



Registered Charity No. 1100672

27 Stockwell
Bulwell
Cell: 07920801027

Nottingham
NG6 8SU

CALVARY FAMILY CHURCH UK TRUSTEES ANNUAL REPORT FOR 2023/24

Calvary Family Church (CFC) UK is steadily growing in membership especially at the head Church in Nottingham. Major programs in the year have included a newly introduced threefold annual meeting arrangement comprising of the annual Theme Launch Conference, Miracle Services as well as a Kingdom Leadership Summit held just after Easter weekend this year followed by a good number of Evangelistic programs around the communities surrounding the Church and all its branches. This year the International headquarters of the Church decided that it was high time the Church revisited some of its annual programs that were bringing a lot of growth as well as vital resources to the Church before the pandemic.

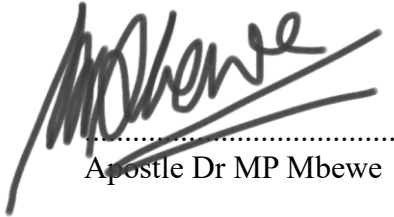
It is good to note that all the planned programs above plus Community Impact projects, departmental fundraising activities, departmental events as well as the usual fundraising on the Church building project were successfully done during the year. From the time the Church's Trustees proposed an aggressive approach of recruiting 100 members of the Church to lead in the building fundraising campaign by committing a specific figure to raise by themselves within a year in order to finalise the process of raising the amount required for the mortgage amount, sixty five percent of the required resources have been raised by the fully committed 42 people under this initiative. The 100 people figure was not fully realised though some people just opted to do a one off donation to the project at this year's Harvest Sunday in the Nottingham Church.

The Trustees of the Church are still looking at more ways of raising the remaining thirty five percent in view of price adjustments that always creep in when such fundraising campaigns have taken long to materialise like it has happened to Calvary Family Church UK in this particular long term project which has gone through a lot of ups and downs from the time it started. However, there is hope at the end of the tunnel considering that the project has been progressing though slowly to reach where it is now. Although 42 people only committed to carry the new proposed initiative, some new partners of the Church and its related ministries are also showing desire to help or solicit more funding for the project from their reliable sources. As such it can be concluded that this long standing project is moving though at times it has been a slow process.

So the Church continues to pay quite a hefty monthly rental fee for this Nottingham building till the time the fundraising initiative will hit its desired target. 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 soon.

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 here and there.



Apostle Dr MP Mbewe

Date 16/10/2024

CALVARY FAMILY CHURCH UK (NOTTINGHAM)
REGISTERED CHARITY, NUMBER 1100672

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023

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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 2023

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
Dr 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

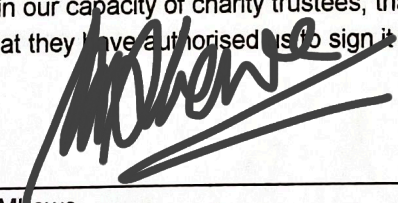
Aims and organisation

The objects of the charity are:

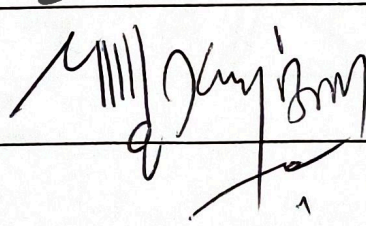
1. The advancement of the Christian religion by worshipping, praising and glorifying of God in all areas of life.
2. The relief of poverty, sickness and distress by such charitable means as the trustees may from time to time determine.

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.

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 21/10/24

Signed 
Mr J W Kanyema
Treasurer

Date 21/10/24

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

FOR THE YEAR ENDED 31 DECEMBER 2023

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.

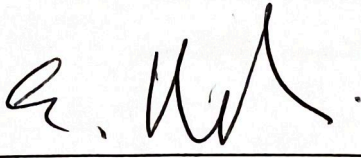
Independent examiner's statement

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

21/10/24

CALVARY FAMILY CHURCH UK (NOTTINGHAM)
STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING INCOME & EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

	<u>Notes</u>	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>	<u>2023</u>	<u>2022</u>
		<u>General Purpose</u>	<u>Designated Funds</u>			
		£	£	£	£	£
Incoming Resources:	1					
Fund Raising		-			-	8,704
Tithes		39,237			39,237	39,183
Offerings		7,975			7,975	8,690
Gift Aid		22,070			22,070	12,374
Other Income / Leaders contribution		1,043			1,043	130
Contributions from other Branches		-			-	600
Net Receipts from various Organisations:	1A					
Net Income from Youth Ministry		7			7	35
Net Income from Womens Ministry		229			229	1,545
Net Income from Mens Ministry		-			-	-
Net Income from Conventions		-			-	-
Building Project			-		-	218
Total Incoming Resources		70,561	-		70,561	68,389
Resources Expended						
Pastors Allowance & National Insurance	2	15,375			15,375	14,860
Rent including hiring of premises	3	30,600			30,600	37,650
Administration		691			691	2,132
Lighting & Heating		1,184			1,184	404
Hospitality		2,080			2,080	230
Cleaning/Sundries and Gift Donations		2,604			2,604	-
Church Utilities		-			-	2,255
Telephone & communications		1,983			1,983	1,689
Nottingham City Council Rates		2,593			2,593	1,258
Transport, Fuel & Motoring		5,296			5,296	529
Printing, Postage & Stationery		76			76	34
Repairs & Renewals		857			857	-
Bank charges / Interest		168			168	280
Professional Charges & Legal Services		624			624	600
Conventions & Conferences		4,967			4,967	3,268
Insurance		433			433	388
Depreciation		555			555	430
Repayment / Refund		-			-	3,655
Total Resource Expended		(70,086)			(70,086)	(69,662)
Net Incoming / (Outgoing) Resources		475	-		475	(1,273)
Movement in Funds						
Funds Balance B/Fwd		11,981	27,403		11,981	13,254
Funds Balance C/Fwd		12,456	27,403		12,456	11,981

CALVARY FAMILY CHURCH UK (NOTTINGHAM)

BALANCE SHEET AS AT 31 DECEMBER 2023

	<u>Notes</u>	<u>2023</u> £	<u>2022</u> £
Fixed Assets			
Tangible Assets	4	3,150	2,435
Current Assets			
Other Assets		-	-
Bank Current Account		1,453	1,201
Bank Savings Acc / Building Project Acc		8,477	8,945
Cash in Hand		-	-
		<u>9,930</u>	<u>10,146</u>
<u>Less: Current Liabilities</u>			
Bank Overdraft		-	-
Creditors	5	(624)	(600)
		<u> </u>	<u> </u>
Net Current Assets/ (Liabilities)		<u>9,306</u>	<u>9,546</u>
Net Assets		<u>12,456</u>	<u>11,981</u>
Represented by Funds of Calvary Family Church			
Unrestricted Funds		<u>12,456</u>	<u>11,981</u>

CALVARY FAMILY CHURCH UK (NOTTINGHAM)

NOTES TO THE ACCOUNTS **FOR THE YEAR ENDED 31 DECEMBER 2023**

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 2023

	<u>Youth Ministry</u> <u>Ministry</u>	<u>Womens</u> <u>Ministry</u>	<u>Building</u> <u>Projects</u>
Income:			
General Contributions	101	-	-
Fund Raising	-	418	-
Donations	-	1,710	-
Gifts Offering	-	741	-
Sales / Rental	-	-	-
Other Offerings	<u>-</u>	<u>-</u>	<u>-</u>
Total Income	101	2,869	-
Less Payments:			
General expenses	74	294	-
Donations	-	2,000	-
Hospitality / Welfare	20	122	-
Transport & Maintenance	-	-	-
Church Maintenance	-	-	-
Food and Catering	-	100	-
Sundries	<u>-</u>	<u>124</u>	<u>-</u>
Total Payment	<u>(94)</u>	<u>(2,640)</u>	<u>-</u>
Net Income / (Loss)	<u>7</u>	<u>229</u>	<u>-</u>

CALVARY FAMILY CHURCH UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

	<u>2023</u>	<u>2022</u>
2. Pastors remuneration	£	£
Arreas of Allowance	-	-
Rev P Thipa - gross pay	13,790	13,298
Inland Revenue - tax & national insurance	1,056	1,129
Pension	529	433
	<u>15,375</u>	<u>14,860</u>
3. Analysis of rent and hiring of premises	£	£
Broadgate Properties - Church Offices	6,600	7,150
PC Properties - Renting Of Hall For Church Services	24,000	30,500
	<u>30,600</u>	<u>37,650</u>
4. Tangible assets		
Equipments (includes <u>band instruments</u>)	£	£
Net Book Value B/F 31/12/2022	2,435	2,765
Additions	1,270	100
	<u>3,705</u>	<u>2,865</u>
<u>Depreciation:</u>		
Charge for the year (15% reducing balance)	(555)	(430)
Net Book Value 31/12/2023	<u>3,150</u>	<u>2,435</u>
5. Creditors : amounts falling due within one year	£	£
Accountancy	624	600
Taxes / NIC	-	-
Other Accruals Including Taxes	-	-
Other Creditors	-	-
	<u>624</u>	<u>600</u>

CALVARY FAMILY CHURCH UK (MANCHESTER)

REGISTERED CHARITY, NUMBER 1100672

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023

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5	Balance Sheet

CALVARY FAMILY CHURCH UK (MANCHESTER)

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

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
Dr 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.

Signed _____

Apostle M P Mbewe
President

Date _____

21/10/24

Signed _____

Mr J W Kanyema
Treasurer

Date _____

21/10/24

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

FOR THE YEAR ENDED 31 DECEMBER 2023

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:

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- 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:
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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 _____

CALVARY FAMILY CHURCH UK (MANCHESTER)

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

<u>Notes</u>	<u>Unrestricted Funds</u>			<u>2023</u>	<u>2022</u>
	<u>General Purpose</u>	<u>Designated Funds</u>	<u>Restricted Funds</u>		
	£	£	£	£	£
Incoming Resources:					
Tithes	9,237			9,237	8,986
Other income / Pledges	-			-	75
Offerings	2,556			2,556	3,892
Gift Aid	-			-	477
Net Receipts From:					
Development Funds	791			791	10
Womens					(40)
Mens	-			-	149
Youth	-			-	300
Welfare					(260)
Total Incoming Resources	12,584			12,584	14,499
Resources Expended					
Pastors Allowance	200			200	200
Rent including hiring of premises	3,905			3,905	4,156
Administration	553			553	432
Youth conference	-			-	850
Hospitality/ Welfare	410			410	883
Cleaning & Sundries	293			293	-
Church Events / Convention	3,090			3,090	2,181
Telephone & communications	170			170	419
Transport, Fuel & Motoring	808			808	1,878
Printing, Postage & Stationery	45			45	27
Repairs & Renewals	-			-	-
Bank charges	-			-	-
Professional charges & legal services	432			432	432
Donations / Nottingham SOS	1,557			1,557	2,470
Insurance	640			640	752
Depreciation	724			724	1,075
Total Resource Expended	(12,827)			(12,827)	(15,755)
Net Incoming (Outgoing) Resources before transfer	(243)			(243)	(1,256)
Gross Transfer between funds	(1,478)		1,478		
Net Movement in Funds	(1,721)		-	(1,721)	(1,256)
Funds Balance B/Fwd	11,619	-	39,521	11,619	13,795
Funds Balance C/Fwd	9,898	-	40,999	50,897	51,140

CALVARY FAMILY CHURCH UK (MANCHESTER)

BALANCE SHEET AS AT 31 DECEMBER 2023

	<u>Notes</u>	£	2023 £
Fixed Assets			
Tangible Assets	4		4,106
Current Assets			
Bank Account		1,564	
Bank Current Account		4,660	
Bank Savings Account		40,999	
Cash in Hand		<u>-</u>	
		47,223	
<u>Less: Current Liabilities</u>			
Bank Overdraft		-	
Creditors	5	<u>(432)</u>	
Net Current Assets/ (Liabilities)			<u>46,791</u>
Net Assets			<u><u>50,897</u></u>
 Represented by Funds of Calvary Family Church			
Unrestricted Funds - General			9,898
Restricted Funds			<u>40,999</u>
Total Funds			<u><u>50,897</u></u>

CALVARY FAMILY CHURCH UK (MANCHESTER)

NOTES TO THE ACCOUNTS **FOR THE YEAR ENDED 31 DECEMBER 2023**

Accounting Policies

Basis of preparation

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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

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1. Incoming resources

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CALVARY FAMILY CHURCH UK (MANCHESTER)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023

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M. ASLAM
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CALVARY FAMILY CHURCH UK

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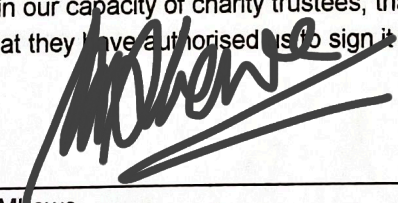
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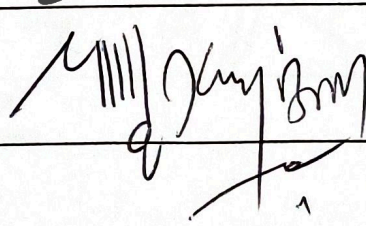
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Mr J W Kanyema
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Basis of independent examiner's report

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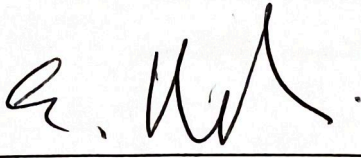
Independent examiner's statement

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

21/10/24

CALVARY FAMILY CHURCH UK (NOTTINGHAM)
STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING INCOME & EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

	<u>Notes</u>	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>	<u>2023</u>	<u>2022</u>
		<u>General Purpose</u>	<u>Designated Funds</u>			
		£	£	£	£	£
Incoming Resources:	1					
Fund Raising		-			-	8,704
Tithes		39,237			39,237	39,183
Offerings		7,975			7,975	8,690
Gift Aid		22,070			22,070	12,374
Other Income / Leaders contribution		1,043			1,043	130
Contributions from other Branches		-			-	600
Net Receipts from various Organisations:	1A					
Net Income from Youth Ministry		7			7	35
Net Income from Womens Ministry		229			229	-
Net Income from Mens Ministry		-			-	-
Net Income from Conventions		-			-	-
Building Project			-		-	218
Total Incoming Resources		70,561	-		70,561	68,389
Resources Expended						
Pastors Allowance & National Insurance	2	15,375			15,375	14,860
Rent including hiring of premises	3	30,600			30,600	37,650
Administration		691			691	2,132
Lighting & Heating		1,184			1,184	404
Hospitality		2,080			2,080	230
Cleaning/Sundries and Gift Donations		2,604			2,604	-
Church Utilities		-			-	2,255
Telephone & communications		1,983			1,983	1,689
Nottingham City Council Rates		2,593			2,593	1,258
Transport, Fuel & Motoring		5,296			5,296	529
Printing, Postage & Stationery		76			76	34
Repairs & Renewals		857			857	-
Bank charges / Interest		168			168	280
Professional Charges & Legal Services		624			624	600
Conventions & Conferences		4,967			4,967	3,268
Insurance		433			433	388
Depreciation		555			555	430
Repayment / Refund		-			-	3,655
Total Resource Expended		(70,086)			(70,086)	(69,662)
Net Incoming / (Outgoing) Resources		475	-		475	(1,273)
Movement in Funds						
Funds Balance B/Fwd		11,981	27,403		11,981	13,254
Funds Balance C/Fwd		12,456	27,403		12,456	11,981

CALVARY FAMILY CHURCH UK (NOTTINGHAM)

BALANCE SHEET AS AT 31 DECEMBER 2023

	<u>Notes</u>	<u>2023</u> £	<u>2022</u> £
Fixed Assets			
Tangible Assets	4	3,150	2,435
Current Assets			
Other Assets		-	-
Bank Current Account		1,453	1,201
Bank Savings Acc / Building Project Acc		8,477	8,945
Cash in Hand		-	-
		<u>9,930</u>	<u>10,146</u>
<u>Less: Current Liabilities</u>			
Bank Overdraft		-	-
Creditors	5	(624)	(600)
		<u> </u>	<u> </u>
Net Current Assets/ (Liabilities)		<u>9,306</u>	<u>9,546</u>
Net Assets		<u>12,456</u>	<u>11,981</u>
 Represented by Funds of Calvary Family Church			
Unrestricted Funds		<u>12,456</u>	<u>11,981</u>

CALVARY FAMILY CHURCH UK (NOTTINGHAM)

NOTES TO THE ACCOUNTS **FOR THE YEAR ENDED 31 DECEMBER 2023**

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 2023

	<u>Youth Ministry</u> <u>Ministry</u>	<u>Womens</u> <u>Ministry</u>	<u>Building</u> <u>Projects</u>
Income:			
General Contributions	101	-	-
Fund Raising	-	418	-
Donations	-	1,710	-
Gifts Offering	-	741	-
Sales / Rental	-	-	-
Other Offerings	<u>-</u>	<u>-</u>	<u>-</u>
Total Income	101	2,869	-
Less Payments:			
General expenses	74	294	-
Donations	-	2,000	-
Hospitality / Welfare	20	122	-
Transport & Maintenance	-	-	-
Church Maintenance	-	-	-
Food and Catering	-	100	-
Sundries	<u>-</u>	<u>124</u>	<u>-</u>
Total Payment	<u>(94)</u>	<u>(2,640)</u>	<u>-</u>
Net Income / (Loss)	<u>7</u>	<u>229</u>	<u>-</u>

CALVARY FAMILY CHURCH UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

	<u>2023</u>	<u>2022</u>
2. Pastors remuneration	£	£
Arreas of Allowance	-	-
Rev P Thipa - gross pay	13,790	13,298
Inland Revenue - tax & national insurance	1,056	1,129
Pension	529	433
	<u>15,375</u>	<u>14,860</u>
3. Analysis of rent and hiring of premises	£	£
Broadgate Properties - Church Offices	6,600	7,150
PC Properties - Renting Of Hall For Church Services	24,000	30,500
	<u>30,600</u>	<u>37,650</u>
4. Tangible assets		
Equipments (includes <u>band instruments</u>)	£	£
Net Book Value B/F 31/12/2022	2,435	2,765
Additions	1,270	100
	<u>3,705</u>	<u>2,865</u>
<u>Depreciation:</u>		
Charge for the year (15% reducing balance)	(555)	(430)
Net Book Value 31/12/2023	<u>3,150</u>	<u>2,435</u>
5. Creditors : amounts falling due within one year	£	£
Accountancy	624	600
Taxes / NIC	-	-
Other Accruals Including Taxes	-	-
Other Creditors	-	-
	<u>624</u>	<u>600</u>

CALVARY FAMILY CHURCH UK (MANCHESTER)

REGISTERED CHARITY, NUMBER 1100672

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023

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 2023

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

Dr 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.

Signed _____

Apostle M P Mbewe
President

Date _____

21/10/24

Signed _____

Mr J W Kanyema
Treasurer

Date _____

21/10/24

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

FOR THE YEAR ENDED 31 DECEMBER 2023

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 _____

CALVARY FAMILY CHURCH UK (MANCHESTER)

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

<u>Notes</u>	<u>Unrestricted Funds</u>			<u>2023</u>	<u>2022</u>
	<u>General Purpose</u>	<u>Designated Funds</u>	<u>Restricted Funds</u>		
	£	£	£	£	£
Incoming Resources:					
Tithes	9,237			9,237	8,986
Other income / Pledges	-			-	75
Offerings	2,556			2,556	3,892
Gift Aid	-			-	477
Net Receipts From:					
Development Funds	791			791	10
Womens					(40)
Mens	-			-	149
Youth	-			-	300
Welfare					(260)
Total Incoming Resources	12,584			12,584	14,499
Resources Expended					
Pastors Allowance	200			200	200
Rent including hiring of premises	3,905			3,905	4,156
Administration	553			553	432
Youth conference	-			-	850
Hospitality/ Welfare	410			410	883
Cleaning & Sundries	293			293	-
Church Events / Convention	3,090			3,090	2,181
Telephone & communications	170			170	419
Transport, Fuel & Motoring	808			808	1,878
Printing, Postage & Stationery	45			45	27
Repairs & Renewals	-			-	-
Bank charges	-			-	-
Professional charges & legal services	432			432	432
Donations / Nottingham SOS	1,557			1,557	2,470
Insurance	640			640	752
Depreciation	724			724	1,075
Total Resource Expended	(12,827)			(12,827)	(15,755)
Net Incoming (Outgoing) Resources before transfer	(243)			(243)	(1,256)
Gross Transfer between funds	(1,478)		1,478		
Net Movement in Funds	(1,721)		-	(1,721)	(1,256)
Funds Balance B/Fwd	11,619	-	39,521	11,619	13,795
Funds Balance C/Fwd	9,898	-	40,999	50,897	51,140

CALVARY FAMILY CHURCH UK (MANCHESTER)

BALANCE SHEET AS AT 31 DECEMBER 2023

	<u>Notes</u>	£	2023 £
Fixed Assets			
Tangible Assets	4		4,106
Current Assets			
Bank Account		1,564	
Bank Current Account		4,660	
Bank Savings Account		40,999	
Cash in Hand		<u>-</u>	
		47,223	
<u>Less: Current Liabilities</u>			
Bank Overdraft		-	
Creditors	5	<u>(432)</u>	
Net Current Assets/ (Liabilities)			<u>46,791</u>
Net Assets			<u><u>50,897</u></u>
 Represented by Funds of Calvary Family Church			
Unrestricted Funds - General			9,898
Restricted Funds			<u>40,999</u>
Total Funds			<u><u>50,897</u></u>

CALVARY FAMILY CHURCH UK (MANCHESTER)

NOTES TO THE ACCOUNTS **FOR THE YEAR ENDED 31 DECEMBER 2023**

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.

CALVARY FAMILY CHURCH UK (MANCHESTER)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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.