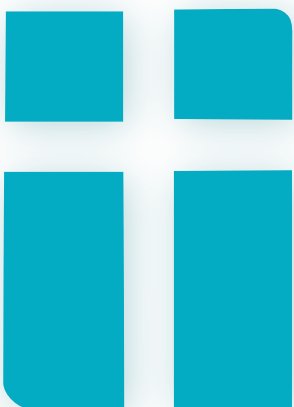


Calvary Chapel Southampton

Annual Report & Accounts
Year Ended 31st Dec | 2023



Calvary Chapel Southampton Limited

Annual Report and Accounts

Year Ended 31st Dec 2023

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Objectives and Achievements

Objects of the Charity

The Charity's Objects (the Objects) are the advancement of Christianity for the benefit of the public in accordance with the following:

- a. To worship God the Father, Son and Holy Spirit;
- b. To build up the Church of Jesus Christ, in particular through the teaching and preaching of the Word of God (The Bible);
- c. To proclaim that men and women should repent and believe in Jesus Christ as Saviour and Lord; As we have opportunity, to do good to all, especially to those who are of the household of faith (Galatians 6:10).

Activities of the Charity

The main objective for which the charity is formed can be summarised as this: to bring God glory, and benefit all people, by the advancement of the Christian faith. All of the charity's activities are intended to work towards this objective.

The Trustees have considered the Charity Commission's guidelines on public benefit and continue to review the charity's activities to ensure that they provide benefit to the public. In shaping and planning our activities the trustees always ensure that the programmes we undertake are in line with our main objective.

The charity rents a building with multiple rooms for its weekly worship services at a local school. These services are for all who will attend, and are open to Christians and non-Christians, regular and non-regular members: there is no barrier to attendance. We are pleased to have attracted the wider community around times of celebration such as Easter, Christmas and baptism services. The teaching from our weekly worship services is also made available online and is accessible freely by the public.

A summary of our activities in 2023:

- The provision of weekly services on a Sunday morning, to gather together to worship God and build up the church of Jesus Christ through Bible teaching and prayer, including the provision of general pastoral care of all.
- Specific pastoral care of families and individuals, as needed and required, by the pastor and wider leadership team, such as: bereavement care, marital & pre-marital counselling, hospital & home visitation.
- The provision of children's care & activities during every weekly service, overseen by a qualified appointed person on a voluntary basis, and supported by a team of volunteers.
- Production and distribution of weekly bulletin communication via email, to edify the saints, celebrate growth in groups and individuals, and share acts of loving service, overseen by an appointed member of staff.
- The provision of weekly Mid-Week community groups, to edify the church through studying God's word & provide opportunity to do good to all through acts of loving service and prayer.
- The design and production of high-quality materials to facilitate the mid-week groups. The content, production and design expertly supported by volunteers.
- The provision of our first ever whole-church weekend away, to provide extended time and space to gather together to worship God through song, fellowship and study of

God's word. Expertly organised and delivered by charity staff, with support from additional external speakers.

- The provision of leadership, support, opportunity and resources to encourage all other aspects of individual growth in service toward the church through the development of the gifts and talents provided by God.
- The provision of benevolence support to individuals and families in need, including financial assistance, advice, spiritual counsel and instruction, to those experiencing unforeseen financial difficulties, with a view to leading them to reach eventual sustained self-sufficiency.
- "Missions" grants to individuals or organisations, locally, nationally & globally, only where this would directly meet the objects of the charity through the activity of these individuals or organisations. Specifically to: a linked-church in Kiev, Ukraine, Creationfest UK, specific individuals engaged in missions overseas.

Achievements and Performance, Year Ended 31st Dec 2023

The trustees continued to meet regularly, providing strategic, financial and operational governance to support the charity to meet its objectives. This includes meeting to set and approve the charity's budget, the remuneration of staff, and to maintain oversight of all legal responsibilities and duties, including safeguarding.

The charity's core leadership team, led by the pastor, continued to meet regularly to oversee and facilitate the delivery of the activities of the church. This included reviewing and developing the church's vision, values & mission, and communicating this with the wider church.

This year, the activities of the church were expertly supported by the appointment of an administrative lead, who's faithful labour positively impacted the entire organization and all who are served by it. Operationally, this led to evidenced improvements in the charity's website, communications, minute & record keeping, volunteer onboarding, practical arrangements for weekly services, the planning & delivery of the weekend away, facilities and asset management, and the development of multiple individuals and teams of volunteers across the church. Whilst this appointment was only able to be for 6 months, the positive impact of the work completed continues to be felt many months later.

Volunteers

The activities undertaken by the charity are supported by numerous volunteers. Their passion, expertise, experience and efforts combine to ensure the charity continues to deliver the above activities towards its objective. The gifts, talents and skills which God has given are then nurtured and developed, bringing to fruition many activities and acts of service throughout the life of the church. We are extremely grateful to God for all He has given His church, and share with our volunteers in declaring how God it is to serve one another in love.

Children's Ministry

Our Children's ministry has been a particular area of growth this year. Fueled by the efforts of our administrator, we have sought out those God had prepared for the roles of leading and supporting in this ministry. This provision now exists every week, with organised and resourced activities shaped by an agreed curriculum, for the benefit of all children in attendance aged 0 – 11.

Worship Ministry

Sung worship is an essential component of our weekly services and offers every attendee the opportunity to join in corporate worship of God. This year, to allow us to continue to meet this objective, significant investment was required to replace equipment which was over a decade old and no longer fit for purpose. This financial investment is part of a strategy of support put in place to develop this area, alongside the instigation of regular team meetings and training opportunities to support our volunteer team to develop the gifts God has given, for His glory.

Weekend Away

2023 featured our first ever Weekend Away; a 3 day retreat to provide extended space and time for fellowship, study of God's word, and corporate worship. This retreat was open to all, inviting a small cost which was heavily subsidised, and waved entirely for those unable to afford it. The retreat was held on a hired bespoke campsite in Hampshire. Teaching and worship was led and supported by a guest preacher. Activities were facilitated by staff and run by volunteers. This weekend was a wonderful opportunity to draw close to God and one another, and all in attendance were blessed. This event was a wonderful success and we hope this will become a regular feature in our annual calendar of events.

Financial Review

Financial Position

The charity's primary source of funds is from free-will offerings, most often from those regularly attending the fellowship for weekly services. As a result, the donations received by the charity may fluctuate, in line with the congregation.

Total income for the year was £31,912, of which £31,130 was from free-will offerings and associated gift aid from the previous period. All donations received within this year were unrestricted. Total expenditure for the year was £41,823, from the £42,034 which had been budgeted for 2023. (Expenditure in the previous year was £28,180).

This significant increase in expenditure over anticipated income was as a result of the charity's stated plan to reduce reserve levels. This increased expenditure is comprised of the temporary 6 month recruitment of an administrator, the replacement of equipment relating to sung worship, and the provision of an annual weekend away retreat.

The charity continues to exercise biblical stewardship of its finances, aware of the trust assigned to us when congregants choose to support us financially. The charity continues to maintain an annual budget which is a financial representation of the vision of the charity. In addition, all financial management, processes and procedures are held to the highest standards and monitored according to the charity's financial operating policy.

Enabled by the implementation of an annual budget, and a charity-wide financial operating policy, the trustees are pleased to begin exploring the implementation of delegated budgets to staff & volunteer leaders in the following year (2024), to further facilitate the activities of the charity. We believe that by entrusting faithful servants with specific budgets, we can equip and enable them to lead their area of ministry well, proving more accurate planning for the future and facilitating more immediate responses to needs as they arise.

The charity continues to receive sufficient donations to continue its planned activities. In budgeting for the following year, the charity will continue to supplement received donations with reserves until reserves are at the agreed reduced level.

Reserves Policy

Keeping in line with the Charity's future plans it has a policy to hold sufficient reserves to be able to respond in a timely manner to any opportunity presented that would allow the charity to achieve those plans.

Reserves sufficient to cover up to 6 months of essential expenditure are required to be available as a liquid asset at all times. This figure is regularly reviewed by Trustees and is currently set at £15,000.

Trustees accept that reserves should be minimal for such a purpose. The above figure for necessary reserves is calculated on the basis of core expenditure for essential charity activities, and not solely on the basis of previous expenditure. In setting reserves, the trustees also consider relevant risk factors for the charity, including a reliance on a small number of donors.

Financial Operating Policy

The trustees take seriously their legal responsibility to maintain proper accounting records, provide accurate reporting, safeguard charity assets and take reasonable steps to prevent and detect fraud. The trustees are committed to establish and operate a financial framework and financial controls that fulfil these responsibilities and which also; demonstrate a good attitude towards handling money; a solid and reliable system for administering finances; and establish and encourage an environment of accountability for those handling money and for financial matters generally throughout the charity.

The charity's financial operating policy (FOP) provides guidance to trustees, staff and volunteers on all matters financial. Through its implementation, an environment is cultivated that inspires trust and confidence in the way the charity handles financial matters whilst protecting the reputations of those handling money within the charity, the charity itself; and ultimately of God. The policy provides parameters that allow those handling financial matters in the charity to work freely and openly, and to avoid unnecessary misunderstandings arising around financial matters.

Safeguarding Policy

The trustees acknowledge and take seriously their legal and moral safeguarding duty and, with external expert support, have produced and implemented a suitable policy to address this commitment.

This policy is publicly available via our website and outlines our commitment to safeguarding including; working to prevent harm, safer recruitment, safeguarding training and our charity's code of conduct; procedures for responding to allegations of abuse, raising concerns about a child, raising concerns about an adult; our commitment to continue our work with external experts and local agencies to maintain our own training and ensure practice and policy is regularly reviewed and amended in light of best practice.

Declaration

The trustees declare that they have approved the trustees’ report above.
Signed on behalf of the charity’s trustees:

Simon Lawrenson (Chair)

DocuSigned by:

B18AECDA8CF44D...

Date: 25/09/2024

Plans For Future Periods

Please refer to [Objectives and Achievements](#) for more information

Structure, Governance and Management

Please refer to [Objectives and Achievements](#) for more information

Reference and Administrative Details

Trustees:	Simon Lawrenson (Chair) Andrew Mulcaster Joseph Connelly Norma Diaper
Pastors:	Simon Lawrenson
Governing Document:	Memorandum and Articles Incorporated 10/11/2009
Registered Charity Number:	1132627
Company Number:	07023283
Charity Principal Address:	25 Preshaw Close Southampton SO16 5JP
Accounts Prepared By:	Bliss Accounts

Statement of Financial ActivitiesFor the Year Ended 31st Dec 2023

	Note	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
Income					
Donations and Legacies	2	31,130	-	31,130	29,988
Charitable Activities		566	-	566	-
Other Trading Activities		-	-	-	-
Investments	2	-	-	-	21
Other Income	2	216	-	216	10
Total Income		31,912	-	31,912	30,019
Expenditure					
Raising Funds		-	-	-	-
Charitable Activities	4-9	(41,823)	-	(41,823)	(28,180)
Total Expenditure		(41,823)	-	(41,823)	(28,180)
Net Income (Expenditure)		(9,911)	-	(9,911)	1,839
Transfers between Funds		-	-	-	-
Net Movement in Funds		(9,911)	-	(9,911)	1,839
Reconciliation of Funds					
	12-13				
Total Funds b/fwd		36,495	-	36,495	34,656
Total Funds c/fwd		26,584	-	26,584	36,495

Balance SheetAt 31st Dec 2023

	Note	2023	2022
Fixed Assets			
Tangible Assets	9	2,815	1,799
Current Assets			
Debtors	10	4,984	5,054
Cash in Bank and in Hand		<u>20,198</u>	<u>30,048</u>
Total Current Assets		25,182	35,102
Liabilities			
Creditors: Amount falling due within one year	11	(1,413)	(406)
Net Current Assets		23,769	34,696
Net Assets		<u>26,584</u>	<u>36,495</u>
The Funds of the Charity	12-13		
Unrestricted Funds		26,584	36,495
Restricted Funds		-	-
Total Funds		<u>26,584</u>	<u>36,495</u>

These Financial Statements were approved by the board of trustees and signed on their behalf on 25/09/2024.

DocuSigned by:

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Simon Lawrenson (Chair)

Summary Income and Expenditure Account

For the Year Ended 31st Dec 2023

	2023	2022
Income	31,912	29,998
Gains/(losses) on Investments	-	-
Interest and Investment Income	-	21
Gross Income in the Reporting Period	31,912	30,019
Expenditure	(40,435)	(28,040)
Interest Payable	-	-
Depreciation and charges for impairment of Fixed Assets	(1,388)	(140)
Total Expenditure in Reporting Period	(41,823)	(28,180)
Net Income (Expenditure) before tax	(9,911)	1,839
Tax Payable	-	-
Net Income (Expenditure) for the financial year	(9,911)	1,839

Notes to the Financial Statements

For the Year Ended 31st Dec 2023

1. Accounting Policies

General Information

Calvary Chapel Southampton is a Limited Company registered in England and Wales. The registered charity number, company number and address of the charity is given in the charity [Reference and Administrative Details](#).

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and The Charities Act 2011.

Calvary Chapel Southampton Limited is a Public Benefit Entity as defined by FRS 102.

Going Concern

The charity has a number of regular donors, giving the trustees reasonable confidence that sufficient funding will be secured beyond the current year. The trustees have assessed the level of funds held, in addition to the cash flow needs of the charity, concluding with confidence that it will be able to continue in its operation.

Fund Accounting Policies

The General Funds are not subject to any restrictions regarding their particular use and are available for applicable general purposes of the charity.

Designated funds comprise unrestricted funds that have been set aside by the trustees and earmarked for particular purposes.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when; the charity is legally entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

- Donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
- Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA
- Incoming resources from Gift Aid tax reclaims are included in the SoFA at the same time as the gift to which they relate.
- The value of voluntary help received is not included in the accounts but is described in the trustee's annual report.
- Investment income is included in the accounts when receivable.

Expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. It is probable that the paying out of resources will be required in settlement and the amount of the obligation can be measured reliably.

The charity makes grants to individuals and other institutions to further its charitable objectives.

Governance costs of the charity are accurately recorded. These costs include those associated with preparation and examination of accounts, trustee meetings, trustee legal advice and expenditure incurred on the strategic management of the charity.

Fixed Assets

Tangible fixed assets which cost £500 or more and used for more than one year are capitalised.

They are valued at cost price or a reasonable value on receipt. Depreciation is calculated on tangible fixed assets using the Straight-Line Method:

Fixtures, fittings and equipment: at 25% of the cost per year

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Judgements in Applying Accounting Policies

In the application of the church's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates but are unlikely to be material.

Cash at Bank and In Hand

Cash at bank and in hand includes cash and short-term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar amount.

Financial Instruments

The church only has financial assets and financial liabilities of a kind that qualify as basic financial Instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method

Notes to the Financial Statements - Continued

2. Analysis of Income

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
Donations and Legacies						
Freewill Offerings	27,052	-	27,052	26,173	-	26,173
Tax Recoverable - Gift Aid	4,078	-	4,078	3,815	-	3,815
	31,130	-	31,130	29,988	-	29,988
Charitable Activities						
Conferences and Retreats	566	-	566	-	-	-
Investment Income						
Bank Interest	-	-	-	21	-	21
Other Income						
PAYE refund	79	-	79	-	-	-
Ukraine Fee	60	-	60	-	-	-
HMRC Gift Aid Interest	57	-	57	-	-	-
Amazon Donations	20	-	20	-	-	-
	216	-	216	-	-	-
Total	31,912	-	31,912	30,009	-	30,009

3. Donated Goods, Facilities and Services

	2023	2022
	£	£
Donated Goods	-	-
Donated Facilities	-	-
	-	-
Number of Unpaid General Volunteers		
Leadership Team	7	
Church Services - Preaching	7	
Church Services - Leading	4	
Church Services - Worship and Tech	11	
Church Services - Children's	13	
Church Services - Hospitality and Connect	14	
Church Services - Facilities and Support	12	
Mid-week Group - Leaders	7	
	75	61

*Notes to the Financial Statements - Continued***4. Analysis of Expenditure on Charitable Activities**

		2023				2022			
	Note	Activities	Grant	Support		Activities	Grant	Support	
		Undertaken	Funding of	Costs	Total	Undertaken	Funding of	Costs	Total
		Directly	Activities			Directly	Activities		
		£	£	£	£	£	£	£	£
Mission and Ministry									
Discipleship		1,505	-	871	2,376	1,025	-	231	1,256
Outreach		-	-	-	-	-	-	231	231
Children's Ministry		386	-	-	386	228	-	231	459
Hospitality and Supplies		722	-	-	722	917	-	-	917
Grants Payable	7	-	2,001	-	2,001	-	2,100	-	2,100
Church Away Day		-	-	-	-	299	-	-	299
Conferences and Retreats		1,995	-	-	1,995	189	-	-	189
Staff Wages	8	20,655	-	-	20,655	13,967	-	-	13,967
Honoraria		-	-	-	-	550	-	-	550
Travel	5	50	-	-	50	384	-	-	384
		25,313	2,001	871	28,185	17,559	2,100	693	20,352
Property, Management and Administration									
Building - Rent and Utilities		6,304	-	-	6,304	5,178	-	-	5,178
Livestreaming		-	-	-	-	52	-	-	52
GoCardless and Stripe Charges		58	-	-	58	108	-	-	108
Insurance		984	-	-	984	84	-	-	84
IT, Media and Music		3,962	-	-	3,962	500	-	-	500
Depreciation Charges	9	1,388	-	-	1,388	914	-	-	914
Office Expenses and Postage		207	-	-	207	279	-	-	279
Accounting		-	-	600	600	-	-	593	593
Independent Examination	6	-	-	135	135	-	-	120	120
		12,903	-	735	13,638	7,115	-	713	7,828
		38,216	2,001	1,606	41,823	24,674	2,100	1,406	28,180

Notes to the Financial Statements - Continued

5. Trustee Expenses

No trustee was paid for their service as a trustee. The nature of expenses incurred were for: ministry, administrative and subsistence causes, exclusively and necessary for fulfilling the charity objects.

1 Trustees were paid expenses in the financial year ended 31st Dec 2023
1 Trustees were paid expenses in the financial year ended 31st Dec 2022

	2023	2022
	£	£
Trustee Expenses		
Travel	50	384

6. Independent Examination

	2023	2022
	£	£
Independent Examiner Fees	135	120

*Notes to the Financial Statements - Continued***7. Grant Making Activities**

	2023	2022
	£	£
Grants Made to Institutions		
Creation Fest	-	1,200
Grants Made to Individuals		
Ukrainian Hardship Support	2,001	-
Mission	-	900
	2,001	900
Total	2,001	2,100

*Notes to the Financial Statements - Continued***8. Staff Costs, Employee Benefits and Trustee Remuneration**

	2023	2022
Average number of staff employed during the reporting period	2	2
Staff Costs and Employee Benefits	£	£
Ministerial Staff Stipend Salary	19,931	13,800
Employer's Social Security Costs	724	167
Employer's Contribution to Pension Schemes	-	-
Other Employee Benefits	-	-
	20,655	13,967

No employees received employee benefits of more than £60,000

Trustee Remuneration

By provision of the charity's Governing Document, in his capacity as pastor, S. Lawrenson was remunerated £13,800 with nil personal expenses (£9,775 and nil personal expenses in 2022). This salary payment was in relation to their ministerial role, and not their trustee role. There were no pension contributions made.

*Notes to the Financial Statements - Continued***9. Fixed Assets**

	Ministry Equipment £
Cost or Valuation	
At 1st Jan 2023	3,654
Additions	2,404
Disposals	-
Revaluations	-
Transfers	-
At 31st Dec 2023	6,058
Depreciation and Impairments	
At 1st Jan 2023	(1,855)
Disposals	-
Depreciation	(1,388)
Impairment	-
Transfers	-
At 31st Dec 2023	(3,243)
Net Book Value at 1st Jan 2023	1,799
Net Book Value at 31st Dec 2023	2,815

Notes to the Financial Statements - Continued

10. Debtors

	2023	2022
	£	£
Prepayments and Accrued Income		
Insurance	234	907
CCLI Licence	168	167
Discipleship - memberships	437	115
Children's Ministry - DBS memberships	54	47
Costco Membership	13	3
	906	1,239
Other Debtors		
HMRC Gift Aid	4,078	3,815
Total	4,984	5,054

11. Creditors

Amount falling due within one year

	2023	2022
	£	£
Accruals and Deferred Income	-	-
Other Creditors		
Rent	(1,128)	-
Accountancy Fees	(130)	(127)
Independent Examination	(155)	(140)
Taxation and Social Security	-	(139)
	(1,413)	(406)
Total	(1,413)	(406)

*Notes to the Financial Statements - Continued***12. Summary of the Assets and Liabilities of each Category of Fund**

	2023			2022		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	2,815	-	2,815	1,799	-	1,799
Intangible Assets	-	-	-	-	-	-
Current Assets	20,198	-	20,198	30,048	-	30,048
Debtors	4,984	-	4,984	5,054	-	5,054
Creditors: Amounts falling due within one year	(1,413)	-	(1,413)	(406)	-	(406)
Creditors: Amount falling due after more than one year	-	-	-	-	-	-
	26,584	-	26,584	36,495	-	36,495

*Notes to the Financial Statements - Continued***13. Movement In Funds**

	Fund Balances Brought Forward	Income	Expenditure	Net Transfers	Fund Balances Carried Forward
	£	£	£	£	£
Unrestricted Funds					
General Fund	35,870	31,912	(41,198)	-	26,584
Ukrainian Aid Designated Fund	625	-	(625)	-	-
Total Funds	36,495	31,912	(41,823)	-	26,584

Notes to the Financial Statements - Continued

14. Related Party Transactions

Income

Income from donations and legacies include £4,275 received from Trustees and Related Parties

Expenditure

All expenditure transactions involving related parties are detailed in note 5, 'Trustee Expenses', and note 8, 'Staff Costs, Employee Benefits, and Trustees' Remuneration'.

Independent examiner's report to the trustees of
Calvary Chapel Southampton Limited

I report to the charity trustees on my examination of the accounts of Calvary Chapel Southampton Limited for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Signed:

Michael King MAAT
Member of the Association of Accounting Technicians
53 Fountain Fields
High Bickington
Devon
EX37 9AP

Date: 14th October 2024