

**CALVARY EVANGELISTIC MINISTRY BIRMINGHAM LTD**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2022**

**CHARITY NUMBER: 1180459**

**COMPANY NUMBER: 09747188**

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

**LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 31<sup>ST</sup> AUGUST 2022**

**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  
25<sup>TH</sup> AUGUST 2015 AMENDED 29<sup>TH</sup> 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 31<sup>ST</sup> AUGUST 2022**

The trustees are pleased to present their report for the year ended 31<sup>st</sup> August 2022 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 25<sup>th</sup> August 2015 as amended by special resolution on 29<sup>th</sup> 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 £28,000 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 4<sup>th</sup> May 2023 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 31<sup>st</sup> August 2022 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 2022

		Unrestricted Funds	Total Funds	
	Note	£	2022 £	2021 £
<b>Incoming Resources from generated funds</b>				
Donations and Legacies	2	22766	22766	25353
Investment income	3	0	0	0
		22766	22766	25353
Other Income		6002	6002	4334
<b>Total Incoming Resources</b>		28768	28768	29687
<b>Resources Expended</b>				
<b>Charitable activities in furtherance of objectives</b>				
Charitable Activities	5	30,031	30,031	27830
Other	4	360	360	360
<b>Total Resources Expended</b>		30,391	30,391	28190
<b>Net movement in funds</b>		<b>-1,623</b>	-1,623	1497
<b>Reconciliation of Funds</b>				
Total Funds brought forward		15742	15742	14245
<b>Total Funds carried forward</b>		<b>14,119</b>	14,119	15742

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 2022**

	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>Fixed Assets</b>		<b>£</b>	<b>£</b>
Tangible fixed assets	<b>5</b>	10363	11354
		<hr/>	<hr/>
		10363	11354
		<hr/>	<hr/>
<b>Current Assets</b>			
Cash at bank and in hand		4116	4748
Debtors & prepayments		0	0
		<hr/>	<hr/>
		4116	4748
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	<b>8</b>	360	360
		<hr/>	<hr/>
<b>Net Current Assets</b>		3756	4388
		<hr/>	<hr/>
<b>Net Assets</b>		14119	15742
<b>Unrestricted Funds</b>			
General Fund		14119	15742
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		14119	15742
		<hr/>	<hr/>

(a) For the year ended 31<sup>st</sup> August 2022 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 4th May 2023

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 31<sup>ST</sup> AUGUST 2022**

**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 31<sup>ST</sup> AUGUST 2022**

*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 2022**

**2 Voluntary Income**

	Unrestricted Funds	Total funds 2022	Total funds 2021
Church collections	£	£	£
Donations	22766	22766	25353
<b>Total</b>	<b>22766</b>	<b>22766</b>	<b>25353</b>

**3 Investment income**

	Unrestricted Funds £	Total funds 2022/£	Total funds 2021/£
Bank Interest	0	0	0

**4 Other**

	Amount 2022/£	2021 /£
Accounting services	360	360 Supporting missions
Charity donation	0	0 Helping meet needs
	<b>360</b>	<b>360</b>

**5 Tangible Fixed Assets**

	Van £	Instrument £	Equipment £	Fix & Fitt £	Total
<b>Cost</b>					
At 01/09/2021	5850	824	9523	3165	19362
Additions	0	0	1600	0	1600
<b>At 31/08/2022</b>	<b>5850</b>	<b>824</b>	<b>11123</b>	<b>3165</b>	<b>20962</b>
<b>Depreciation</b>					
At 01/09/2021	1847	269	4348	1544	8008
charge for the year	801	111	1355	324	2591
<b>At 31/08/2022</b>	<b>2648</b>	<b>380</b>	<b>5703</b>	<b>1868</b>	<b>10599</b>
<b>Net Book Value at 31/08/2022</b>	<b>3202</b>	<b>444</b>	<b>5420</b>	<b>1297</b>	<b>10363</b>
Net Book Value at 01/09/2021	4003	555	5175	1621	11354

**CALVARY EVANGELISTIC MINISTRY BIRMINGHAM LTD**  
**Notes to the accounts for year ended 31st August 2022**

**6 Cost of Activities in furtherance of Charity's Objectives**

	2022/£	2021/£
Rent of building	18000	18000
Stationary	0	0
Church events	87	0
Transport	113	20
Church supplies	480	0
Refreshments	1570	0
Repairs	0	0
Vehicle expenses	0	1070
Depreciation	2591	2838
Subscriptions	0	40
Insurance	1000	1665
Media services	410	296
Professional fees	638	1225
Light & heat	5032	2596
Rates	60	0
Telephone & Internet	50	80
<b>Total</b>	<b>30031</b>	<b>27830</b>

**8 Staff Costs**

	2022/£	2021/£
Salaries	0	0
Tax/NIC	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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**

	£	£
	<b>2022</b>	<b>2021</b>
Creditors	360	360
<b>Total</b>	<b>0</b>	<b>0</b>