945	1,495
Cash in Hand		-	-
		<u>10,146</u>	<u>11,065</u>
<u>Less: Current Liabilities</u>			
Bank Overdraft		-	-
Creditors	5	(600)	(576)
		<u>9,546</u>	<u>10,489</u>
Net Current Assets/ (Liabilities)			
		<u>11,981</u>	<u>13,254</u>
Net Assets		<u>11,981</u>	<u>13,254</u>
Represented by Funds of Calvary Family Church			
Unrestricted Funds		<u>11,981</u>	<u>13,254</u>

CALVARY FAMILY CHURCH UK (NOTTINGHAM)

NOTES TO THE ACCOUNTS **FOR THE YEAR ENDED 31 DECEMBER 2022**

Accounting Policies

Basis of preparation

These financial statements have been prepared under the historic cost convention (except for investments shown at market value) in accordance with the Financial reporting Standard for Smaller Entities (effective April 2008), The Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 (the Charities SORP 2005) and with the Charities Act 2011.

Basis of recognition and allocation of expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Fixed assets, depreciation and donated fixed assets

Assets which cost £100 or over are capitalised. Donated fixed assets are capitalised at their estimated value. Depreciation is provided at the following annual rates to write off each asset over its estimated useful life :

Freehold Buildings - 1% on cost
Fixtures, Fittings & Equipment - 15% on cost
Motor Vehicles - 20% on cost

Taxation

The Church is recognised as a charity by HM Revenue & Customs and therefore benefits from certain exemptions from taxation on income and gains, to the extent they are applied for charitable purposes. No tax charges have arisen in the year.

1. Incoming resources

Restricted funds (income and endowment) are funds subject to specific restrictions imposed by donors or by the purpose of the appeal. The purpose and use of designated, restricted income and endowment funds is set out in the notes to the financial statements.

Unrestricted funds consists of the general funds and designated funds. Designated funds are funds established by the committee from time to time for specific projects or purposes, are not in any way restricted and any surplus or deficit will be transferred to / from the general fund when the designated fund is closed.

1A. Net Receipt from Various Organisations

Consist of net cashflow, as per the receipt and payment account attached.

CALVARY FAMILY CHURCH UK (NOTTINGHAM)

NOTES TO THE ACCOUNTS (1A)

FOR THE YEAR ENDED 31 DECEMBER 2022

	<u>Youth Ministry</u> <u>Ministry</u>	<u>Womens</u> <u>Ministry</u>	<u>Building</u> <u>Projects</u>
Income:			
General Contributions	140	1,189	220
Fund Raising	-	2,512	-
Donations	500	-	40
Gifts Offering	-	-	450
Sales / Rental	-	-	150
Other Offerings	<u>-</u>	<u>-</u>	<u>-</u>
Total Income	640	3,701	860
Less Payments:			
General expenses	39	1,030	-
Donations	500	3,000	-
Hospitality / Welfare	66	1,092	-
Transport & Maintenance	-	-	342
Church Maintenance	-	-	-
Food and Catering	-	124	300
Sundries	<u>-</u>	<u>-</u>	<u>-</u>
Total Payment	<u>(605)</u>	<u>(5,246)</u>	<u>(642)</u>
Net Income / (Loss)	<u>35</u>	<u>(1,545)</u>	<u>218</u>

CALVARY FAMILY CHURCH UK

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

	<u>2022</u>	<u>2021</u>
2. Pastors remuneration	£	£
Arreas of Allowance	-	-
Rev P Thipa - gross pay	13,298	14,400
Inland Revenue - tax & national insurance	1,129	772
Pension	433	866
	<u>14,860</u>	<u>16,038</u>
3. Analysis of rent and hiring of premises	£	£
Broadgate Properties - Church Offices	7,150	6,600
PC Properties - Renting Of Hall For Church Services	30,500	18,500
	<u>37,650</u>	<u>25,100</u>
4. Tangible assets		
Equipments (includes <u>band instruments</u>)	£	£
Net Book Value B/F 31/12/2021	2,765	2,362
Additions	100	890
	<u>2,865</u>	<u>3,252</u>
<u>Depreciation:</u>		
Charge for the year (15% reducing balance)	(430)	(487)
Net Book Value 31/12/2022	<u>2,435</u>	<u>2,765</u>
5. Creditors : amounts falling due within one year	£	£
Accountancy	600	576
Taxes / NIC	-	-
Other Accruals Including Taxes	-	-
Other Creditors	-	-
	<u>600</u>	<u>576</u>

CALVARY FAMILY CHURCH UK (MANCHESTER)

REGISTERED CHARITY, NUMBER 1100672

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

M ASLAM ACCOUNTANTS

M. ASLAM
ACCOUNTANTS

259 MANSFIELD ROAD NOTTINGHAM NG1 3FT TEL: 0115 941 8038 FAX 0115 9418043

CALVARY FAMILY CHURCH UK - (MANCHESTER)

REGISTERED CHARITY, NUMBER 1100672

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

PAGE	CONTENTS
2	Trustees' annual report
3	Independent examiner's report
4	Income and expenditure (receipts & payments) account
5	Balance Sheet

CALVARY FAMILY CHURCH UK (MANCHESTER)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Church name Calvary Family Church UK

Registered charity number: 1100672

Governing document

The charity is operated under the rules of its constitution dated 9 October 2003.

Trustees

Dr M P Mbewe, President
Mr L Chilinkhwambe, Secretary
Mr B Chimpango
Rev P Thipa

Principal address

27 Stock Well, Bulwell, Nottingham, NG6 8SU

Bankers

Lloyds Bank, 42-46 Market Street, Manchester, M1 1PW

Independent examiner

M Aslam Accountants, 259 Mansfield Road, Nottingham, NG1 3FT

Aims and organisation

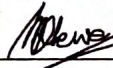
The objects of the charity are:

1. The advancement of the Christian religion by worshipping, praising and glorifying of God in all areas of life.
2. The relief of poverty, sickness and distress by such charitable means as the trustees may from time to time determine.

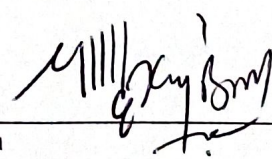
Overall management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the constitution. Day to day project activity is carried out by members.

We declare, in our capacity of charity trustees, that the trustees have approved the report above and that they have authorised us to sign it on their behalf.

During the year Mr D Barber & Dr J Munthali ceased being trustees.

Signed 
Apostle M P Mbewe
President

Date 25/10/2023

Signed 
Mr J W Kanyema
Treasurer

Date 25/10/2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CALVARY FAMILY CHURCH UK (MANCHESTER)**

FOR THE YEAR ENDED 31 DECEMBER 2022

We report on the accounts of the charity, which are set out on pages four to six.

REGISTERED CHARITY, NUMBER 1100672

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 145(5)(b) of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

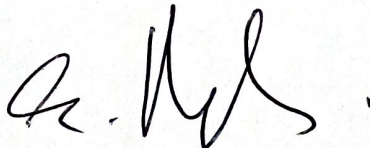
In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met; or

2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



M Aslam Accountants

Date

25/10/2023

CALVARY FAMILY CHURCH UK (MANCHESTER)

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

<u>Notes</u>	<u>Unrestricted Funds</u>			<u>2022</u>	<u>2021</u>
	<u>General Purpose</u>	<u>Designated Funds</u>	<u>Restricted Funds</u>		
	£	£	£	£	£
Incoming Resources:					
Tithes	8,986			8,986	9,092
Other income / Pledges	75			75	-
Offerings	3,892			3,892	1,984
Gift Aid	477				365
Net Receipts From:					
Development Funds	-		920	-	10
Womens	(40)			(40)	388
Mens	149			149	219
Youth	300			300	37
Welfare	(260)			(260)	(336)
Total Incoming Resources	13,579		920	14,499	11,759
Resources Expended					
Pastors Allowance	200			200	200
Rent including hiring of premises	4,156			4,156	1,720
Administration	432			432	-
Youth conference	850			850	-
Hospitality/ Welfare	883			883	329
Cleaning & Sundries	-			-	310
Church Events / Convention	2,181			2,181	764
Telephone & communications	419			419	272
Transport, Fuel & Motoring	1,878			1,878	652
Printing, Postage & Stationery	27			27	11
Repairs & Renewals	-			-	28
Bank charges	-			-	54
Professional charges & legal services	432			432	432
Donations / Nottingham SOS	2,470			2,470	1,027
Insurance	752			752	751
Depreciation	1,075			1,075	1,760
Total Resource Expended	(15,755)		-	(15,755)	(8,310)
Net Incoming (Outgoing) Resources before transfer	(2,176)		920	(1,256)	3,449
Gross Transfer between funds					
Net Movement in Funds	(2,176)		920	(1,256)	3,449
Funds Balance B/Fwd	13,795	-	38,601	13,795	10,346
Funds Balance C/Fwd	11,619	-	39,521	51,140	13,795

CALVARY FAMILY CHURCH UK (MANCHESTER)

BALANCE SHEET AS AT 31 DECEMBER 2022

	<u>Notes</u>	£	2022 £
Fixed Assets			
Tangible Assets	4		3,504
Current Assets			
<u>Bank Account</u>		2,324	
Bank Current Account		6,201	
Bank Savings Account		39,531	
Cash in Hand		-	
		<u>48,056</u>	
<u>Less: Current Liabilities</u>			
Bank Overdraft		-	
Creditors	5	<u>(420)</u>	
Net Current Assets/ (Liabilities)			<u>47,636</u>
Net Assets			<u><u>51,140</u></u>
 Represented by Funds of Calvary Family Church			
Unrestricted Funds - General			11,619
Restricted Funds			<u>39,521</u>
Total Funds			<u><u>51,140</u></u>

CALVARY FAMILY CHURCH UK (MANCHESTER)

NOTES TO THE ACCOUNTS **FOR THE YEAR ENDED 31 DECEMBER 2022**

Accounting Policies

Basis of preparation

These financial statements have been prepared under the historic cost convention (except for investments shown at market value) in accordance with the Financial reporting Standard for Smaller Entities (effective April 2008), The Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 (the Charities SORP 2005) and with the Charities Act 2011.

Basis of recognition and allocation of expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Fixed assets, depreciation and donated fixed assets

Assets which cost £100 or over are capitalised. Donated fixed assets are capitalised at their estimated value. Depreciation is provided at the following annual rates to write off each asset over its estimated useful life :

Freehold Buildings - 1% on cost
Fixtures, Fittings & Equipment - 15% on cost
Motor Vehicles - 20% on cost

Taxation

The Church is recognised as a charity by HM Revenue & Customs and therefore benefits from certain exemptions from taxation on income and gains, to the extent they are applied for charitable purposes. No tax charges have arisen in the year.

1. Incoming resources

Restricted funds (income and endowment) are funds subject to specific restrictions imposed by donors or by the purpose of the appeal. The purpose and use of designated, restricted income and endowment funds is set out in the notes to the financial statements.

Unrestricted funds consists of the general funds and designated funds. Designated funds are funds established by the committee from time to time for specific projects or purposes, are not in any way restricted and any surplus or deficit will be transferred to / from the general fund when the designated

realized and any surplus or deficit will be transferred to / from the general fund when the designated fund is closed.

CALVARY FAMILY CHURCH UK (MANCHESTER)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2017

6 Funds

All funds of Calvary Family Church UK (Manchester) are unrestricted.

During the year, unrestricted funds amounting to £15,388 was transferred to designated fund, known as Church Development Account. The purpose of the fund is for future development of specific church activities.