

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

England & Wales · Charity number 1105609

Details

Other names	CALVARY TEMPLE UPC CAMBERWELL
Status	Registered
Legal form	Other
Registered	2004-08-24
Register	View on the Charity Commission register

Contact

Address	Calvary Temple 1 Councillor Street London SE5 0LY
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Phone	020 7701 1658
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Email	ctchurchoffice@btconnect.com
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Activities

Objects: A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN LONDON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUSTB) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: Regular church servicesRegular Sunday school teachingBible Study classesLooking after Youth and the Elderly

Classification

- **How:** Provides Human Resources, Provides Services, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** IN LONDON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT
- Lambeth
- Southwark

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£172,463	£178,698	-	-
2023-12-31	£167,951	£182,500	-	-
2022-12-31	£162,557	£161,618	-	-
2021-12-31	£203,483	£169,384	-	-
2020-12-31	£140,650	£151,978	-	-

Trustees

Name	Role	Appointed
OWEN JOHNSON	Chair	2019-08-19
DAVID GORDON		2004-08-02
EVERARD BUSHAY		2004-08-02
MAVIS WALKER		2004-08-02
NOVLETTE SMITH		2017-06-27

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

England & Wales - Charity number 1105609

Accounts

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

REGISTERED CHARITY No: 1105609

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

THE ACCOUNTING HOUSE COMPANY LIMITED

- Bray on Thames -

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

31 DECEMBER 2024

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CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

INFORMATION

31 DECEMBER 2024

TRUSTEES:	O. Johnson	N. Smith
	D. Gordon	M. Walker
	D.M. Sappleton	E. Bushay

CHARITY NUMBER: 1105609 (Registered in England & Wales)

ACCOUNTANTS: **The Accounting House Company Limited**
WeirBank
Monkey Island Lane
Bray on Thames
SL6 2ED

BANKERS: **HSBC**
117 Balham High Road
London
SW12 9AS

INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE OF

CALVARY TEMPLE - UNITED PENTECOSTAL CHURCH

We report on the accounts of the Charity for the year ended 31 December 2024 which are attached.

Respective responsibilities of trustees and examiners

As the Charity's management committee, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7) of the Act, 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 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 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act; or
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

THE ACCOUNTING HOUSE COMPANY LIMITED

WeirBank
Monkey Island Lane
Bray on Thames
SL6 2ED

29 September 2025

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT

Calvary Temple United Pentecostal Church is governed by a constitution and is a registered charity. No: 1105609. It's address is at 1 Councillor Street, Camberwell, London SE5 0LY. The Charity's Trustees, during the year ended 31 December 2024 were:

O. Johnson	N. Smith
D. Gordon	M. Walker
D.M. Sappleton	E. Bushey

The object of the charity is to promote the Christian religion in the South of England. It has the following specific investment powers:-

Power to collect, accept, issue appeals for donations and to do all things that shall further the attainment of the objects of the Church; and,

Power to invest money, real and personal property; and

Power to be at liberty to borrow as required by law.

CHARITY'S ACTIVITIES AND ACHIEVEMENTS DURING THE YEAR

To promote Christian faith through:

Regular Services
Regular Sunday School teaching
Bible Study Classes
Looking After Youth

The structure of the Church comprises of a Pastor, Ministers, Deacons and Sunday School teachers.

The Church holds regular conferences for different age groups of the congregation:-

Liaising with local churches of the local community
Liaising with Pentecostal Churches in the UK and throughout the world

Apart from the Pastor, all are volunteers.

The charity did not experience any deficits in it's fund raising activities.

RESERVES POLICY

The Charity has two types of reserve namely a general reserve which represents the unrestricted funds arising from past operating results and includes the fixed assets of the Charity and a Property Revaluation Reserve created to show the enhanced value of the church's freehold property which was valued on 6 September 2023. The total of the General Reserve stands at £668,955 (2023: £675,190) and the Property Revaluation Reserve of £2,575,000 (2023 - £2,575,000)

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT (continued)

GIFT AID CLAIMS

The Charity received Gift Aid claims of nil during the year (2023 nil).

INVESTMENT SELECTION POLICY

Short term - short term fixed deposit and money market account.

REVIEW OF MAJOR RISK

Health and safety, annual fire inspection to comply with fire regulations.

The Charity has building and public liability insurance covering the buildings.

DECLARATION

I declare, in my capacity of Trustee, that:-

The Trustees have approved the report above and overleaf and have authorised me to sign on their behalf.

.....
M. WALKER - FINANCE CHAIR

29 September 2025

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

STATEMENT OF ACCOUNTING POLICIES

AT 31 DECEMBER 2024

1 ACCOUNTING POLICIES

Accounting convention:

These financial statements have been prepared under the historical cost convention.

2 DEPRECIATION

Depreciation is calculated to write off the cost of the fixed assets over their estimated useful lives on the following annual bases:

Motor vehicles	: 25% reducing balance
Freehold property	: 2% straight line
Church furniture and equipment	: 20% reducing balance
Office furniture and equipment	: 15% reducing balance
Computers	: 25% straight line
Portakabin	: 10% straight line

3 INCOME AND EXPENDITURE

All income and expenditure represents unrestricted funds.

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

BALANCE SHEET

31 DECEMBER 2024

		UNRESTRICTED FUNDS	
	£	2024 £	2023 £
FIXED ASSETS			
Tangible Fixed Assets (Note 1)	3,025,150		3,043,804
Intangible Fixed Assets (Note 2)	<u>1,685</u>		<u>2,247</u>
		3,026,835	<u>3,046,051</u>
CURRENT ASSETS			
Debtors (Note 3)	52,618		66,413
Cash at bank	<u>169,937</u>		<u>143,562</u>
	222,555		209,975
CURRENT LIABILITIES			
Sundry creditors (Note 4)	<u>5,435</u>		<u>5,836</u>
NET CURRENT ASSETS		<u>217,120</u>	<u>204,139</u>
		<u>3,243,955</u>	<u>3,250,190</u>
Represented by:			
ACCUMULATED FUNDS (Note 5)		<u>3,243,955</u>	<u>3,250,190</u>

These financial statements were approved on behalf of the Council of Management on 29 September 2025

..... **M. WALKER - Finance Chair**

..... **J. HALL - Treasurer**

The attached notes form part of the financial statements.

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

NOTES TO THE ACCOUNTS

31 DECEMBER 2024

1 FIXED ASSETS

	Church Furniture & Equipment £	Freehold Property £	Motor Vehicles £	Computer Equipment £	Office Furniture & Equipment £	Total £
Cost:						
At 1 January 2024	217,919	3,325,000	46,906	19,742	42,555	3,652,122
Additions	-	-	-	-	-	-
At 31 December 2024	<u>217,919</u>	<u>3,325,000</u>	<u>46,906</u>	<u>19,742</u>	<u>42,555</u>	<u>3,652,122</u>
Depreciation:						
At 1 January 2024	200,816	305,200	46,706	19,397	36,199	608,318
Charge	2,565	15,000	50	86	953	18,654
At 31 December 2024	<u>203,381</u>	<u>320,200</u>	<u>46,756</u>	<u>19,483</u>	<u>37,152</u>	<u>626,972</u>
Net book value:						
At 31 December 2024	<u>14,538</u>	<u>3,004,800</u>	<u>150</u>	<u>259</u>	<u>5,403</u>	<u>3,025,150</u>
At 31 December 2023	<u>17,103</u>	<u>3,019,800</u>	<u>200</u>	<u>345</u>	<u>6,356</u>	<u>3,043,804</u>

The freehold property is valued at it's open market value at 6 September 2023. The excess of the open market value at that date over cost, has been credited to a proprty revaluation reserve account.

2 INTANGIBLE FIXED ASSETS

Church website

Cost:

Balance at 1 January 2024

Additions in year

Balance at 31 December 2024

DEPRECIATION

At 1 January 2024

Charge for the year

At 31 December 2024

Net book value

2024
£

2023
£

34,585

34,585

-

-

34,585

34,585

32,338

31,589

562

749

32,900

32,338

1,685

2,247

3 DEBTORS

Loan - Life Tabernacle

Gift Aid receivable

Other debtors

34,000

50,000

16,413

16,413

2,205

-

52,618

66,413

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

NOTES TO THE ACCOUNTS

AT 31 DECEMBER 2024

	2024 £	2023 £
4 CREDITORS		
Smartest Energy	385	146
British Telecom	594	594
Inland Revenue	886	1,706
Accountancy	<u>3,570</u>	<u>3,390</u>
	<u>5,435</u>	<u>5,836</u>
 5 ACCUMULATED FUND		
General Fund:		
Balance at 1 January 2024	675,190	689,739
Net income for the year	<u>(6,235)</u>	<u>(14,549)</u>
 Balance at 31 December 2024	<u>668,955</u>	<u>675,190</u>
 OTHER RESERVES		
Property Revaluation Reserve:		
Balance at 1 January 2024	2,575,000	-
Additions in year	-	2,575,000
Balance at 31 December 2024	<u>2,575,000</u>	<u>2,575,000</u>
 TOTAL RESERVES	<u>3,243,955</u>	<u>3,250,190</u>

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH**INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 DECEMBER 2024**

		UNRESTRICTED FUNDS 2024 £	UNRESTRICTED FUNDS 2023 £
INCOME	£		
Tithes and offerings		169,674	165,924
Interest receivable		<u>2,789</u>	<u>2,027</u>
		172,463	167,951
EXPENDITURE			
Pastor's salary	30,000		30,000
Salaries and national insurance	6,240		7,325
Pension costs	4,590		4,906
Water rates	1,104		1,354
Light and heat	29,455		19,606
Building insurance	8,882		6,185
Telephone and postage	1,401		2,773
Printing and stationery	2,203		4,598
Building repairs and maintenance	6,353		9,562
Office equipment and maintenance	2,891		1,474
Motor and travel expenses	2,207		4,082
Cleaning and caretaking expenses	23,151		22,952
Hospitality	2,599		2,364
Computer software costs	706		329
Bereavement Fund	1,354		265
Gifts and Special Offerings	805		5,325
Conferences and Retreat expenses	900		1,450
Missions	13,855		13,744
Youth Department expenses	3,482		677
Men's department	600		600
Bank charges	258		662
Visiting Ministers' expenses	2,400		1,950
Accountancy	3,570		3,594
Hire of equipment	309		1,022
Sundry expenses	208		1,055
Washroom and toiletry supplies	782		2,724
National Ladies Week	450		300
Anniversary expenses	3,479		3,545
Legal and professional fees	-		4,342
Minister tithes	3,224		2,640
Courses and training	750		-
Love and welfare	1,274		1,024
Depreciation	<u>19,216</u>		<u>20,071</u>
		<u>178,698</u>	<u>182,500</u>
EXCESS OF EXPENDITURE OVER INCOME FOR THE YEAR		<u>(6,235)</u>	<u>(14,549)</u>

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

England & Wales - Charity number 1105609

Accounts

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

REGISTERED CHARITY No: 1105609

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

THE ACCOUNTING HOUSE COMPANY LIMITED

- Bray on Thames -

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

31 DECEMBER 2023

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CALVERY TEMPLE UNITED PENTECOSTAL CHURCH

INFORMATION

31 DECEMBER 2023

TRUSTEES:	O. Johnson	N. Smith
	D. Gordon	M. Walker
	D.M. Sappleton	E. Bushay

CHARITY NUMBER: 1105609 (Registered in England & Wales)

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SL6 2ED

BANKERS: HSBC
103 Streatham Hill
Streatham
London
SW2 4UE

INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE OF

CALVARY TEMPLE - UNITED PENTECOSTAL CHURCH

We report on the accounts of the Charity for the year ended 31 December 2023 which are attached.

Respective responsibilities of trustees and examiners

As the Charity's management committee, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7) of the Act, 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 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 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.

THE ACCOUNTING HOUSE COMPANY LIMITED

WeirBank
Monkey Island Lane
Bray on Thames
SL6 2ED

28 August 2024

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT

Calvary Temple United Pentecostal Church is governed by a constitution and is a registered charity. No: 1105609. It's address is at 1 Councillor Street, Camberwell, London SE5 0LY. The Charity's Trustees, during the year ended 31 December 2023 were:

O. Johnson	N. Smith
D. Gordon	M. Walker
D.M. Sappleton	E. Bushey

The object of the charity is to promote the Christian religion in the South of England. It has the following specific investment powers:-

Power to collect, accept, issue appeals for donations and to do all things that shall further the attainment of the objects of the Church; and,

Power to invest money, real and personal property; and

Power to be at liberty to borrow as required by law.

CHARITY'S ACTIVITIES AND ACHIEVEMENTS DURING THE YEAR

To promote Christian faith through:

Regular Services
Regular Sunday School teaching
Bible Study Classes
Looking After Youth

The structure of the Church comprises of a Pastor, Ministers, Deacons and Sunday School teachers.

The Church holds regular conferences for different age groups of the congregation:-

Liaising with local churches of the local community
Liaising with Pentecostal Churches in the UK and throughout the world

Apart from the Pastor, all are volunteers.

The charity did not experience any deficits in it's fund raising activities.

RESERVES POLICY

The Charity has two types of reserve namely a general reserve which represents the unrestricted funds arising from past operating results and includes the fixed assets of the Charity and a Property Revaluation Reserve created to show the enhanced value of the church's freehold property which was valued on 6 September 2023. The total of the General Reserve stands at £675,190 (2022: £689,739) and the Property Revaluation Reserve of £2,575,000 (2022- Nil)

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT (continued)

GIFT AID CLAIMS

The Charity received Gift Aid claims of nil during the year (2022 nil).

INVESTMENT SELECTION POLICY

Short term - short term fixed deposit and money market account.

REVIEW OF MAJOR RISK

Health and safety, annual fire inspection to comply with fire regulations.

The Charity has building and public liability insurance covering the buildings.

DECLARATION

I declare, in my capacity of Trustee, that:-

The Trustees have approved the report above and overleaf and have authorised me to sign on their behalf.

.....
M. WALKER - FINANCE CHAIR

28 August 2024

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

STATEMENT OF ACCOUNTING POLICIES

AT 31 DECEMBER 2023

1 ACCOUNTING POLICIES

Accounting convention:

These financial statements have been prepared under the historical cost convention.

2 DEPRECIATION

Depreciation is calculated to write off the cost of the fixed assets over their estimated useful lives on the following annual bases:

Motor vehicles	: 25% reducing balance
Freehold property	: 2% straight line
Church furniture and equipment	: 20% reducing balance
Office furniture and equipment	: 15% reducing balance
Computers	: 25% straight line
Portakabin	: 10% straight line

3 INCOME AND EXPENDITURE

All income and expenditure represents unrestricted funds.

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

BALANCE SHEET

31 DECEMBER 2023

		UNRESTRICTED FUNDS 2023	2023
	£	£	£
FIXED ASSETS			
Tangible Fixed Assets (Note 1)	3,043,804		488,126
Intangible Fixed Assets (Note 2)	<u>2,247</u>		<u>2,996</u>
		3,046,051	<u>491,122</u>
CURRENT ASSETS			
Debtors (Note 3)	66,413		68,829
Cash at bank	<u>143,562</u>		<u>136,319</u>
	209,975		205,148
CURRENT LIABILITIES			
Sundry creditors (Note 4)	<u>5,836</u>		<u>6,531</u>
NET CURRENT ASSETS		<u>204,139</u>	<u>198,617</u>
		<u>3,250,190</u>	<u>689,739</u>
Represented by:			
ACCUMULATED FUNDS (Note 5)		<u>3,250,190</u>	<u>689,739</u>

These financial statements were approved on behalf of the Council of Management on 28 August 2024.

..... **M. WALKER - Finance Chair**

..... **J. HALL - Treasurer**

The attached notes form part of the financial statements.

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

NOTES TO THE ACCOUNTS

31 DECEMBER 2023

1 FIXED ASSETS

	Church Furniture & Equipment £	Freehold Property £	Motor Vehicles £	Computer Equipment £	Office Furniture & Equipment £	Total £
Cost:						
At 1 January 2023	217,919	750,000	46,906	19,742	42,555	1,077,122
Additions	-	2,575,000	-	-	-	2,575,000
At 31 December 2023	<u>217,919</u>	<u>3,325,000</u>	<u>46,906</u>	<u>19,742</u>	<u>42,555</u>	<u>3,652,122</u>
Depreciation:						
At 1 January 2023	197,797	290,200	46,640	19,282	35,077	588,996
Charge	3,019	15,000	66	115	1,122	19,322
At 31 December 2023	<u>200,816</u>	<u>305,200</u>	<u>46,706</u>	<u>19,397</u>	<u>36,199</u>	<u>608,318</u>
Net book value:						
At 31 December 2023	<u>17,103</u>	<u>3,019,800</u>	<u>200</u>	<u>345</u>	<u>6,356</u>	<u>3,043,804</u>
At 31 December 2022	<u>20,122</u>	<u>459,800</u>	<u>266</u>	<u>460</u>	<u>7,478</u>	<u>488,126</u>

The freehold property is valued at it's open market value at 6 September 2023. The excess of the open market value at that date over cost, has been credited to a proprty revaluation reserve account.

2 INTANGIBLE FIXED ASSETS

Church website

Cost:

Balance at 1 January 2023

Additions in year

Balance at 31 December 2023

DEPRECIATION

At 1 January 2023

Charge for the year

At 31 December 2023

Net book value

2023
£

2022
£

34,585

34,585

-

-

34,585

34,585

31,589

30,591

749

998

32,338

31,589

2,247

2,996

3 DEBTORS

Loan - Life Tabernacle

Gift Aid receivable

Other debtors

50,000

50,000

16,413

16,413

-

2,416

66,413

68,829

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

NOTES TO THE ACCOUNTS

AT 31 DECEMBER 2023

	2023 £	2022 £
4 CREDITORS		
British Gas	146	328
British Telecom	594	385
Inland Revenue	1,706	2,842
Accountancy	3,390	2,976
	<u>5,836</u>	<u>6,531</u>
5 ACCUMULATED FUND		
General Fund:		
Balance at 1 January 2022	689,739	688,800
Net income for the year	(14,549)	939
	<u>675,190</u>	<u>689,739</u>
Balance at 31 December 2022		
	<u>675,190</u>	<u>689,739</u>
OTHER RESERVES		
Property Revaluation Reserve:		
Balance at 1 January 2023	-	-
Additions in year	2,575,000	-
Balance at 31 December 2023	<u>2,575,000</u>	<u>-</u>
TOTAL RESERVES	<u>3,250,190</u>	<u>689,739</u>

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH**INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 DECEMBER 2023**

		UNRESTRICTED FUNDS 2023 £	UNRESTRICTED FUNDS 2022 £
INCOME	£		
Tithes and offerings		165,924	162,281
Interest receivable		<u>2,027</u>	<u>276</u>
		167,951	162,557
EXPENDITURE			
Pastor's salary	30,000		30,000
Salaries and national insurance	7,325		8,324
Pension costs	4,906		2,616
Water rates	1,354		468
Light and heat	19,606		6,671
Building insurance	6,185		7,608
Telephone and postage	2,773		4,569
Printing and stationery	4,598		4,112
Building repairs and maintenance	9,562		6,351
Office equipment and maintenance	1,474		1,606
Motor and travel expenses	4,082		1,453
Cleaning and caretaking expenses	22,952		30,148
Hospitality	2,364		1,590
Computer software costs	329		697
Bereavement Fund	265		1,860
Gifts and Special Offerings	5,325		874
Conferences and Retreat expenses	1,450		900
Missions	13,744		14,160
Youth Department expenses	677		1,355
Men's department	600		600
Bank charges	662		365
Visiting Ministers' expenses	1,950		1,450
Accountancy	3,594		3,696
Hire of equipment	1,022		1,855
Sundry expenses	1,055		747
Donations	-		-
Washroom and toiletry supplies	2,724		5,051
National Ladies Week	300		500
Anniversary expenses	3,545		1,949
Legal and professional fees	4,342		864
Minister tithes	2,640		2,870
Courses and training	-		700
Love and welfare	1,024		2,100
Depreciation	<u>20,071</u>		<u>13,609</u>
		<u>182,500</u>	<u>161,718</u>
EXCESS OF EXPENDITURE OVER INCOME FOR THE YEAR		<u>(14,549)</u>	<u>839</u>

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

England & Wales - Charity number 1105609

Accounts



CALVARY TEMPLE UNITED PENTECOSTAL CHURCH			charity No		1105609	CC17a
Annual accounts for the period						
Period start date		01/01/2022	To	Period end date	31/12/2022	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	162,281	-	-	162,281	168,910
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	276	-	-	276	8
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	-	-	-	-	34,565
Total incoming resources		S06	162,557	-	-	162,557	203,483
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	161,618	-	-	161,618	169,384
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	-	-	-	-	-
Governance costs		S11	-	-	-	-	-
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	161,618	-	-	161,618	169,384
Net incoming/(outgoing) resources before transfers		S14	939	-	-	939	34,099
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	939	-	-	939	34,099
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	939	-	-	939	34,099
Total funds brought forward		S20	688,800	-	-	688,800	654,701
Total funds carried forward		S21	689,739	-	-	689,739	688,800

Section B Balance sheet

	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	488,126	-	-	488,126	500,990
	B02	2,996	-	-	2,996	3,994
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	491,122	-	-	491,122	504,984
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	68,829	-	-	68,829	68,822
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	136,319	-	-	136,319	123,966
Total current assets	B09	205,148	-	-	205,148	192,788
Creditors: amounts falling due within one year (Note 12)	B10	6,531	-	-	6,531	8,972
Net current assets/(liabilities)	B11	198,617	-	-	198,617	183,816
Total assets less current liabilities	B12	689,739	-	-	689,739	688,800
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	689,739	-	-	689,739	688,800
Funds of the Charity						
Unrestricted funds	B16	-			-	-
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	-	-	-	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	M. WALKER	18.09.2023

Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or
- and with the Charities Act.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - the trustees are virtually certain they will receive the resources; and - the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

NONE

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	TIHES AND OFFERINGS	162,281	168,910
	INVESTMENT INCOME	276	8
	OTHER	-	34,565
		-	-
		-	-
	Total	162,557	203,483
Activities for generating funds		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment income	INTEREST RECEIVED	276	8
		-	-
		-	-
		-	-
		-	-
	Total	276	8
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	ADMINISTRATIVE COSTS	161,618	169,384
		-	-
		-	-
		-	-
	Total	161,618	169,384
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities		-	-
		-	-
		-	-
		-	-
	Total	-	-
Governance costs		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
3696	2760

Section C	Notes to the accounts	(cont)
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Note 7 **Paid employees**
Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	35,299	38,317
Employer's National Insurance costs	3,025	3,518
Pension costs	2,616	3,763
Total staff costs	40,940	45,598

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	1	1
Charitable Activities	1	1
Governance	1	1
Other	-	-
Total	3	3

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

N/A

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C**Notes to the accounts****(cont)****Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	750,000	-	46,906	280,216	-	1,077,122
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	750,000	-	46,906	280,216	-	1,077,122

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate	1%		25%	15%	

Balance brought forward	282,700	-	46,552	246,880	-	576,132
Depreciation charge for year	7,500	-	88	5,276	-	12,864
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	290,200	-	46,640	252,156	-	588,996

9.3 Net book value

Brought forward	467,300	-	354	33,336	-	500,990
Carried forward	459,800	-	266	28,060	-	488,126

9.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

N/A

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C
Notes to the accounts
(cont)
Note 10 Investment assets

Please complete this note if the charity has any investment assets.

N/A

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

Trade debtors

Amounts due from subsidiary and associated undertakings

Other debtors

Prepayments and accrued income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
50,000.0	50,000.0	-	-
18,829.0	18,822.0	-	-
68,829.0	68,822.0	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

Loans and overdrafts

Trade creditors

Amounts due to subsidiary and associated undertakings

Other creditors

Accruals and deferred income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
6,581	8,972	-	-
6,581	8,972	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Section C	Notes to the accounts	(cont)
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Note 13 **Endowment and restricted income funds** **N/A**
Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
		N/A

13.2 Movements of major funds **N/A**

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds **N/A**

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Section C	Notes to the accounts	(cont)
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Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
Mark Sappleton - Resident minister	Contract of Employment	30000	30000

14.2 Loans N/A

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties N/A

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Section C	Notes to the accounts	(cont)
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Note 15	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

REGISTERED CHARITY No: 1105609

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

THE ACCOUNTING HOUSE COMPANY LIMITED

- Bray on Thames -

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

31 DECEMBER 2022

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Income and Expenditure Account	9

CALVERY TEMPLE UNITED PENTECOSTAL CHURCH

INFORMATION

31 DECEMBER 2022

TRUSTEES:	O. Johnson	N. Smith
	D. Gordon	M. Walker
	D.M. Sappleton	E. Bushay

CHARITY NUMBER: 1105609 (Registered in England & Wales)

ACCOUNTANTS: The Accounting House Company Limited
WeirBank
Monkey Island Lane
Bray on Thames
SL6 2ED

BANKERS: HSBC
103 Streatham Hill
Streatham
London
SW2 4UE

INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE OF

CALVARY TEMPLE - UNITED PENTECOSTAL CHURCH

We report on the accounts of the Charity for the year ended 31 December 2022 which are attached.

Respective responsibilities of trustees and examiners

As the Charity's management committee, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7) of the Act, 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 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 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.

THE ACCOUNTING HOUSE COMPANY LIMITED

WeirBank
Monkey Island Lane
Bray on Thames
SL6 2ED

18 September 2023

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT

Calvary Temple United Pentecostal Church is governed by a constitution and is a registered charity. No: 1105609. It's address is at 1 Councillor Street, Camberwell, London SE5 0LY. The Charity's Trustees, during the year ended 31 December 2022 were:

O. Johnson	N. Smith
D. Gordon	M. Walker
D.M. Sappleton	E. Bushey

The object of the charity is to promote the Christian religion in the South of England. It has the following specific investment powers:-

Power to collect, accept, issue appeals for donations and to do all things that shall further the attainment of the objects of the Church; and,

Power to invest money, real and personal property; and

Power to be at liberty to borrow as required by law.

CHARITY'S ACTIVITIES AND ACHIEVEMENTS DURING THE YEAR

To promote Christian faith through:

Regular Services
Regular Sunday School teaching
Bible Study Classes
Looking After Youth

The structure of the Church comprises of a Pastor, Ministers, Deacons and Sunday School teachers.

The Church holds regular conferences for different age groups of the congregation:-

Liaising with local churches of the local community
Liaising with Pentecostal Churches in the UK and throughout the world

Apart from the Pastor, all are volunteers.

The charity did not experience any deficits in it's fund raising activities.

RESERVES POLICY

The Charity has one type of reserve namely a general reserve which represents the unrestricted funds arising from past operating results and includes the fixed assets of the Charity - the total of the general reserve stands as £689,739 (2021 : £688,800).

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT (continued)

GIFT AID CLAIMS

The Charity received Gift Aid claims of during the year (2021 £).

INVESTMENT SELECTION POLICY

Short term - short term fixed deposit and money market account.

REVIEW OF MAJOR RISK

Health and safety, annual fire inspection to comply with fire regulations.

The Charity has building and public liability insurance covering the buildings.

DECLARATION

I declare, in my capacity of Trustee, that:-

The Trustees have approved the report above and overleaf and have authorised me to sign on their behalf.



.....
M. WALKER - FINANCE CHAIR

18 September 2023

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

STATEMENT OF ACCOUNTING POLICIES

AT 31 DECEMBER 2022

1 ACCOUNTING POLICIES

Accounting convention:

These financial statements have been prepared under the historical cost convention.

2 DEPRECIATION

Depreciation is calculated to write off the cost of the fixed assets over their estimated useful lives on the following annual bases:

Motor vehicles	: 25% reducing balance
Freehold property	: 2% straight line
Church furniture and equipment	: 20% reducing balance
Office furniture and equipment	: 15% reducing balance
Computers	: 25% straight line
Portakabin	: 10% straight line

3 INCOME AND EXPENDITURE

All income and expenditure represents unrestricted funds.

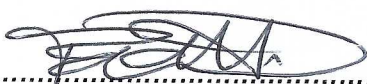
CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

BALANCE SHEET

31 DECEMBER 2022

		UNRESTRICTED FUNDS	
	£	2022 £	2021 £
FIXED ASSETS			
Tangible Fixed Assets (Note 1)	488,126		500,990
Intangible Fixed Assets (Note 2)	<u>2,996</u>		<u>3,994</u>
		491,122	<u>504,984</u>
CURRENT ASSETS			
Debtors (Note 3)	68,829		68,822
Cash at bank	<u>136,319</u>		<u>123,966</u>
	205,148		192,788
CURRENT LIABILITIES			
Sundry creditors (Note 4)	<u>6,531</u>		<u>8,972</u>
NET CURRENT ASSETS		<u>198,617</u>	<u>183,816</u>
		<u>689,739</u>	<u>688,800</u>
Represented by:			
ACCUMULATED FUNDS (Note 5)		<u>689,739</u>	<u>688,800</u>

These financial statements were approved on behalf of the Council of Management on 18 September 2023.


.....

M. WALKER - Finance Chair


.....

J. HALL - Treasurer

The attached notes form part of the financial statements.

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

NOTES TO THE ACCOUNTS

31 DECEMBER 2022

1 FIXED ASSETS	Church Furniture & Equipment £	Freehold Property £	Motor Vehicles £	Computer Equipment £	Office Furniture & Equipment £	Total £
Cost:						
At 1 January 2022	217,919	750,000	46,906	19,742	42,555	1,077,122
Additions	-	-	-	-	-	-
At 31 December 2022	<u>217,919</u>	<u>750,000</u>	<u>46,906</u>	<u>19,742</u>	<u>42,555</u>	<u>1,077,122</u>
Depreciation:						
At 1 January 2022	193,994	282,700	46,552	19,128	33,758	576,132
Charge	3,803	7,500	88	154	1,319	12,864
At 31 December 2022	<u>197,797</u>	<u>290,200</u>	<u>46,640</u>	<u>19,282</u>	<u>35,077</u>	<u>588,996</u>
Net book value:						
At 31 December 2022	<u>20,122</u>	<u>459,800</u>	<u>266</u>	<u>460</u>	<u>7,478</u>	<u>488,126</u>
At 31 December 2021	<u>23,925</u>	<u>467,300</u>	<u>354</u>	<u>614</u>	<u>8,797</u>	<u>500,990</u>

The freehold property is valued at it's open market value at 2 February 1990. The excess of the open market value at that date over cost, has been credited to the Accumulated Fund.

	2022 £	2021 £
2 INTANGIBLE FIXED ASSETS		
Church website		
Cost:		
Balance at 1 January 2022	34,585	34,585
Additions in year	-	-
Balance at 31 December 2022	<u>34,585</u>	<u>34,585</u>
DEPRECIATION		
At 1 January 2022	30,591	29,260
Charge for the year	998	1,331
At 31 December 2022	<u>31,589</u>	<u>30,591</u>
Net book value	<u>2,996</u>	<u>3,994</u>
3 DEBTORS		
Loan - Life Tabernacle	50,000	50,000
Gift Aid receivable	16,413	16,413
Other debtors	<u>2,416</u>	<u>2,409</u>
	<u>68,829</u>	<u>68,822</u>

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

NOTES TO THE ACCOUNTS

AT 31 DECEMBER 2022

	2022	2021
	£	£
4 CREDITORS		
British Gas	328	285
British Telecom	385	256
Inland Revenue	2,842	2,611
Accountancy	2,976	5,820
	<u>6,531</u>	<u>8,972</u>
5 ACCUMULATED FUND		
General Fund:		
Balance at 1 January 2022	688,800	654,701
Net income for the year	<u>939</u>	<u>34,099</u>
Balance at 31 December 2022	<u>689,739</u>	<u>688,800</u>

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH**INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 DECEMBER 2022**

		UNRESTRICTED FUNDS 2022 £	UNRESTRICTED FUNDS 2021 £
INCOME	£		
Tithes and offerings		162,281	168,910
Interest receivable		276	8
HSBC refund		-	34,565
		<u>162,557</u>	<u>203,483</u>
EXPENDITURE			
Pastor's salary	30,000		30,000
Salaries and national insurance	8,324		11,385
Pension costs	2,616		3,703
Water rates	468		212
Light and heat	6,671		10,137
Building insurance	7,608		7,754
Telephone and postage	4,569		4,257
Printing and stationery	4,112		2,479
Building repairs and maintenance	6,351		14,688
Office equipment and maintenance	1,606		1,007
Motor and travel expenses	1,453		3,002
Cleaning and caretaking expenses	30,148		27,082
Hospitality	1,590		2,272
Computer software costs	697		384
Bereavement Fund	1,860		274
Gifts and Special Offerings	874		970
Conferences and Retreat expenses	900		1,935
Missions	14,160		11,010
Youth Department expenses	1,355		200
Men's department	600		200
Bank charges	365		849
Visiting Ministers' expenses	1,450		1,004
Accountancy	3,696		2,760
Hire of equipment	1,855		4,844
Sundry expenses	747		46
Donations	-		200
Washroom and toiletry supplies	5,051		1,084
Advertising	-		150
National Ladies Week	500		800
Anniversary expenses	1,949		5,778
Legal and professional fees	864		146
Minister tithes	2,870		3,015
Courses and training	700		-
Love and welfare	2,100		875
Depreciation	<u>13,609</u>		<u>14,882</u>
		<u>161,718</u>	<u>169,384</u>
EXCESS OF INCOME OVER EXPENDITURE FOR THE YEAR		<u>839</u>	<u>34,099</u>

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

England & Wales - Charity number 1105609

Accounts



CALVARY TEMPLE UNITED PENTECOSTAL CHURCH		Charity No (if any)	1105609
Annual accounts for the period			
Period start date	1/1/2021	To	Period end date 12/31/2021

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04
Incoming resources (Note 3)						
Incoming resources from generated funds			-	-	-	-
Voluntary income		S01	168,910	-	-	168,910
Activities for generating funds		S02	-	-	-	-
Investment income		S03	8	-	-	8
Incoming resources from charitable activities		S04	-	-	-	-
Other incoming resources		S05	34,565	-	-	34,565
Total incoming resources		S06	203,483	-	-	203,483
Resources expended (Notes 4-8)						
Costs of Generating Funds			-	-	-	-
Costs of generating voluntary income		S07	169,384	-	-	169,384
Fundraising trading costs		S08	-	-	-	-
Investment management costs		S09	-	-	-	-
Charitable activities		S10	-	-	-	-
Governance costs		S11	-	-	-	-
Other resources expended		S12	-	-	-	-
Total resources expended		S13	169,384	-	-	169,384
Net incoming/(outgoing) resources before transfers		S14	34,099	-	-	34,099
Gross transfers between funds		S15	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	34,099	-	-	34,099
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-
Net movement in funds		S19	34,099	-	-	34,099
Total funds brought forward		S20	654,701	-	-	654,701
Total funds carried forward		S21	688,800	-	-	688,800

CC17a

**Total last
year
£**

F05

-
140,650
-
47
-
-
140,697

-
151,978
-
-
-
-
-
151,978
- 11,281
-
- 11,281

-
-
- 11,281
665,982
654,701

Section B Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03
Fixed assets				
Tangible assets (Note 9)	B01	500,990	-	-
	B02	3,994	-	-
Investments (Note 10)	B03	-	-	-
Total fixed assets	B04	504,984	-	-
Current assets				
Stock and work in progress	B05	-	-	-
Debtors (Note 11)	B06	68,822	-	-
(Short term) investments	B07	-	-	-
Cash at bank and in hand	B08	123,966	-	-
Total current assets	B09	192,788	-	-
Creditors: amounts falling due within one year (Note 12)	B10	8,972	-	-
Net current assets/(liabilities)	B11	183,816	-	-
Total assets less current liabilities	B12	688,800	-	-
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-
Provisions for liabilities and charges	B14	-	-	-
Net assets	B15	688,800	-	-
Funds of the Charity				
Unrestricted funds	B16	-		
	B17	-		
Restricted income funds (Note 13)	B18		-	
Endowment funds (Note 13)	B19			-
Total funds	B20	-	-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print I

	M. WA



Total this year £	Total last year £
F04	F05
500,990	514,541
3,994	5,325
-	-
504,984	519,866

-	-
68,822	70,013
-	-
123,966	70,923
192,788	140,936

8,972	6,101
-------	-------

183,816	134,835
---------	---------

688,800	654,701
---------	---------

-	-
-	-

688,800	654,701
---------	---------

-	-
-	-
-	-
-	-

-	-
---	---

Name	Date of approval
ALKER	10/7/2022

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (or fair value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP)
 - and with*

✓

 Accounting Standards;
 - or

 Financial Reporting Standards for Charities
 - and with the Charities Act.
- [** except for the following].

N/A

* -Tick as appropriate:

- ☐ if all relevant disclosures shown in the pack have been given
- ☐ if disclosures completed in these accounts have been restricted to the "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then tick in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation and recognition) except for the following).

N/A

§ if no changes have been made to accounting policies then delete this section

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§ if no changes have been made to accounts for previous periods then delete this section)

N/A

§§ if no changes have been made to accounts for previous periods then delete this section

Accounts

st (except that investments are shown at market

nmended Practice (SORP 2005);

Smaller Enterprises (FRSSE);

then please tick "Accounting Standards";

ed to those required by the FRSSE, then please tick

n delete these words; otherwise give details of any changes

n rules and methods of accounting) since last year (§

hese words.

§ except for the following).

en delete these words.

Note 2

Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - the trustees are virtually certain they will receive the resources; and - the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

NONE

Section C**Notes to the accounts****Note 3****Analysis of incoming resources**

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £
Voluntary income	TITHES AND OFFERINGS	168,910
		-
		-
		-
		-
	Total	168,910
Activities for generating funds		-
		-
		-
		-
		-
	Total	-
Investment income	INTEREST RECEIVED	8
		-
		-
		-
		-
	Total	8
Incoming resources from charitable activities		-
		-
		-
		-
		-
	Total	-

**Last year
£**

140,650
-
-
-
-
140,650

-
-
-
-
-
-

47
-
-
-
-
47

-
-
-
-
-
-

Section C**Notes to the accounts****Note 4****Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the account

	Analysis	This year £
Costs of generating voluntary income	ADMINISTRATIVE COSTS	169,384
		-
		-
		-
		-
	Total	169,384
Fundraising trading costs		-
		-
		-
		-
		-
	Total	-
Investment management costs		-
		-
		-
	Total	-
Charitable activities		-
		-
		-
		-
		-
	Total	-
Governance costs		-
		-
		-
	Total	-

(

S.

Last year
£

151,978
-
-
-
-
151,978

-
-
-
-
-
-

-
-
-
-

-
-
-
-
-
-

-
-
-
-

Section C**Notes to the accounts****Note 5 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure**6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
0	0
£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
2760	3060

Section C**Notes to the accounts****(c)****Note 7 Paid employees***Please complete this note if the charity has any employees.***7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	38,317	34,884
Employer's National Insurance costs	3,518	3,004
Pension costs	3,703	4,293
Total staff costs	45,538	42,181

7.2 Average number of full-time equivalent employees in the year**The parts of the charity in which the employees work**

	This year Number	Last year Number
Fundraising	1	1
Charitable Activities	1	1
Governance	1	1
Other	-	-
Total	3	3

7.3 Defined contribution pension scheme*Please complete if a defined contribution pension scheme is operated.***Brief details of the scheme**

--

	This year £	Last year £
The costs of the scheme to the charity for the year	0	0
The amount of any contributions outstanding at the year end	0	0
The amount of any contributions prepaid at the year end	0	0

Section C**Notes to the accounts****Note 8 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £
	-
	-
	-
	-
	-
	-
Total	-

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support costs associated with grantmaking. Please enter "Nil" if the charity does not identify any support costs.

Support costs of grantmaking

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of grantmaking please give details of the institution supported, purpose of the grant and the amount of the grant for each institution listed. Sufficient information should be given to provide a reasonable basis for the range of institutions supported.

Names of institutions	Purpose
Total grants to institutions	

(c)

Aggregate form a

Grants to individuals Total amount £
-
-
-
-
-
-
-

*Any support cost
or allocate*

£

*Next of its
and total paid to
the understanding*

Total amount of grants paid £
-
-
-
-
-
-
-
-
-
-
-

Section C

Notes to the accounts

Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	750,000	-	46,906	280,216	-	1,077,122
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	750,000	-	46,906	280,216	-	1,077,122

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward	275,200	-	46,434	240,947	-	562,581
Depreciation charge for year	7,500	-	118	5,933	-	13,551
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	282,700	-	46,552	246,880	-	576,132

9.3 Net book value

Brought forward	474,800	-	472	39,269	-	514,541
Carried forward	467,300	-	354	33,336	-	500,990

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

N/A

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C**Notes to the accounts****Note 10 Investment assets**

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £
Investment properties	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-
Investments in subsidiary or connected undertakings and companies	-
Securities not listed on a recognised Stock Exchange	-
Cash held as part of the investment portfolio	-
Other investments	-
Total	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 10% of the value of the charity's total investments) please provide details.

Investment held	
Market Value	

Balance

10.3 Income from investments for the year £
-
-
-
-
-
-
-

in 5 per cent

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	50,000.0	50,000.0	-	-
Prepayments and accrued income	18,822.0	20,013.0	-	-
Total	68,822.0	70,013.0	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	8,972	6,101	-	-
Total	8,972	6,101	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Section C**Notes to the accounts****Note 13 Endowment and restricted income funds**

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Section C**Notes to the accounts****Note 14****Transactions with related parties**

If the charity has any transactions with related parties (other than the trustee expenses note 6) details of such transactions should be provided in this note. If there are no transactions, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or received
		This year £
Mark Sappleton (Resident Minister)	Contract of Employment	30000

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties at the year end.

	Name of trustee or connected party	Legal authority	Amount
			This year £
Due to trustees and related parties			
Due from trustees and related parties			

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £

(co

s explained in
sactions to

aid to a trustee

or benefit value
Last year £
30000

ed parties by

t owing
Last year £

h a trustee or

Last year £

Note 15	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

CALVARY TEMPLE UNITED PENTECOSTAL CHURCH

England & Wales - Charity number 1105609

Accounts



Annual Accounts for the period

From (start date) **01/01/20** to (end date) **31/12/20**

Charity Name **CALVADY SIMPLE UNITED LUTHERAN CHURCH**

Charity No (if any) **1105609**

Section A Statement of Financial Activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Incoming resources (Note 3)							
Incoming resources from generated funds			140650			140650	225624
Voluntary income		S01					
Activities for generating funds		S02					
Investment income		S03	47			47	134
Incoming resources from charitable activities		S04					
Other incoming resources		S05					
Total incoming resources		S06	140697			140697	225758
Resources expended (Notes 4-8)							
Costs of generating funds			151978			151978	244764
Costs of generating voluntary income		S07					
Fundraising trading costs		S08					
Investment management costs		S09					
Charitable activities		S10					
Governance costs		S11					
Other resources expended		S12					
Total resources expended		S13	151978			151978	244764
Net incoming/(outgoing) resources before transfers		S14	(11281)			(11281)	(19006)
Gross transfers between funds		S15					
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	(11281)			(11281)	(19006)
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17					
Gains and losses on investment assets		S18					
Net movement in funds		S19					
Total funds brought forward		S20	665982			665982	684988
Total funds carried forward		S21	654701			654701	665982

Section B

Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Tangible assets	(Note 9) B01	519866			519866	534928
	B02					
Investments	(Note 10) B03					
Total fixed assets	B04	519866	-		519866	534928
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors	(Note 11) B06	70013			70013	67061
(Short term) investments	B07					
Cash at bank and in hand	B08	70923			70923	70129
Total current assets	B09	140936			140936	137190
Creditors: amounts falling due within one year	(Note 12) B10	6101	-	-		6136
Net current assets/(liabilities)	B11	134835				131054
Total assets less current liabilities	B12	654701				665982
Creditors: amounts falling due after one year	(Note 12) B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-				-
Net assets	B15	654701			654701	665982
Funds of the charity						
Unrestricted funds	B16					
	B17					
Restricted income funds	(Note 13) B18					
Endowment funds	(Note 13) B19	-				
Total funds	B20	654701			654701	665982

Signed by one or two trustees on behalf of all the trustees

Signature

Print name

Date of approval

M WALKER

10.12.21

Note 1 Basis of preparation

This section should be completed by all charities

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* ☒ Accounting standards;
or ☐ Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act

[** except for the following].

Give details in this box if a different standard has been followed.

N/A

* – Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** – If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

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 ✓

[§ except for the following].

Give details in this box of any material changes that have been made.

N/A

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years ✓

[§§ except for the following].

Give details in this box of any material changes that have been made.

N/A

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES**Liability recognition**

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

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

NONE

Note 3 Analysis of incoming resources*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
Voluntary income			
	Donations	140650	225624
	Total	240650	225624

Activities for generating funds

	Total		

Investment income

	Interest Income	47	134
	Total	47	134

Incoming resources from charitable activities

	Total		

Section C

Notes to the accounts (continued)

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income			
	Management and Administrative Costs	97792	176569
	Total	97792	176569
Fundraising trading costs			
	Total		
Investment management costs			
	Total		
Charitable activities	Costs related to the running and maintenance of the Church and its buildings	54186	68195
	Total	54186	68195
Governance costs			
	Total	-	-

Note 5 Support costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable activity £	Governance activity £	Total cost £
Total				

Note 6 Details of certain items of expenditure**6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
NIL	NIL
£ 7.00	£ 20.00

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditor's fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
3060	3060
-	-

Note 7 Paid employees*Please complete this note if the charity has any paid employees.***7.1 Staff costs**

Gross wages, salaries and benefits in kind

Employer's national insurance costs

Pension costs

Total staff costs

This year £	Last year £
34884	37744
3004	3985
4293	2844
42181	44573

7.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	1	1
Charitable Activities	1	1
Governance	1	1
Other		
Total	3	3

7.3 Defined contribution pension scheme*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

N/A

The costs of the scheme to the charity for the year

The amount of any contributions outstanding at the year end

The amount of any contributions prepaid at the year end

This year £	Last year £

Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
N/A		
Total		

8.2 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
N/A		
Total grants to institutions		

Section C

Notes to the accounts (continued)

Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets.

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	750 000	-	46 906	278 839	-	1 075 745
Additions				1377	-	1 377
Revaluations						
Disposals						
Transfers *						
Balance carried forward	750 000		46 906	280 216		1 077 123

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	~~SL~~ or RB	~~SL~~ or RB	SL or RB
**Rate	100%		25	15	

Balance brought forward	267 700		46 276	233 941		547 917
Depreciation charge for year	7 500		1 58	7 006		14 664
Impairment provisions						
Revaluations						
Disposals						
Transfers**						
Balance carried forward	275 200		46 434	240 947		562 581

9.3 Net book value

Brought forward	482 300		630	44 898		527 828
Carried forward	474 800		472	39 269		514 541

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation.

N/A

* The "Transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 10 Investment assets

Please complete this note if the charity has any investments assets.

10.1 Fixed assets investments

Carrying (market) value at beginning of year

Add: additions to investments at cost

Less: disposals at carrying value

Add/(deduct): net gain/(loss) on revaluation

Carrying (market) value at end of year

£

N/A

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SoFA row S03.

Analysis of investments

10.2
Market value
at year end

£

10.3
Income from
investments for
the year
£

Investment properties

Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes.

Investments in subsidiary or connected undertakings and companies

Securities not listed on a recognised stock exchange

Cash held as part of the investment portfolio

Other investments

Total

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market value

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors**Trade debtors**

Amounts due from subsidiary and associated undertakings

Other debtors

Prepayments and accrued income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
50000	50000	-	-
20013	17061	-	-
70013	67061		

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors**Loans and overdrafts****Trade creditors**

Amounts due to subsidiary and associated undertakings

Other creditors

Accruals and deferred income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
6101	6136	-	-
6101	6136		

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

N/A

Please complete this note if the charity has any endowment or restricted income funds.

Please give a brief description of any of the following type of funds held by the charity:

- *permanent endowment funds (PE);*
- *expendable endowment funds (EE); and*
- *restricted income funds, including special trusts, of the charity (R).*

N/A

Fund name	Type (PE, EE or R)	Purpose and restrictions

NI A

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Total funds						

N/A

Please give details of any transfers between funds.

From fund (name)	To fund (name)	Reason	Amount

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
~~BARBARA FULFORD~~	CONTRACT		
MARY SAMPSON	EMPLOYMENT	30 000	30 000
RESIDENT MINISTER			

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

Name of trustee or connected party	Legal authority	Amount owing	
		This year £	Last year £
Due to trustees and related parties	N/A		
Due from trustees and related parties			

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or other related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
		N/A		