

Calvary Chapel Bath

Annual Report & Accounts

Year Ended 31st Mar | 2024

Calvary Chapel Bath

Also known as "Calvary Bath"

Trustees	Jeffrey Scott Cuozzo Brian Kristopher Cambra Simon Lawrenson
Pastors	Jeffrey Scott Cuozzo
Governing Document	CIO - Foundation Registered 4th June 2018
Registered Charity Number	1178622
Charity Principle Address	Shepherds Mead South Stoke Bath BA2 7EB
Accounts Prepared By	Steren Limited

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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;
- d) 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

As a church we have been continuing to teach the Bible verse by verse and see people being encouraged and growing in their faith in God. Over the course of 2023-2024 we have taught through the Gospel of John as well as starting a men's and women's weekly home Bible study. The women are studying different attributes of God and the men are studying through the Book of Proverbs.

We meet for prayer every Tuesday evening on Zoom and this has been a source of huge encouragement to all those who are involved. We pray for the individuals in the fellowship, as well as for our community and for our country.

The trustees also are fully aware of the Charity Commission's guidance on public benefit.

Achievements and Performance, Year Ended 31st March 2024

We began meeting in the South Stoke Village Hall towards the end of 2021 and we have continued to meet in this location through all of 2023 into 2024. The parking situation is not ideal, but the location continues to work for us. As the children's ministry grows, we sense a need to move into a bigger building somewhere in Bath. We said this last year and this need has become more urgent. We are looking and praying for bigger premises with good parking to come as soon as possible.

We have been blessed to see new people continuing to join the fellowship as we keep moving forward as a ministry. We have 35-40 people or so coming along on a Sunday morning. With even more families with children, so about 10-12 children also.

We also meet in the midweek for Bible study each week. We alternate weeks. Each week either the men or the women meet together for Bible study. As men we have been going through Proverbs and it has been so encouraging. About 14 men attend each time we meet. It has been an amazing time of growing in the Word and in friendships. Also, Naomi has been teaching the Wednesday night study for the ladies mainly from the Old Testament and it has been great.

We have also been able to start hosting rest and refreshment retreats for ministry friends and partners here in Bath starting in August 2022 and we have continued into 2024. It has been a huge blessing to be in a lovely location where we can provide encouragement and strengthening for the ministry work that they do. We have also hosted couples retreats as well as a ministry leadership retreat.

We are continuing to see people be blessed and encouraged in their faith as we fellowship and study the Bible together and the Lord continues to bring people along who are hungry to study His Word. As well as be a location where people can come to be refreshed and encouraged in their faith.

Financial Review

Financial Position

The Charity's primary source of funds is from free-will offerings received from those regularly attending the Sunday services as well as various other supporters to the objectives of the Charity.

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. Current reserves are minimal for meeting such possible opportunities. The Charity has an amount of reserves, of which its value must be available as a liquid asset at all times. These reserves are equal to 3 months of average total expenditure.

Grant Making Policy

Gifts to external organisations and individuals are considered by the Trustees on the basis of need and fulfilment of the charitable activities. There are no upper or lower limits of support.

Principal Sources of Funding

The charity's principal source of funds is from voluntary donations received from those regularly attending the Sunday services as well as various other supporters of the objectives of the charity.

Declaration

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



Jeffrey Cuozzo

Date: January 20, 2025

Statement of Financial Activities

For the Year End Ended 31st Mar 2024

		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
	Note	2024	2024	2024	2023
Income					
Donations and Legacies	2	61,795	77,285	139,080	97,749
Charitable Activities		-	-	-	-
Other Trading Activities		-	-	-	-
Investments	2	-	-	-	-
Other Income	2	1	-	1	1
Total Income		61,796	77,285	139,081	97,750
Expenditure					
Raising Funds	4	-	-	-	-
Charitable Activities	4	43,046	65,796	108,842	46,597
Total Expenditure		43,046	65,796	108,842	46,597
Net Income (Expenditure)		18,750	11,489	30,239	51,153
Net Movement in Funds		18,750	11,489	30,239	51,153
Reconciliation of Funds					
	12-13				
Total Funds b/fwd		58,077	55,884	113,961	62,808
Total Funds c/fwd		76,827	67,373	144,200	113,961

Balance Sheet

At 31st Mar 2024

		2024	2023
	Note	£	£
Fixed Assets			
Tangible Assets	9	3,891	4,955
Current Assets			
Debtors	10	1,419	896
Cash in Bank and in Hand		139,738	108,381
Total Current Assets		141,157	109,277
Liabilities			
Creditors: Amount falling due within one year	11	(850)	(271)
Net Current Assets		140,307	109,006
Net Assets		144,198	113,961
The Funds of the Charity	12-13		
Unrestricted Funds		76,906	58,157
Restricted Funds		67,293	55,804
Total Funds		144,199	113,961

These financial statements were approved by the board of trustees and signed on their behalf, on 28th January 2025



Signed on behalf of the charity's trustees: Jeffrey Cuozzo (Chair)

Statement of Cash Flows

For the Year End Ended 31st Mar 2024

	2024	2023
	£	£
Cash flows from Operating Activities		
Net cash provided by (used in) Operating Activities (see Note 1)	31,795	51,917
Cash flows from Investment Activities		
Interest on cash deposits	-	-
Capital Expenditure		
Fixed Asset Additions	-437	-5,426
Net cash inflow/(outflow) for the year	31,358	46,490
Cash and Cash Equivalents at 1 April 2021	61,892	61,892
Cash and Cash Equivalents at 31 March 2022	93,250	108,382
	2024	2023
	£	£

Note 1. Reconciliation of net Income/(Expenditure)
(as per Statement of financial Activities)

Net Income/(Expenditure)	30,239	51,153
Adjustments For:		
Depreciation Charges	1,500	1,053
Interest on investments	-	-
(Increase)/decrease in debtors	-523	-359
Increase/(decrease) in liabilities	579	70
	31,795	51,917

Notes to the Financial Statements

For the Year End Ended 31st Mar 2023

1. Accounting Policies

General Information

Calvary Chapel Bath is a Charitable Incorporated Organisation registered in England and Wales. The registered charity number, company number and address of the charity is given in the charity information on the cover sheet.

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), Companies Act 2006 and Charities Act 2011.

Calvary Chapel Bath 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.

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.

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, at 25% of the cost per year

Inventory

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Donated goods are measured at their fair value, unless it is impractical to measure reliably the fair value of donated item(s). When there is no direct evidence of fair value for an equivalent item, a value is derived from: the cost of the item to the donor; or in the case of goods that are expected to be sold, the estimated resale value after deducting the cost to sell the goods.

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

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Donations and Legacies						
Freewill Offerings	17,815	-	17,815	9,110	-	9,110
Freewill Offerings from outside UK	43,457	77,285	120,742	-	87,743	87,743
Tax Recoverable - Gift Aid	523	-	523	896	-	896
	61,795	77,285	139,080	10,006	87,743	97,749
Investment Income						
Bank Interest	-	-	-	-	-	-
Other Income						
HMRC Gift Aid Interest	-	-	-	1	-	1
Total	61,795	77,285	139,080	10,007	87,743	97,750

3. Donated Goods, Facilities and Services

	2024	2023
	£	£
Donated Goods	-	-
Donated Facilities	-	-
	-	-

Number of Unpaid General Volunteers	2024	2023
Church Services - Hospitality and Operations	8	6
Church Services - Discipleship and Outreach	4	3
Church Services - Sunday School Teachers	9	7
Church Discipleship - Bible Studies	3	3
	24	19

		2023				2022			
		Activities Undertaken Directly £	Grant Funding of Activities £	Support Costs £	Total £	Activities Undertaken Directly £	Grant Funding of Activities £	Support Costs £	Total £
	Note								
Mission and Ministry									
Discipleship and Outreach		502	-	-	502	1,270	-	2,165	3,435
Conferences and Retreats		2,283	-	-	2,283	1,080	-	-	1,080
Travel	5	8,908	-	-	8,908	509	-	-	509
Phone Contract	5	1,792	-	-	1,792	1,182	-	-	1,182
		13,485	-	-	13,485	4,041	-	2,165	6,206
TIKVAH - Mission and Ministry									
Discipleship and Outreach		-	-	-	-	2,225	-	-	2,225
Hospitality and Supplies		3,681	-	-	3,681	195	-	-	195
Travel & Accommodation		6,335	-	-	6,335	-	-	-	-
Fixed Asset Depreciation	9	1,323	-	-	1,323	1,028			1,028
		11,339	-	-	11,339	3,448	-	-	3,448
Property, Management and Administration				-	-				
Tikvah - Rent and Utilities		2,442			2,442	1,054	-	-	1,054
IT, Media and Music		50	-	198	248	145	-	252	397
Tikvah - IT, Media and Music		6,757	-	212	6,969	694	-	104	798
Hospitality, Supplies & Gifts		3,063	-	-	3,063	400	-	-	400
Office Supplies		1,773	-	-	1,773	140	-	-	140
Rent and Utilities		2,485	-	-	2,485	1595	-	-	1595
Honorarium		200	-	-	200	144	-	-	144
Fixed Asset Depreciation	9	177	-	-	177	25	-	-	25
									10

Notes to the Financial Statements - Continued

Bank Charges	72	-	-	72	-	-	-	-
Accounting	-	-	663	663	-	-	331	331
Independent Examination	-	-	130	130	-	-	120	120
	17,019	-	1,204	18,223	4,197	-	807	5,004
UK Retreats								
Travel and Transport	8,889	-	-	8,889	8,823	-	-	8,823
Accommodation Costs	47,816	-	-	47,816	17,047	-	-	17,047
Discipleship	-	-	-	-	4,089	-	-	4,089
Hospitality	9,090	-	-	9,090	-	-	-	-
Venue Rental	-	-	-	-	1,980	-	-	1,980
	65,796	-	-	65,796	31,939	-	-	31,939
	107,638	-	1,204	108,842	43,625	-	2,972	46,597

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 Trustee was paid expenses in the financial year ended 31 March 2024

1 Trustee was paid expenses in the financial year ended 31 March 2023

	2024	2023
	£	£
Trustee Expenses		
Travel & Conferences	*10,128	693
Phone Contact	1,792	659
	<u>11,919</u>	<u>1,352</u>
*During the 2023/24 financial year there was a marked increase in project activities and travel throughout the UK, Israel and USA		

6. Independent Examiner's Remuneration

2024	2023
£	£
<u>130</u>	<u>120</u>

7. Grant-making Activities

	2024	2023
	£	£
Grants made to Institutions	-	-
Grants made to Individuals	-	-
Total	-	-

8. Staff Costs, Employee Benefits and Trustees Remuneration

No staff or employee benefits are recorded in the year. Transactions with trustees have been disclosed in note 5. 'Trustee Expenses'

9. Fixed Assets

	Fixtures, Fittings and Equipment	Total
	£	£
Cost or Valuation		
At 1 Apr 2023	7,284	7,284
Additions	437	437
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 Mar 2024	7,721	7,721
Depreciation and Impairments		
At 1 Apr 2023	2,330	2,330
Disposals	-	-
Depreciation	1,500	1,500
Impairment	-	-
Transfers	-	-
At 31 Mar 2024	3,830	3,380
Net Book Value at 1 Apr 2023	4,995	4,995
Net Book Value at 31 Mar 2024	3,891	3,891

Notes to the Financial Statements - Continued

10. Debtors

	20243	2023
	£	£
Prepayments and Accrued Income		
IT, Media and Music	-	-
Other Debtors		
Tax Recoverable - Gift Aid	1,419	896
Total	1,419	896

11. Creditors

	2024	2023
	£	£
Accruals and Deferred Income		
Accrued Utilities	-	-
Other Creditors		
Accountancy Fees	600	151
Independent Examination	250	120
	850	271
Total	850	271

Notes to the Financial Statements - Continued

12. Summary of the Assets and Liabilities of each Category of Fund

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Tangible Fixed Assets	3,891	-	3,891	4,955	-	4,955
Intangible Assets	-	-	-	-	-	-
Debtors	1,419	-	1,419	896	-	896
Current Assets	72,164	67,574	139,738	52,497	55,884	108,381
Creditors: Amounts falling due within one year	(850)	-	(850)	(271)	-	(271)
	76,624	67,574	144,198	58,077	55,884	113,961

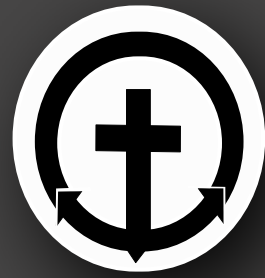
Notes to the Financial Statements - Continued

13. Movement in Funds

	Fund Balances Brought Forward £	Income £	Expenditure £	Net Transfers £	Fund Balances Carried Forward £
Unrestricted Funds					
General Fund	10,605	15,695	(31,707)	5,407	0
Tikvah Fund	47,552	46,100	(3,448)	(5,407)	76,906
Total Unrestricted Funds	58,157	61,795	(43,046)	-	76,906
Restricted Funds					
UK Retreats Fund	55,804	77,285	(65,796)	-	67,293
Total Funds	113,961	139,080	(108,842)	-	144,199

14. Related Party Transactions

Transactions with related parties have been disclosed in note 5. 'Trustee Expenses' and note 8. 'Staff Costs, Employee Benefits and Trustees Remuneration.'



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Jeffrey Cuozzo

Date: January 20, 2025

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Notes to the Financial Statements

For the Year End Ended 31st Mar 2023

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Calvary Chapel Bath 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.

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.

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, at 25% of the cost per year

Inventory

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Donated goods are measured at their fair value, unless it is impractical to measure reliably the fair value of donated item(s). When there is no direct evidence of fair value for an equivalent item, a value is derived from: the cost of the item to the donor; or in the case of goods that are expected to be sold, the estimated resale value after deducting the cost to sell the goods.

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

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Donations and Legacies						
Freewill Offerings	17,815	-	17,815	9,110	-	9,110
Freewill Offerings from outside UK	43,457	77,285	120,742	-	87,743	87,743
Tax Recoverable - Gift Aid	523	-	523	896	-	896
	61,795	77,285	139,080	10,006	87,743	97,749
Investment Income						
Bank Interest	-	-	-	-	-	-
Other Income						
HMRC Gift Aid Interest	-	-	-	1	-	1
Total	61,795	77,285	139,080	10,007	87,743	97,750

3. Donated Goods, Facilities and Services

	2024	2023
	£	£
Donated Goods	-	-
Donated Facilities	-	-
	-	-

Number of Unpaid General Volunteers	2024	2023
Church Services - Hospitality and Operations	8	6
Church Services - Discipleship and Outreach	4	3
Church Services - Sunday School Teachers	9	7
Church Discipleship - Bible Studies	3	3
	24	19

		2023				2022			
		Activities Undertaken Directly £	Grant Funding of Activities £	Support Costs £	Total £	Activities Undertaken Directly £	Grant Funding of Activities £	Support Costs £	Total £
	Note								
Mission and Ministry									
Discipleship and Outreach		502	-	-	502	1,270	-	2,165	3,435
Conferences and Retreats		2,283	-	-	2,283	1,080	-	-	1,080
Travel	5	8,908	-	-	8,908	509	-	-	509
Phone Contract	5	1,792	-	-	1,792	1,182	-	-	1,182
		13,485	-	-	13,485	4,041	-	2,165	6,206
TIKVAH - Mission and Ministry									
Discipleship and Outreach		-	-	-	-	2,225	-	-	2,225
Hospitality and Supplies		3,681	-	-	3,681	195	-	-	195
Travel & Accommodation		6,335	-	-	6,335	-	-	-	-
Fixed Asset Depreciation	9	1,323	-	-	1,323	1,028			1,028
		11,339	-	-	11,339	3,448	-	-	3,448
Property, Management and Administration				-	-				
Tikvah - Rent and Utilities		2,442			2,442	1,054	-	-	1,054
IT, Media and Music		50	-	198	248	145	-	252	397
Tikvah - IT, Media and Music		6,757	-	212	6,969	694	-	104	798
Hospitality, Supplies & Gifts		3,063	-	-	3,063	400	-	-	400
Office Supplies		1,773	-	-	1,773	140	-	-	140
Rent and Utilities		2,485	-	-	2,485	1595	-	-	1595
Honorarium		200	-	-	200	144	-	-	144
Fixed Asset Depreciation	9	177	-	-	177	25	-	-	25
									10

Notes to the Financial Statements - Continued

Bank Charges	72	-	-	72	-	-	-	-
Accounting	-	-	663	663	-	-	331	331
Independent Examination	-	-	130	130	-	-	120	120
	17,019	-	1,204	18,223	4,197	-	807	5,004
UK Retreats								
Travel and Transport	8,889	-	-	8,889	8,823	-	-	8,823
Accommodation Costs	47,816	-	-	47,816	17,047	-	-	17,047
Discipleship	-	-	-	-	4,089	-	-	4,089
Hospitality	9,090	-	-	9,090	-	-	-	-
Venue Rental	-	-	-	-	1,980	-	-	1,980
	65,796	-	-	65,796	31,939	-	-	31,939
	107,638	-	1,204	108,842	43,625	-	2,972	46,597

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 Trustee was paid expenses in the financial year ended 31 March 2024

1 Trustee was paid expenses in the financial year ended 31 March 2023

	2024	2023
	£	£
Trustee Expenses		
Travel & Conferences	*10,128	693
Phone Contact	1,792	659
	<u>11,919</u>	<u>1,352</u>
*During the 2023/24 financial year there was a marked increase in project activities and travel throughout the UK, Israel and USA		

6. Independent Examiner's Remuneration

2024	2023
£	£
<u>130</u>	<u>120</u>

7. Grant-making Activities

	2024	2023
	£	£
Grants made to Institutions	-	-
Grants made to Individuals	-	-
Total	-	-

8. Staff Costs, Employee Benefits and Trustees Remuneration

No staff or employee benefits are recorded in the year. Transactions with trustees have been disclosed in note 5. 'Trustee Expenses'

9. Fixed Assets

	Fixtures, Fittings and Equipment	Total
	£	£
Cost or Valuation		
At 1 Apr 2023	7,284	7,284
Additions	437	437
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 Mar 2024	7,721	7,721
Depreciation and Impairments		
At 1 Apr 2023	2,330	2,330
Disposals	-	-
Depreciation	1,500	1,500
Impairment	-	-
Transfers	-	-
At 31 Mar 2024	3,830	3,380
Net Book Value at 1 Apr 2023	4,995	4,995
Net Book Value at 31 Mar 2024	3,891	3,891

Notes to the Financial Statements - Continued

10. Debtors

	20243	2023
	£	£
Prepayments and Accrued Income		
IT, Media and Music	-	-
Other Debtors		
Tax Recoverable - Gift Aid	1,419	896
Total	1,419	896

11. Creditors

	2024	2023
	£	£
Accruals and Deferred Income		
Accrued Utilities	-	-
Other Creditors		
Accountancy Fees	600	151
Independent Examination	250	120
	850	271
Total	850	271

Notes to the Financial Statements - Continued

12. Summary of the Assets and Liabilities of each Category of Fund

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Tangible Fixed Assets	3,891	-	3,891	4,955	-	4,955
Intangible Assets	-	-	-	-	-	-
Debtors	1,419	-	1,419	896	-	896
Current Assets	72,164	67,574	139,738	52,497	55,884	108,381
Creditors: Amounts falling due within one year	(850)	-	(850)	(271)	-	(271)
	76,624	67,574	144,198	58,077	55,884	113,961

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	10,605	15,695	(31,707)	5,407	0
Tikvah Fund	47,552	46,100	(3,448)	(5,407)	76,906
Total Unrestricted Funds	58,157	61,795	(43,046)	-	76,906
Restricted Funds					
UK Retreats Fund	55,804	77,285	(65,796)	-	67,293
Total Funds	113,961	139,080	(108,842)	-	144,199

14. Related Party Transactions

Transactions with related parties have been disclosed in note 5. 'Trustee Expenses' and note 8. 'Staff Costs, Employee Benefits and Trustees Remuneration.'



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/ members of

Calvary Chapel Bath

On accounts for the year ended

31st March 2024

Charity no (if any)

1178622

Set out on pages

4 - 17

(remember to include the page numbers of additional sheets)

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2024.

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 2011 Act and in carrying out my examination, I have followed the 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

29/01/2025

Name:

Deborah Evans

Relevant professional qualification(s) or body (if any):

Address:

Barn House, Mill Road, Penponds, Camborne TR14 0QH

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Nothing to report