

CALVARY EVANGELISTIC MINISTRY BIRMINGHAM LTD

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st AUGUST 2021

CHARITY NUMBER: 1180459

COMPANY NUMBER: 09747188

**CALVARY EVANGELISTIC MINISTRY BIRMINGHAM LTD
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 31ST AUGUST 2021**

ADDRESS FOR CORRESPONDENCE

51 FARM ROAD
OLDBURY
WEST MIDLANDS
B68 8RD

REGISTERED COMPANY NUMBER

09747188

REGISTERED CHARITY NUMBER

1180459

GOVERNING DOCUMENT

MEMORANDUM & ARTICLES OF ASSOCIATION
25TH AUGUST 2015 AMENDED 29TH AUGUST 2018

TRUSTEES/ DIRECTORS

Pastor Johathan Lartey
Ms Patricia Sarbeng
Mr Thomas Gyedu

PRINCIPAL BANKERS

TSB BANK
PO BOX 373
LEEDS
LS14 9GQ

INDEPENDENT EXAMINERS

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
SURREY
CR4 3FH

CALVARY EVANGELISTIC MINISTRY BIRMINGHAM
51 FARM ROAD
OLDBURY
WEST MIDLANDS
B68 8RD

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CALVAY EVANGELISTIC MINISTRY BIRMINGHAM LTD

TRUSTEES' REPORT YEAR ENDED 31ST AUGUST 2021

The trustees are pleased to present their report for the year ended 31st August 2021 for the charity, Calvary Evangelistic Ministry Birmingham Ltd with charity number 1180459.

The Trustees of the charity are: Pastor Johnathan Lartey
Ms Patricia Sarbeng
Mr Thomas Gyedu

The principal address of the charity is : 51 Farm Road
Oldbury
West Midlands
B68 8RD

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a Memorandum and Articles of Association that was incorporated 25th August 2015 as amended by special resolution on 29th August 2018. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation is the advancement of the Christian faith for the benefit of the public in accordance with the statement of faith. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation's activities were greatly hindered by the pandemic as no services were held online during some of the months of the year. However they were still able to see the lives of those who attended their online meetings greatly improved from a spiritual perspective.

FINANCIAL REVIEW

The income of the charity is above £29,000 and was from donations received from members. The church spent a lot of its resources on paying the rent for the new premises that it moved into. The church is an ongoing concern. This year they had a reasonable surplus at the end of the financial year.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to build up and maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 20th April 2022 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
CALVARY EVANGELISTIC MINISTRY BIRMINGHAM LTD

I report on the accounts of the church for the year ended 31st August 2021 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- 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 Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
95 Miles road
Mitcham
Surrey
CR4 3FH

CALVARY EVANGELISTIC MINISTRY BIRMINGHAM LTD

Statement of Financial Activities for the year ended 31st AUGUST 2021

		Unrestricted Funds	Total Funds 2021	2020
Incoming Resources from generated funds	Note	£	£	£
Donations and Legacies	2	25353	25353	26739
Investment income	3	0	0	0
		25353	25353	26739
Other Income		4334	4334	0
Total Incoming Resources		29687	29687	26739
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	5	27,830	27,830	26896
Other	4	360	360	742
Total Resources Expended		28,190	28,190	27638
Net movement in funds		1,497	1,497	-899
Reconciliation of Funds				
Total Funds brought forward		14245	14245	15144
Total Funds carried forward		15,742	15,742	14245

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

CALVARY EVANGELISTIC MINISTRY BIRMINGHAM LTD
Balance Sheet as at 31st August 2021

	Note	2021	2020
		£	£
Fixed Assets			
Tangible fixed assets	5	11354	10233
		<hr/> 11354	<hr/> 10233
Current Assets			
Cash at bank and in hand		4748	4372
Debtors & prepayments		<hr/> 0	<hr/> 0
		4748	4372
Creditors: amounts falling due within one year			
Creditors & accruals	8	360	360
		<hr/>	<hr/>
Net Current Assets		4388	4012
		<hr/>	<hr/>
Net Assets		15742	14245
Unrestricted Funds			
General Fund		15742	14245
		<hr/>	<hr/>
TOTAL FUNDS		15742	14245
		<hr/>	<hr/>

(a) For the year ended 31st August 2020 Calvary Evangelistic Ministry Birmingham Ltd was entitled to exemption from audit under section 477 of the Companies Act relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by board of directors on 29th April 2021

And signed on their behalf by Johnathan Lartey (Director)

Signature: _____

CALVARY EVANGELISTIC MINISTRY BIRMINGHAM LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2021

1) Accounting Policies

1.1 Basis of Accounting

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with:

The Statement of Recommended Practice: Accounting and Reporting by Charities
Preparing their accounts in accordance with the Financial Reporting Standard
Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 Going Concern: The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

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

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

CALVARY EVANGELISTIC MINISTRY BIRMINGHAM LTD
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2021

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

CALVARY EVANGELISTIC MINISTRY BIRMINGHAM LTD
Notes to the accounts for year ended 31st August 2021

2 Voluntary Income

	Unrestricted Funds	Total funds 2021	Total funds 2020
Church collections	£	£	£
Donations	25353	25353	30597
Total	25353	25353	30597

3 Investment income

	Unrestricted Funds £	Total funds 2021/£	Total funds 2020/£
Bank Interest	0	0	0

4 Other

	Amount 2021/£	2020 /£
Accounting services	360	742 Supporting missions
Charity donation	0	0 Helping meet needs
	360	742

5 Tangible Fixed Assets
Cost

	Van £	Instrument £	Equipment £	Fix & Fitt £	Total
At 01/09/2020	2350	365	9523	3165	15403
Additions	3500	459	0	0	3959
At 31/08/2021	5850	824	9523	3165	19362
Depreciation					
At 01/09/2020	846	131	3054	1139	5170
charge for the year	1001	138	1294	405	2838
At 31/08/2021	1847	269	4348	1544	8008
Net Book Value at 31/08/2021	4003	555	5175	1621	11354
Net Book Value at 01/09/2020	1504	234	6469	2026	10233

CALVARY EVANGELISTIC MINISTRY BIRMINGHAM LTD
Notes to the accounts for year ended 31st August 2021

6 Cost of Activities in furtherance of Charity's Objectives

	2021/£	2020/£
Rent of building	18000	10300
Stationary	0	44
Church events	0	1790
Transport	20	61
Church supplies	0	622
Refreshments	0	96
Repairs	0	0
Vehicle expenses	1070	0
Depreciation	2838	2557
Subscriptions	40	0
Insurance	1665	670
Media services	296	0
Professional fees	1225	1200
Light & heat	2596	1386
Welfare	0	7900
Telephone	80	270
Total	27830	26896

8 Staff Costs

	2020/£	2019/£
Salaries	0	0
Tax/NIC	0	0
Total	0	0

No employee earned more than £10,000 p.a. There were no employees during the year.
No trustee received any emoluments during the financial year.

9 Creditors: amounts falling due within one year

	£	£
	2020	2019
Creditors	360	300
Total	0	0