

**CALVARY INTERNATIONAL CHRISTIAN
CENTRE**

Report and Financial Statements

Year ended 31st December 2023

Impact Financials

Regus

15th Floor, Brunel House

2 Fitzalan Road

Cardiff

CF24 0EB

CALVARY INTERNATIONAL CHRISTIAN CENTRE

Report of the trustees for the year ended 31st December 2023

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice.

Objectives and activities for the public benefit

The purposes of the trust continue to be:

The advancement of the Christian gospel by preaching the gospel of God about His only son, Jesus Christ;

The relief of poverty, sickness and distress;

Any other charitable purpose according to the laws of England and Wales as the trustees may from time to time think fit.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The trustees achieve this by separate strategies aimed at those who do not have a relationship with Jesus Christ and those who have already accepted Jesus Christ as their Saviour and Lord.

Non-believers are targeted by various outreach activities based either in the local community or further afield.

For believers, the trustees endeavor to create an environment where a person's faith can be increased and matured by access to:

- Regular biblical teaching

- Praise, worship and prayer meetings

- Provision of pastoral works

- Visiting and praying for the sick and infirmed

CALVARY INTERNATIONAL CHRISTIAN CENTRE

Report of the trustees for the year ended 31st December 2023

EXECUTIVE SUMMARY

2023 was a better year as compared to the previous years after Covid.

The church was able to organize the yearly Camp in July 2023 at the Monastery of the Brotherhood in Leeds.

In 2023, the church intensified prayer and fasting. We started "Commanding Your Month" which was a week long prayer and fasting undertaken at the end of every month from January to December.

There was a series of conferences with various speakers from all over the world. In addition, the church organized a number of life-transforming events such as Coupled for Life, Love Talk, Amplified (Worship Service) and International Sunday.

Blessed of the Father (Our homeless outreach), was extremely busy and stepped up to the plate to help the community and the city. Their food bank was expanded to help more families and currently caters for about 40 families every week.

We were blessed with quite a number of babies in 2023.

We ended the year with a Watchnight Service on 31st December to celebrate God's goodness and our gratitude of how far He has brought us as a church family, for keeping everyone safe and keeping the church running well.

Financial review

The work of the trust is entirely dependent on the voluntary offerings of people attending the various meetings that have taken place.

The income for the year was £255,639 (2022 = £208,617). This includes amounts received under the Gift Aid system.

CALVARY INTERNATIONAL CHRISTIAN CENTRE

Report of the trustees for the year ended 31st December 2023

Risk Management

a. Financial

This includes a serious decrease in the amount of income received and thereby causing the trust to be unable to meet its financial commitments. This has been mitigated by the trust receiving regular up to date financial information to enable the trustees to plan accordingly.

b. Reputational

The trustees have recognized the circumstances that could result in damaging the reputation of the charity and are continuing to introduce measures to minimize these particular risks.

Reserves policy

The trustees have decided to spend as much money as possible on furthering the core objects of the charity whilst maintaining sufficient cash funds to ensure the sustainability of the charity.

With this in mind, the trustees aim to maintain current assets at a level which equates to 3 months of unrestricted charitable expenditure.

The trustees consider that this level will provide sufficient funds to enable financial commitments to be met and also give them enough time to review and revise ongoing commitments should a long-term decrease in income be recognized.

The level of current assets as at 31st December 2023 was £159,195.

3 months average unrestricted charitable expenditure (excluding depreciation) is £46,000.

The current level of reserves is therefore adequate as per the above policy.

Plans for 2024

2024 promises to be another blessed year with new challenges to overcome, We are trusting God to go ahead and grow all our branches and start a few new ones. We are also hoping to partner with like-minded organisations to help with the needs of the less advantaged in our communities.

Thank you for being part of CICC in 2023. We hope to see you and to fellowship with you through 2024 and the years ahead.

CALVARY INTERNATIONAL CHRISTIAN CENTRE

Report of the trustees for the year ended 31st December 2023

Structure, governance and management

The trust is a registered charity, number 1147746, and is constituted under a Trust Deed dated 1st January 2012.

The trust does not raise funds from the public and seeks to continue its charitable works through the careful stewardship of the donations from members.

Regular meetings of the trustees take place with additional communication between meetings. Regular topics of discussion include the way forward, the level of reserves, the financial position and risk management policies.

The day to day leading of the charity is delegated to Pastor C Wilson-Andoh.

New trustees are chosen from the membership after showing continuous integrity and faithfulness to the charity. Before accepting the position, the potential trustee is given copies of the Trust Deed, previous financial statements and meets with the existing trustees for an overview of plans of the charity for the future. Any training requests are quantified and arranged as necessary.

Key management personnel remuneration

The trustees consider the board of trustees with Pastor C Wilson-Andoh in particular as comprising the key management personnel of the charity and in charge of directing and controlling the charity on a daily basis.

All trustees give their time freely and no trustee remuneration was paid in the year. Related party transactions are shown in note 11.

Trustees are required to disclose all relevant interests and are required to withdraw from decisions where a conflict of interest arises.

CALVARY INTERNATIONAL CHRISTIAN CENTRE

Report of the trustees for the year ended 31st December 2023

Reference and administrative information

Trustees

Mrs Gloria Wilson-Andoh
George Nicholas Hagan
Pastor Samuel Adjei-Appiah
Alfred Agyei Nyarko
Rev Christopher Wilson-Andoh

Principal office

53 Cardigan Lane
Burley
Leeds
LS4 2LE

Independent Examiner

George A Kitcher FCA
Regus
15th Floor, Brunel House
Cardiff CF24 0EB

Principal Bankers

Yorkshire Bank
Headingley
Leeds
LS6 2AA

CALVARY INTERNATIONAL CHRISTIAN CENTRE

Report of the trustees for the year ended 31st December 2023

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements in each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial information may differ from legislation in other jurisdictions.

Approved by the trustees on 12th August 2024 and signed on their behalf by

Mrs Gloria Wilson-Andoh - Trustee

Independent Examiner's report to the Trustees of

CALVARY INTERNATIONAL CHRISTIAN CENTRE

I report on the accounts for the trust for the year ended 31st December 2023 which are set out on pages 9 to 15.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General direction given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees on any such matters. The procedures undertaken do not provide all the evidence that would be required by an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
- # to keep accounting records in accordance with section 130 of the Charities act, and
 - # to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

Have not been met; or

- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

George Kitcher FCA

Chartered Accountant

Regus

15th Floor, Brunel House

2 Fitzalan Road

Cardiff

CF24 0EB

20th August 2024

CALVARY INTERNATIONAL CHRISTIAN CENTRE
Statement of Financial Activities
Year ending 31st December 2023

	Note	Restd Funds 2023 £	Un/Restd Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income	1				
Donations	3	0	244,624	244,624	208,604
Investment Income	4	0	515	515	13
Grants Received		10,500	0	10,500	
TOTAL INCOME		10,500	245,139	255,639	208,617
Expenditure	1				
Expenditure on charitable activities	5	-10,500	-192,042	-202,542	-134,464
Governance Costs		0	-1,045	-1,045	-845
TOTAL EXPENDITURE		-10,500	-193,087	-203,587	-135,309
Net incoming/(expenditure)		0	52,052	52,052	73,308
Reconciliation of funds					
Total funds brought forward		0	268,515	268,515	195,207
Total funds carried forward		0	320,567	320,567	268,515

CALVARY INTERNATIONAL CHRISTIAN CENTRE
Balance Sheet as at 31st December 2023

	Note	Total Funds £	Prior Year £
Fixed assets:	1		
Tangible assets	8	165,207	170,378
Total fixed assets		165,207	170,378
Current assets:			
Debtors		67,135	44,674
Cash at bank and in hand		92,060	55,408
Total current assets	9	159,195	100,082
Liabilities:			
Creditors falling due within one year	10	-3,835	-1,945
Net Current assets		155,360	98,137
NET ASSETS		320,567	268,515
The funds of the charity:	1		
Unrestricted income funds		320,567	268,515
Total charity funds		320,567	268,515

The notes at pages 14 to 18 form part of these accounts

Approved by the trustees on 12th August 2024 and signed on their behalf by:

Mrs Gloria Wilson-Andoh - Trustee

CALVARY INTERNATIONAL CHRISTIAN CENTRE

Notes to the accounts

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities, the Charities Act 2011 and applicable regulations.

The accounts have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

(b) Funds structure

The unrestricted funds are available to be spent on the furthering of the objects of the charity as seen fit and proper by the trustees.

Two grants were received during the year as Restricted Funds as follows:

Leeds Christian Community	£5,500
Leeds Older People Forum	£5,000

These grants were to contribute towards the household support of those in need and had been fully spent at the year end.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations from members and other donations are recognised when received.

Income in respect of HMRC Gift Aid claims is recognised when the claim has been submitted to HMRC.

Interest on funds held on deposit is included upon notification of the interest payable by the Bank.

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured quickly.

All expenditure is recognised on an accruals basis.

CALVARY INTERNATIONAL CHRISTIAN CENTRE

Notes to the accounts

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure head for which it was incurred.

(f) Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include the independent examination and any costs incurred relating to trustee board meetings.

(h) Charitable activities

The expenditure on charitable activities includes the governance costs and is shown in notes 5 & 6.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historic cost. Depreciation is charged from the year of acquisition at rate of 25% pa on a reducing value basis for equipment and vehicles. For property and property improvements, the rate is 2% on a straight line basis.

(j) Pensions

The charity does not have any employees.

2.Trustees' expenses and remuneration

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind. They are entitled to claim any expenses. The amount of expenses paid during the year was £nil (2022 = £nil)

3. Income

	2023			2022
	£	£	£	£
	Restd	Un/Restd	Total	Total
Donations	0	197,489	197,489	163,930
Gift Aid	0	47,135	47,135	44,674
Grant Income	10,500	0	10,500	0
	10,500	244,624	255,124	208,604

CALVARY INTERNATIONAL CHRISTIAN CENTRE**Notes to the accounts****4. Investment Income**

	2023	2022
	£	£
Interest on cash deposits	515	13

5. Expenditure on charitable activities

	2023			2022
	Restd	Un/Restd	Total	
	£	£	£	£
Donations and Visiting Speakers	2,500	30,735	33,235	20,622
Water Rates	0	1,366	1,366	803
Light and Heat	0	17,391	17,391	15,411
Cleaning and Hygiene	0	66	66	0
Administration	1,000	3,493	4,493	3,298
Loan Interest	0	0	0	1,908
Finance Charges	0	0	0	42
Insurance	0	2,249	2,249	2,091
Telephone, Internet, media	0	684	684	683
Depreciation	0	8,810	8,810	9,289
Ministry Expenses	0	15,000	15,000	1,356
Repairs	0	19,311	19,311	16,752
Website Costs	0	1,577	1,577	115
Refreshments and Activities	4,000	37,232	41,232	24,556
Professional Fees	0	2,490	2,490	90
Outreach Expenses	0	0	0	1,212
Training and Resources	0	10,341	10,341	771
Venue Costs	0	10,776	10,776	6,588
Travel and Motor Expenses	3,000	23,171	26,171	24,543
Retreat Expenses	0	180	180	0
Publicity	0	4,270	4,270	1,997
Volunteer expenses	0	2,450	2,450	0
Worship Group	0	450	450	787
Men's Ministry	0	0	0	920
Loss on vehicle scrapped	0	0	0	630
	10,500	192,042	202,542	134,464

6. Governance costs

	2023	2022
	£	£
Independent Examination	1,045	845
Costs of meetings	0	0
	1,045	845

7. Staff

The charity does not employ any staff.

CALVARY INTERNATIONAL CHRISTIAN CENTRE
Notes to the accounts

8. Tangible fixed assets

	Equipment	Property	Vehicle	TOTAL
	£	£	£	£
Cost				
At 1st January 2023	47,910	186,402	9,000	243,312
Additions	3,639	0	0	3,639
Disposals	0	0	0	0
At 31st December 2023	51,549	186,402	9,000	246,951
Depreciation				
At 1st January 2023	37,950	32,734	2,250	72,934
Charge for the year	3,395	3,728	1,687	8,810
Eliminated on disposals	0	0	0	0
At 31st December 2023	41,345	36,462	3,937	81,744
Net book value				
At 3st December 2023	10,204	149,940	5,063	165,207
At 31st December 2022	9,960	153,668	6,750	170,378

9. Analysis of current assets

	2023	2022
	£	£
Gift Aid repayment	47,135	44,674
Temporary Loan granted	20,000	0
Cash at bank	92,060	55,408
	159,195	100,082
All debtors relate to unrestricted funds		

10. Analysis of current liabilities

	2023	2022
	£	£
Creditors under 1 year	3,835	1,945

All creditors relate to unrestricted funds.

CALVARY INTERNATIONAL CHRISTIAN CENTRE
Notes to the accounts

11. Related party transactions

During the year, the following trustees received amounts from the charity:

C Wilson-Andoh	£1,500	(2022 = £1,000)
Mrs G Wilson-Andoh	£1,500	(2022 = £0)
S Adjei-Appiah	£500	(2022 = £0)

These amounts were included in the donations figure.

Revd C Wilson Andoh also received £15,000 (2022 = £nil) for ministry carried out for the charity during the year.

This amount was included as Ministry Expenses.